



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bookkeeper's Report | September 30, 2025

Black Canyon City Water Improvement District



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Monthly Financial Summary - General Operating Fund

Black Canyon City DWID - GOF



Account Balance Summary

Balance as of 09/01/2025 **\$427,236**

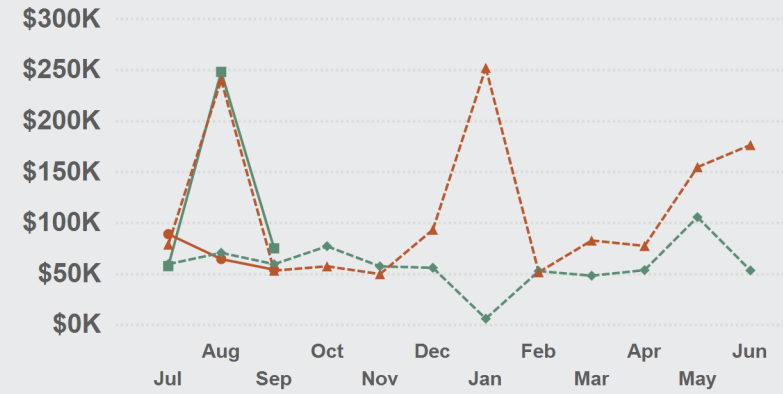
Receipts 63,716

Disbursements (87,621)

Balance as of 09/30/2025 **\$403,330**

Overall Revenues & Expenditures By Month (Year to Date)

Current Year Revenues Prior Year Revenues
Current Year Expenditures Prior Year Expenditures



September 2025

Revenues

Actual	Budget	Over/(Under)
\$75,274	\$56,862	\$18,412

Expenditures

Actual	Budget	Over/(Under)
\$54,369	\$45,732	\$8,638

July 2025 - September 2025 (Year to Date)

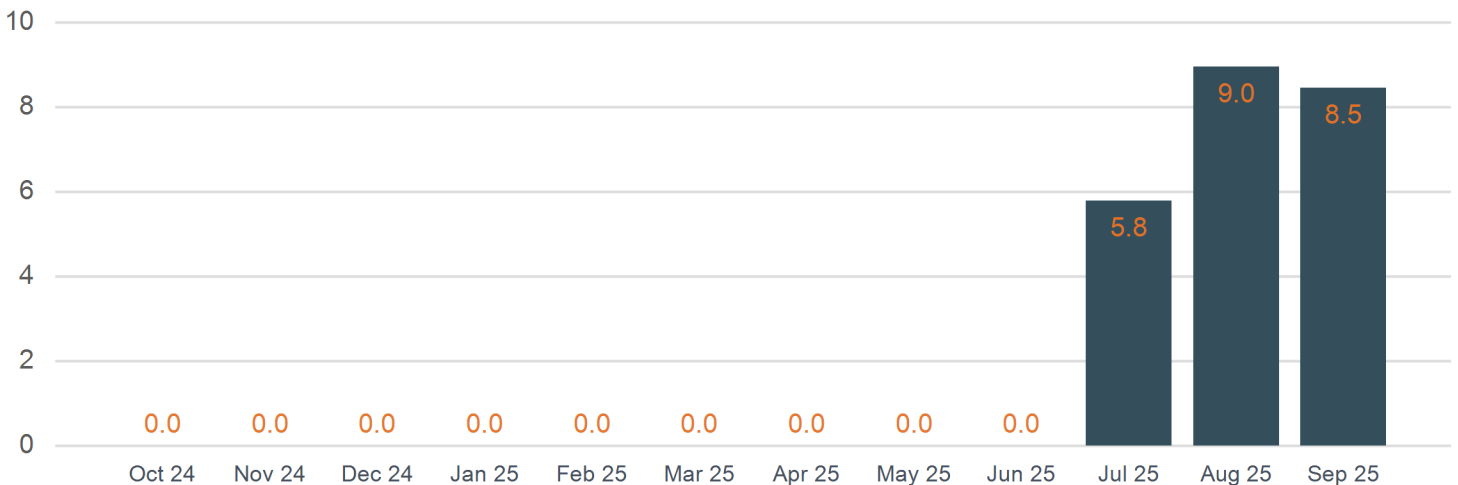
Revenues

Actual	Budget	Over/(Under)
\$381,591	\$170,587	\$211,003

Expenditures

Actual	Budget	Over/(Under)
\$208,427	\$160,695	\$47,732

Operating Fund Reserve Coverage Ratio (In Months)



Cash Flow Report - Arsenic Sinking Account

Black Canyon City DWID - GOF



Number	Name	Memo	Amount	Balance
Balance as of 09/01/2025				\$130,344.53
Receipts				
	Interest Earned on Account		527.00	
Total Receipts				\$527.00
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				\$0.00
Balance as of 09/30/2025				\$130,871.53

Cash Flow Report - BMO Checking Account

Black Canyon City DWID - GOF



Number	Name	Memo	Amount	Balance
Balance as of 09/01/2025				\$39,047.89
Receipts				
	JW Tech Consulting - Teknet Payment		350.00	
	Customer Payments		62,072.65	
Total Receipts				\$62,422.65
Disbursements				
Bank Adj	Black Canyon City Water Imp District	Bank Correction for Duplicate Deposit	(1,205.17)	
Debit Crd	BMO	Bank Service Charge	(230.89)	
Debit Crd	Chilleens on 17	Operations Interview Meal	(71.34)	
Debit Crd	Postnet	Smart Meter Flyers	(35.16)	
Debit Crd	Ace Hardware	Office Keys	(44.15)	
Debit Crd	Walmart	Office Chairs	(107.81)	
Debit Crd	Walmart	Office Supplies	(13.92)	
Debit Crd	USPS	Postage	(27.00)	
Debit Crd	Family Dollar	Supply Purchase	(14.57)	
Debit Crd	BMO	Bank Service Charge	(106.75)	
Debit Crd	Family Dollar	Supply Purchase	(12.23)	
Debit Crd	Black Canyon City Water Imp District	Customer Returned Item	(1,333.65)	
Debit Crd	USPS	Postage	(594.86)	
Total Disbursements				(\$3,797.50)
Balance as of 09/30/2025				\$97,673.04

Cash Flow Report - Capital Reserve/Impact Account

Black Canyon City DWID - GOF



Number	Name	Memo	Amount	Balance
Balance as of 09/01/2025				\$63,898.88
Receipts				
	Interest Earned on Account		302.08	
Total Receipts				\$302.08
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				\$0.00
Balance as of 09/30/2025				\$64,200.96

Cash Flow Report - Cash in Bank General Account

Black Canyon City DWID - GOF



Number	Name	Memo	Amount	Balance
Balance as of 09/01/2025				\$140,854.54
Receipts				
	Interest Earned on Account		463.91	
Total Receipts				\$463.91
Disbursements				
221296	ADT	VOID: Security Services	0.00	
221318	AmeriGas-Glendale #5213	VOID: Misprint	0.00	
221319	APS	VOID: Misprint	0.00	
221320	Boyle, Pecharich, Cline & Whittington, PL	Legal Fees	(39,861.00)	
221321	Brett Burke	Customer Refund	(10.65)	
221322	CenturyLink	Utility Expense	(60.32)	
221323	Hill Brothers Chemical Co.	Chemical Expense	(1,549.57)	
221324	Jerald A. Postema	District Management Services	(6,047.58)	
221325	Joseph Robert Cobasky	Customer Refund	(54.62)	
221326	Julie Owings	Office Adminstration 9/2 - 9/12/2025	(987.00)	
221327	Kelly Jordan	Customer Refund	(10.65)	
221328	Legend Technical Services, Inc.	Chemical Expense	(40.00)	
221329	Mary Irene Brooks	Meeting Minute Preperation	(300.00)	
221330	Municipal Accounts & Consulting, L.P.	Bookkeeping Expense	(3,212.46)	
221331	Philadelphia Insurance Companies	Insurance Expense	(12,393.50)	
221332	UniSource Energy Services	Utility Expense	(45.05)	
221333	HS & EM Investments	Office Rent	(650.00)	
221334	RLM Enterprises LLC.	Office Rent	(780.00)	
221335	AmeriGas-Glendale #5213	Annual Tank Rental	(77.45)	
221336	APS	Utility Expense	(416.68)	
221337	WET, Inc	Maintenace & Operations	(17,327.00)	
Total Disbursements				(\$83,823.53)
Balance as of 09/30/2025				\$57,494.92

Cash Flow Report - Security Funds Account
Black Canyon City DWID - GOF



Number	Name	Memo	Amount	Balance
Balance as of 09/01/2025				\$53,090.00
Receipts				
	No Receipts Activity		0.00	
Total Receipts				\$0.00
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				\$0.00
Balance as of 09/30/2025				\$53,090.00

Actual vs. Budget Comparison

Black Canyon City DWID - GOF



			September 2025			July 2025 - September 2025			Annual Budget
			Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Revenues									
Water Revenue									
14101	Water-Customer Service Revenue	58,240	41,667	16,574	101,484	125,000	(23,516)	500,000	
14105	Connection Fees	0	158	(158)	0	475	(475)	1,900	
14110	Capital Fund/Surcharge	13,583	9,333	4,250	44,318	28,000	16,318	112,000	
14112	Water Maintenance Fees	(8)	100	(108)	292	300	(8)	1,200	
Total Water Revenue		71,816	51,258	20,557	146,094	153,775	(7,681)	615,100	
Tap Connection Revenue									
14501	Meter Installation Fees	0	167	(167)	0	500	(500)	2,000	
14505	Application Fees	0	250	(250)	0	750	(750)	3,000	
14506	Impact/Development Fees	0	833	(833)	0	2,500	(2,500)	10,000	
Total Tap Connection Revenue		0	1,250	(1,250)	0	3,750	(3,750)	15,000	
Administrative Revenue									
14702	Penalties & Interest	1,020	125	895	3,655	375	3,280	1,500	
14706	Convenience Fees Income	0	125	(125)	0	375	(375)	1,500	
14707	Delinquent Fee	0	500	(500)	0	1,500	(1,500)	6,000	
14708	Certification Fees	0	33	(33)	0	100	(100)	400	
Total Administrative Revenue		1,020	783	237	3,655	2,350	1,305	9,400	
Interest Revenue									
14801	Interest Earned on Checking	464	1,458	(994)	1,019	4,375	(3,356)	17,500	
14802	Interest Earned on Temp. Invest	829	708	121	2,526	2,125	401	8,500	
Total Interest Revenue		1,293	2,167	(874)	3,545	6,500	(2,955)	26,000	
Other Revenue									
15801	Miscellaneous Income	795	571	225	4,579	1,712	2,866	6,850	
15803	Tower Lease	350	833	(483)	1,050	2,500	(1,450)	10,000	
15804	Other Contracted Revenue	0	0	0	222,669	0	222,669	0	
Total Other Revenue		1,145	1,404	(259)	228,297	4,212	224,085	16,850	
Total Revenues		75,274	56,862	18,412	381,591	170,587	211,003	682,350	

Expenditures

Water Service

16102 Operations - Water	17,327	18,216	(889)	35,494	54,649	(19,155)	218,597
16105 Maintenance & Repairs - Water	0	4,250	(4,250)	6,964	12,750	(5,786)	51,000
16107 Chemicals - Water	40	1,542	(1,502)	1,120	4,625	(3,505)	18,500
16108 Laboratory Expense - Water	440	500	(60)	440	1,500	(1,060)	6,000
16110 Utilities - Water	3,342	2,542	800	12,015	7,625	4,390	30,500
16116 Permit Expense - Water	1,589	67	1,522	1,589	200	1,389	800
16132 Generator Expense	31	592	(561)	254	1,775	(1,521)	7,100

Actual vs. Budget Comparison

Black Canyon City DWID - GOF



			September 2025			July 2025 - September 2025			
			Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	Annual Budget
Expenditures									
Total Water Service			22,769	27,708	(4,939)	57,875	83,124	(25,249)	332,497
Garbage Service									
16301	Garbage Expense		115	56	59	179	168	11	672
Total Garbage Service			115	56	59	179	168	11	672
Administrative Service									
16702	Rents & Leases		1,430	750	680	2,960	2,250	710	9,000
16703	Legal Fees		10,101	4,167	5,935	40,628	12,500	28,127	50,000
16705	Auditing Fees		0	1,667	(1,667)	0	5,000	(5,000)	20,000
16706	Engineering Fees		0	208	(208)	0	625	(625)	2,500
16710	Website Hosting		0	167	(167)	0	500	(500)	2,000
16712	Bookkeeping Fees		1,198	2,917	(1,719)	4,844	8,750	(3,906)	35,000
16714	Printing & Office Supplies		170	83	87	615	250	365	1,000
16717	Postage		622	229	393	1,212	688	524	2,750
16718	Insurance & Surety Bond		0	0	0	12,407	23,500	(11,094)	23,500
16722	Bank Service Charges		338	188	150	591	563	28	2,250
16723	Travel Expense		194	0	194	830	0	830	0
16724	Publication Expense		0	42	(42)	0	125	(125)	500
16728	Record Storage Fee		23	0	23	68	0	68	0
16734	General Management Fees		0	417	(417)	5,660	1,250	4,410	5,000
16738	Bank Merchant Service Fees		0	438	(438)	0	1,313	(1,313)	5,250
16739	Penalty Fee		45	0	45	149	0	149	0
16743	Computer Software & Supplies		145	833	(688)	435	2,500	(2,065)	10,000
16744	Office Management Expense		2,016	0	2,016	7,197	0	7,197	0
Total Administrative Service			16,282	12,104	4,178	77,593	59,813	17,781	168,750
Security Service									
16803	Security Services		0	167	(167)	1,604	500	1,104	2,000
Total Security Service			0	167	(167)	1,604	500	1,104	2,000
Payroll Expense									
17101	Payroll Expenses		0	5,000	(5,000)	0	15,000	(15,000)	60,000
17102	Payroll Administration		0	100	(100)	0	300	(300)	1,200
17103	Payroll Tax Expense		0	400	(400)	0	1,200	(1,200)	4,800
Total Payroll Expense			0	5,500	(5,500)	0	16,500	(16,500)	66,000
Facilities									
17401	Maint & Repairs - Facilities		0	42	(42)	0	125	(125)	500
17404	Internet - Office		60	0	60	121	0	121	0
17405	Electric - Office		311	30	281	938	90	848	360
Total Facilities			372	72	300	1,059	215	844	860

Actual vs. Budget Comparison

Black Canyon City DWID - GOF



	September 2025			July 2025 - September 2025			
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	Annual Budget
Expenditures							
Other Expense							
17802 Miscellaneous Expense	223	125	98	1,686	375	1,311	1,500
Total Other Expense	223	125	98	1,686	375	1,311	1,500
Total Expenditures	39,761	45,732	(5,970)	139,996	160,695	(20,699)	572,279
Total Revenues (Expenditures)	35,513	11,131	24,382	241,595	9,893	231,703	110,071
Other Revenues							
Extra Ordinary Revenue							
15906 WIFA Loan Reimbursement	0	0	0	0	0	0	466,300
Total Extra Ordinary Revenue	0	0	0	0	0	0	466,300
Total Other Revenues	0	0	0	0	0	0	466,300
Other Expenditures							
Capital Outlay							
17901 Capital Outlay	0	0	0	17,226	0	17,226	466,300
17905 Depreciation Expense	14,608	0	14,608	43,824	0	43,824	0
17909 WIFA PM Expense	0	0	0	7,381	0	7,381	0
Total Capital Outlay	14,608	0	14,608	68,432	0	68,432	466,300
Total Other Expenditures	14,608	0	14,608	68,432	0	68,432	466,300
Total Other Revenues (Expenditures)	(14,608)	0	(14,608)	(68,432)	0	(68,432)	0
Excess Revenues (Expenditures)	20,905	11,131	9,774	173,164	9,893	163,271	110,071

Account Balance as of 09/30/2025

Black Canyon City DWID - 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. (XXXX0000)			0.00%	97,673.04	BMO Checking
YAVAPAI COUNTY (XXXX0000)			0.00%	64,200.96	Capital Reserve/Impact
YAVAPAI COUNTY (XXXX0000)			0.00%	53,090.00	Security Funds
YAVAPAI COUNTY (XXXX0000)			0.00%	130,871.53	Arsenic Sinking
YAVAPAI COUNTY (XXXX0000)			0.00%	57,494.92	Cash in Bank -General
Totals for General Operating Fund				\$403,330.45	
Grand Total for Black Canyon City DWID :				\$403,330.45	