



MUNICIPAL ACCOUNTS  
& CONSULTING, L.P.

**Bookkeeper's Report | March 31, 2025**

## **Black Canyon City Water Improvement District**



**WEBSITE**

[www.municipalaccounts.com](http://www.municipalaccounts.com)



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# Cash Flow Report - Arsenic Sinking Account

Black Canyon City WID



Number	Name	Memo	Amount	Balance
Balance as of 03/01/2025				\$127,616.47
Receipts				
	Interest Earned on Account		435.75	
Total Receipts				\$435.75
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				\$0.00
Balance as of 03/31/2025				\$128,052.22

# Cash Flow Report - BMO Checking Account

## Black Canyon City WID



Number	Name	Memo	Amount	Balance
Balance as of 03/01/2025				\$20,473.23
Receipts				
	JW Tech Consulting - Teknet Payment		350.00	
	Customer Payments		63,922.23	
Total Receipts				\$64,272.23
Disbursements				
1006	Black Canyon City Water Imp District	Water Account Payments	(259.30)	
ACH	Merchant Services	Credit Card Processing Fees	(373.21)	
ACH	BMO Harris Bank	Bank Service Charge	(186.64)	
Debit Crd	Two Brothers Kitchen	Travel Expense	(37.49)	
Debit Crd	Leff Ts Steak House	Travel Expense	(69.87)	
Debit Crd	Walmart	Supply Purchase	(150.91)	
Debit Crd	USPS	Postage Supplies	(142.48)	
Transfer	Black Canyon City Water Imp District	Transfer to Capital Surcharge Account	(9,010.90)	
Transfer	Black Canyon City Water Imp District	Transfer to Warrant Account	(33,616.43)	
Total Disbursements				(\$43,847.23)
Balance as of 03/31/2025				\$40,898.23

# Cash Flow Report - Capital Reserve/Impact Account

Black Canyon City WID



Number	Name	Memo	Amount	Balance
Balance as of 03/01/2025				\$158,912.64
Receipts				
	Transfer from BMO Checking		9,010.90	
	Interest Earned on Account		667.25	
Total Receipts				\$9,678.15
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				\$0.00
Balance as of 03/31/2025				\$168,590.79

# Cash Flow Report - Cash in Bank General Account

## Black Canyon City WID



Number	Name	Memo	Amount	Balance
<b>Balance as of 03/01/2025</b>				<b>\$37,080.25</b>
<b>Receipts</b>				
	Transfer from BMO Checking		33,616.43	
	Interest Earned on Account		237.22	
<b>Total Receipts</b>				<b>\$33,853.65</b>
<b>Disbursements</b>				
221195	Northern Arizona IT	INV# CSZ1C8X1713, CS2QQ485U37H	(144.11)	
221196	APS	APS ac #0710521000 Bill dt 02/26/2025.	(2,556.04)	
221197	Legend Technical Services, Inc.	Inv# 2503721, 2503196 Client # 00-	(135.00)	
221198	Western Environmental Technologies, Inc.	Invoice# 25898	(1,692.75)	
221199	Roger Medina	final a/c#2054	(78.03)	
221200	Joseph Robert Kobasky	Final a/c#27 19130 E. Palm Lane Black	(54.62)	
221201	Lionel Borck	Final Bill a/c#296 34640 S. Golden Ln.	(50.00)	
221202	Northern Arizona IT	INV# CSJASJZBV18	(31.25)	
221203	Western Environmental Technologies, Inc.	Invoice# 25802	(11,200.00)	
221204	Gordon Brown	Final bill a/c # 84 19076 E Saguaro Dr.	(160.65)	
221205	Donna L Chandler	Postal fees for money orders/cash	(31.43)	
221206	Area Disposal	a/c#2382 & Bill dt. 04/01/25-04-30-2025;	(55.10)	
221207	United States Post Office	Mailing Permit PL #19 Exp dt.	(350.00)	
221208	Hill Brothers Chemical Co.	CUS4579:001 INV# 13122586	(1,544.12)	
221209	Legend Technical Services, Inc.	Inv# 2414056, Client # 00-0992049	(40.00)	
221210	Boyle, Pecharich, Cline & Whittington, PL	file #13710-001 stmt 64014 Dt:	(24,966.30)	
221211	Western Environmental Technologies, Inc.	Contract Operations April 2025.	(17,321.50)	
221212	Donna Chandler PLLC	Office Management Contract 03/26/2025	(7,022.50)	
221213	UniSource Energy Services	a/c#9425340000; a/c#6357150000	(42.66)	
221215	Donna L Chandler	Postal fees for money orders/cash	(55.68)	
221216	Ray Roles/RTR LLC	FINALCLOSE ACCT #300	(409.59)	
<b>Total Disbursements</b>				<b>(\$67,941.33)</b>
<b>Balance as of 03/31/2025</b>				<b>\$2,992.57</b>

# Cash Flow Report - Security Funds Account

Black Canyon City WID



Number	Name	Memo	Amount	Balance
Balance as of 03/01/2025				\$52,990.00
Receipts				
	No Receipts Activity		0.00	
Total Receipts				\$0.00
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				\$0.00
Balance as of 03/31/2025				\$52,990.00

# Actual vs. Budget Comparison

## Black Canyon City WID



			March 2025			July 2024 - March 2025			
			Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	Annual Budget
Revenues									
Water Revenue									
14101	Water-Customer Service Revenue		37,768	0	37,768	342,686	0	342,686	0
14105	Connection Fees		0	0	0	1,050	0	1,050	0
14110	Capital Fund/Surcharge		8,001	0	8,001	76,504	0	76,504	0
14111	Capital Fund/Flat Rate		0	0	0	19	0	19	0
14112	Water Maintenance Fees		100	0	100	800	0	800	0
Total Water Revenue			45,869	0	45,869	421,058	0	421,058	0
Tap Connection Revenue									
14501	Meter Installation Fees		0	0	0	1,500	0	1,500	0
14505	Application Fees		0	0	0	1,800	0	1,800	0
14506	Impact/Development Fees		0	0	0	7,500	0	7,500	0
Total Tap Connection Revenue			0	0	0	10,800	0	10,800	0
Administrative Revenue									
14702	Penalties & Interest		581	0	581	8,928	0	8,928	0
14706	Convenience Fees Income		0	0	0	1,654	0	1,654	0
14707	Delinquent Fee		0	0	0	6,165	0	6,165	0
14708	Certification Fees		0	0	0	300	0	300	0
Total Administrative Revenue			581	0	581	17,046	0	17,046	0
Interest Revenue									
14801	Interest Earned on Checking		237	0	237	19,921	0	19,921	0
14802	Interest Earned on Temp. Invest		1,103	0	1,103	6,328	0	6,328	0
Total Interest Revenue			1,340	0	1,340	26,249	0	26,249	0
Other Revenue									
15801	Miscellaneous Income		328	0	328	2,083	0	2,083	0
15803	Tower Lease		350	0	350	9,150	0	9,150	0
15804	Other Contracted Revenue		0	0	0	3,000	0	3,000	0
15805	Sales Tax Accounting Discount		0	0	0	178	0	178	0
Total Other Revenue			678	0	678	14,411	0	14,411	0
Total Revenues			48,468	0	48,468	489,565	0	489,565	

### Expenditures

<b>Water Service</b>									
16102	Operations - Water		1,693	0	1,693	157,174	0	157,174	0
16105	Maintenance & Repairs - Water		28,781	0	28,781	75,109	0	75,109	0
16107	Chemicals - Water		1,544	0	1,544	13,549	0	13,549	0
16108	Laboratory Expense - Water		175	0	175	4,218	0	4,218	0
16110	Utilities - Water		2,556	0	2,556	23,157	0	23,157	0



# Actual vs. Budget Comparison

## Black Canyon City WID



				March 2025			July 2024 - March 2025			
				Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	Annual Budget
Expenditures										
Water Service										
16132		Generator Expense		43	0	43	5,878	0	5,878	0
Total Water Service				34,791	0	34,791	279,084	0	279,084	0
Garbage Service										
16301		Garbage Expense		55	0	55	403	0	403	0
Total Garbage Service				55	0	55	403	0	403	0
Administrative Service										
16703		Legal Fees		24,966	0	24,966	49,029	0	49,029	0
16706		Engineering Fees		0	0	0	330	0	330	0
16709		Election Expense		0	0	0	2,253	0	2,253	0
16710		Website Hosting		0	0	0	1,292	0	1,292	0
16714		Printing & Office Supplies		151	0	151	619	0	619	0
16717		Postage		580	0	580	1,757	0	1,757	0
16718		Insurance & Surety Bond		0	0	0	15,073	0	15,073	0
16722		Bank Service Charges		187	0	187	1,498	0	1,498	0
16724		Publication Expense		0	0	0	257	0	257	0
16738		Bank Merchant Service Fees		373	0	373	3,867	0	3,867	0
16739		Penalty Fee		0	0	0	47	0	47	0
16743		Computer Software & Supplies		96	0	96	16,110	0	16,110	0
16744		Office Management Expense		7,023	0	7,023	73,747	0	73,747	0
Total Administrative Service				33,375	0	33,375	165,881	0	165,881	0
Security Service										
16803		Security Services		79	0	79	1,671	0	1,671	0
Total Security Service				79	0	79	1,671	0	1,671	0
Payroll Expense										
17102		Payroll Administration		0	0	0	102	0	102	0
Total Payroll Expense				0	0	0	102	0	102	0
Facilities										
17401		Maint & Repairs - Facilities		0	0	0	43	0	43	0
Total Facilities				0	0	0	43	0	43	0
Other Expense										
17802		Miscellaneous Expense		107	0	107	292	0	292	0
Total Other Expense				107	0	107	292	0	292	0
				68,408	0	68,408	447,476	0	447,476	0
Total Revenues (Expenditures)				(19,940)	0	(19,940)	42,089	0	42,089	0

# Actual vs. Budget Comparison

## Black Canyon City WID



	March 2025			July 2024 - March 2025			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Other Expenditures							
Capital Outlay							
17901 Capital Outlay	0	0	0	387,000	0	387,000	0
17905 Depreciation Expense	14,608	0	14,608	127,089	0	127,089	0
Total Capital Outlay	14,608	0	14,608	514,089	0	514,089	0
Total Other Expenditures	14,608	0	14,608	514,089	0	514,089	0
Total Other Revenues (Expenditures)	(14,608)	0	(14,608)	(514,089)	0	(514,089)	0
Excess Revenues (Expenditures)	(34,548)	0	(34,548)	(472,000)	0	(472,000)	0

# Account Balance as of 03/31/2025

## Black Canyon City WID - Investment Detail



FUND: General Operating

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Checking Account(s)					
BMO Bank N.A. (XXXXX0000)			0.00%	40,898.23	BMO Checking
YAVAPAI COUNTY (XXXXX0000)			0.00%	168,590.79	Capital Reserve/Impact
YAVAPAI COUNTY (XXXXX0000)			0.00%	52,990.00	Security Funds
YAVAPAI COUNTY (XXXXX0000)			0.00%	128,052.22	Arsenic Sinking
YAVAPAI COUNTY (XXXXX0000)			0.00%	2,992.57	Cash in Bank -General
Totals for General Operating Fund				\$393,523.81	
Grand Total for Black Canyon City WID:				\$393,523.81	