



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bookkeeper's Report | August 31, 2025

Black Canyon City Water Improvement District



WEBSITE

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Monthly Financial Summary - General Operating Fund

Black Canyon City DWID - GOF

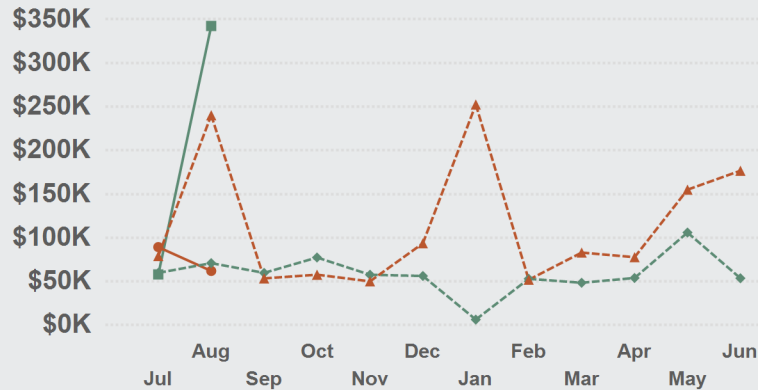


Account Balance Summary

Balance as of 08/01/2025	\$276,084
Receipts	360,063
Disbursements	(210,465)
Balance as of 08/31/2025	\$425,682

Overall Revenues & Expenditures By Month (Year to Date)

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



August 2025

Revenues

Actual	Budget	Over/(Under)
\$342,383	\$56,862	\$285,521

Expenditures

Actual	Budget	Over/(Under)
\$61,987	\$45,732	\$16,255

July 2025 - August 2025 (Year to Date)

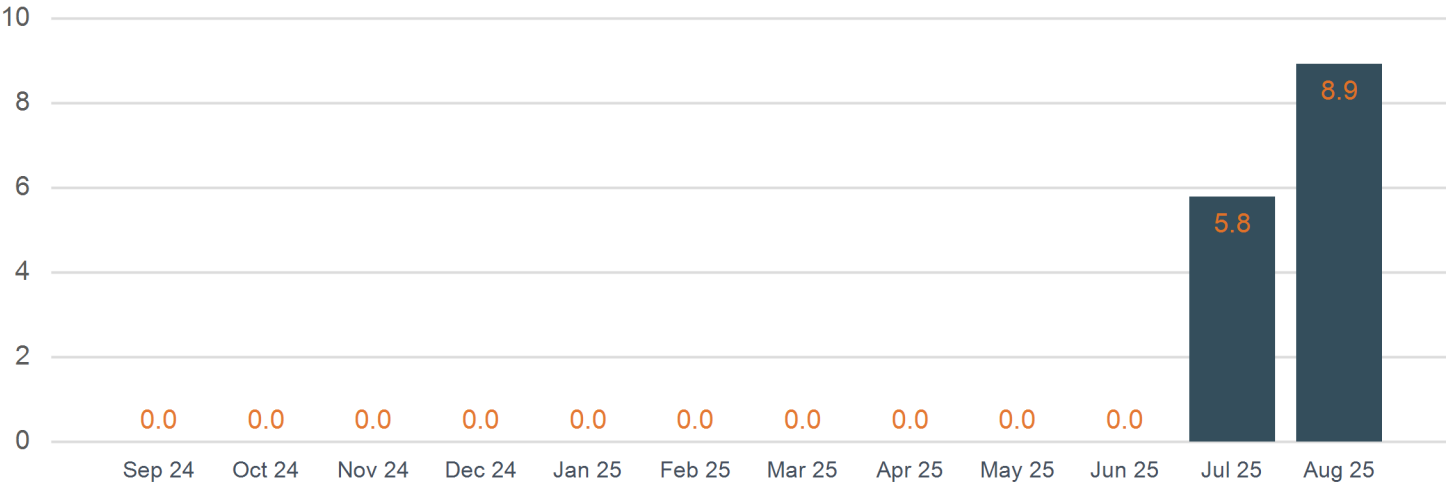
Revenues

Actual	Budget	Over/(Under)
\$400,312	\$113,725	\$286,587

Expenditures

Actual	Budget	Over/(Under)
\$151,263	\$114,963	\$36,300

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 08/01/2025				\$129,857.09
Receipts				
	Interest Earned on Account		487.44	
Total Receipts				\$487.44
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				\$0.00
Balance as of 08/31/2025				\$130,344.53

Cash Flow Report - BMO Checking Account

Black Canyon City DWID - GOF



Number	Name	Memo	Amount	Balance
Balance as of 08/01/2025				\$20,548.76
Receipts				
	Transfer Fee		50.00	
	JW Tech Consulting - Teknet Payment		350.00	
	Customer Payments		51,965.07	
Total Receipts				\$52,365.07
Disbursements				
1014	HS & EM Investments	Office Rent	(650.00)	
1015	RLM Enterprises LLC.	Office Rent	(680.00)	
1016	Black Canyon City Water Imp District	Transfer to Warrant Account	(27,932.00)	
1017	RLM Enterprises LLC.	Office Rent	(100.00)	
ACH	APS	Utility Expense	(2,792.92)	
ACH	APS	Utility Expense	(64.63)	
ACH	APS	Utility Expense	(171.17)	
Debit Crd	Staples	Supply Purchase	(1.90)	
Debit Crd	Staples	Supply Purchase	(196.94)	
Debit Crd	USPS	Postage Purchase	(3.60)	
Debit Crd	USPS	Postage Purchase	(3.04)	
Debit Crd	USPS	Postage Purchase	(5.10)	
Debit Crd	USPS	Postage Purchase	(17.02)	
Debit Crd	USPS	Postage Purchase	(2.55)	
Debit Crd	Family Dollar	Supply Purchase	(24.99)	
Debit Crd	USPS	Postage	(536.19)	
Debit Crd	Staples	Supply Purchase	(52.64)	
Debit Crd	Two Brothers Kitchen	GIS Team Lunch	(66.18)	
Debit Crd	Rock Springs Cafe	GIS Team Lunch	(188.95)	
Debit Crd	BMO	Bank Service Charge	(114.61)	
Debit Crd	Black Canyon City Water Imp District	Customer Returned Item	(211.51)	
Total Disbursements				(\$33,815.94)
Balance as of 08/31/2025				\$39,097.89

Cash Flow Report - Capital Reserve/Impact Account

Black Canyon City DWID - GOF



Number	Name	Memo	Amount	Balance
Balance as of 08/01/2025				\$119,488.84
Receipts				
	Interest Earned on Account		410.04	
Total Receipts				\$410.04
Disbursements				
Transfer	Black Canyon City Water Imp District	Transfer to Warrant Account	(56,000.00)	
Total Disbursements				(\$56,000.00)
Balance as of 08/31/2025				\$63,898.88

Cash Flow Report - Cash in Bank General Account

Black Canyon City DWID - GOF



Number	Name	Memo	Amount	Balance
Balance as of 08/01/2025				(\$46,900.26)
Receipts				
	Transfer from Impact Account		56,000.00	
	Transfer from BMO Checking		27,932.00	
	WIFA Loan Reimbursement #1		222,668.97	
	Interest Earned on Account		199.07	
Total Receipts				\$306,800.04
Disbursements				
221291		Miscellaneous Expense	(309.00)	
221292	AmeriGas-Glendale #5213	Annual Tank Rental	(109.69)	
221293	Area Disposal	Garbage Expense	(63.94)	
221294	Philadelphia Insurance Companies	Insurance Expense	(13.00)	
221295	UniSource Energy Services	Utility Expense	(100.57)	
221295	RLM Enterprises	Office Rent	(100.00)	
221296	ADT	Security Services	(1,603.66)	
221297	Area Disposal	Garbage Expense	(53.94)	
221298	BPCWS, PLLC	Legal Fees	(30,603.25)	
221299	Cathy & James Pauley	Customer Refund	(10.25)	
221300	CenturyLink	Utility Expense	(60.32)	
221301	DXP Pumping Solutions	Pump	(1,724.48)	
221302	Earth Resources Corporation	Repairs - Maggie Mine Rd.	(2,556.50)	
221303	Ferguson Waterworks	Maintenance & Repairs	(2,606.51)	
221304	Foster Electric	New Panelboard Installation	(17,226.30)	
221305	Hill Brothers Chemical Co.	Chemical Expense	(4,055.07)	
221306	HS & EM Investments	Office Rent	(600.00)	
221307	Jerald A. Postema	District Management Services	(8,993.70)	
221308	KP Ventures Drilling & Pump	Big John #3 - Change Order #1 -	(7,601.31)	
221309	Kpandola/H Ditzler	Deposit Refund	(8.51)	
221310	Lawry Welding, LLC	Water Tank Repair	(650.00)	
221311	Legend Technical Services, Inc.	Chemical Expense	(981.00)	
221312	Municipal Accounts & Consulting, L.P.	Bookkeeping Expense	(3,634.30)	
221313	Northern Arizona IT	IT Services	(289.60)	
221314	Prescott Utility Locating	Blue Staking Services	(1,210.00)	
221315	WET, Inc	Operations	(34,654.00)	
221316	HS & EM Investments	Office Rent	(50.00)	
221317	RLM Enterprises LLC.	Office Rent	(780.00)	
Total Disbursements				(\$120,648.90)
Balance as of 08/31/2025				\$139,250.88

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



Number	Name	Memo	Amount	Balance
Balance as of 08/01/2025				\$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 08/31/2025				\$53,090.00

Actual vs. Budget Comparison

Black Canyon City DWID - GOF



			August 2025			July 2025 - August 2025			Annual Budget
			Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Revenues									
Water Revenue									
14101	Water-Customer Service Revenue	92,984	41,667	51,317	137,189	83,333	53,856	500,000	
14105	Connection Fees	0	158	(158)	0	317	(317)	1,900	
14108	Transfer Fees	50	0	50	50	0	50	0	
14110	Capital Fund/Surcharge	20,914	9,333	11,581	30,734	18,667	12,068	112,000	
14112	Water Maintenance Fees	200	100	100	300	200	100	1,200	
Total Water Revenue		114,148	51,258	62,890	168,273	102,517	65,756	615,100	
Tap Connection Revenue									
14501	Meter Installation Fees	0	167	(167)	0	333	(333)	2,000	
14505	Application Fees	0	250	(250)	0	500	(500)	3,000	
14506	Impact/Development Fees	0	833	(833)	0	1,667	(1,667)	10,000	
Total Tap Connection Revenue		0	1,250	(1,250)	0	2,500	(2,500)	15,000	
Administrative Revenue									
14702	Penalties & Interest	1,663	125	1,538	2,635	250	2,385	1,500	
14706	Convenience Fees Income	0	125	(125)	0	250	(250)	1,500	
14707	Delinquent Fee	0	500	(500)	0	1,000	(1,000)	6,000	
14708	Certification Fees	0	33	(33)	0	67	(67)	400	
Total Administrative Revenue		1,663	783	880	2,635	1,567	1,068	9,400	
Interest Revenue									
14801	Interest Earned on Checking	199	1,458	(1,259)	555	2,917	(2,362)	17,500	
14802	Interest Earned on Temp. Invest	897	708	189	1,697	1,417	281	8,500	
Total Interest Revenue		1,097	2,167	(1,070)	2,252	4,333	(2,081)	26,000	
Other Revenue									
15801	Miscellaneous Income	2,457	571	1,886	3,783	1,142	2,641	6,850	
15803	Tower Lease	350	833	(483)	700	1,667	(967)	10,000	
15804	Other Contracted Revenue	222,669	0	222,669	222,669	0	222,669	0	
Total Other Revenue		225,476	1,404	224,071	227,152	2,808	224,344	16,850	
Total Revenues		342,383	56,862	285,521	400,312	113,725	286,587	682,350	

Expenditures

Water Service

16102 Operations - Water	17,327	18,216	(889)	18,167	36,433	(18,266)	218,597
16105 Maintenance & Repairs - Water	3,197	4,250	(1,053)	6,964	8,500	(1,536)	51,000
16107 Chemicals - Water	1,040	1,542	(502)	1,080	3,083	(2,003)	18,500
16108 Laboratory Expense - Water	0	500	(500)	0	1,000	(1,000)	6,000
16110 Utilities - Water	0	2,542	(2,542)	5,930	5,083	847	30,500
16116 Permit Expense - Water	0	67	(67)	0	133	(133)	800

Actual vs. Budget Comparison

Black Canyon City DWID - GOF



			August 2025		July 2025 - August 2025				
			Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	Annual Budget
Expenditures									
Water Service									
16132	Generator Expense		123	592	(469)	223	1,183	(960)	7,100
Total Water Service			21,687	27,708	(6,021)	32,365	55,416	(23,052)	332,497
Garbage Service									
16301	Garbage Expense		64	56	8	64	112	(48)	672
Total Garbage Service			64	56	8	64	112	(48)	672
Administrative Service									
16702	Rents & Leases		1,530	750	780	1,530	1,500	30	9,000
16703	Legal Fees		0	4,167	(4,167)	30,526	8,333	22,193	50,000
16705	Auditing Fees		0	1,667	(1,667)	0	3,333	(3,333)	20,000
16706	Engineering Fees		0	208	(208)	0	417	(417)	2,500
16710	Website Hosting		0	167	(167)	0	333	(333)	2,000
16712	Bookkeeping Fees		3,063	2,917	146	3,646	5,833	(2,187)	35,000
16714	Printing & Office Supplies		365	83	281	445	167	278	1,000
16717	Postage		568	229	338	590	458	131	2,750
16718	Insurance & Surety Bond		12,394	0	12,394	12,407	23,500	(11,094)	23,500
16722	Bank Service Charges		115	188	(73)	253	375	(122)	2,250
16723	Travel Expense		355	0	355	636	0	636	0
16724	Publication Expense		0	42	(42)	0	83	(83)	500
16728	Record Storage Fee		23	0	23	45	0	45	0
16734	General Management Fees		2,870	417	2,453	5,660	833	4,827	5,000
16738	Bank Merchant Service Fees		0	438	(438)	0	875	(875)	5,250
16739	Penalty Fee		0	0	0	51	0	51	0
16743	Computer Software & Supplies		145	833	(689)	290	1,667	(1,377)	10,000
16744	Office Management Expense		1,481	0	1,481	5,181	0	5,181	0
Total Administrative Service			22,906	12,104	10,801	61,258	47,708	13,550	168,750
Security Service									
16803	Security Services		0	167	(167)	1,604	333	1,270	2,000
Total Security Service			0	167	(167)	1,604	333	1,270	2,000
Payroll Expense									
17101	Payroll Expenses		0	5,000	(5,000)	0	10,000	(10,000)	60,000
17102	Payroll Administration		0	100	(100)	0	200	(200)	1,200
17103	Payroll Tax Expense		0	400	(400)	0	800	(800)	4,800
Total Payroll Expense			0	5,500	(5,500)	0	11,000	(11,000)	66,000
Facilities									
17401	Maint & Repairs - Facilities		0	42	(42)	0	83	(83)	500
17404	Internet - Office		60	0	60	60	0	60	0

Actual vs. Budget Comparison

Black Canyon City DWID - GOF



		August 2025			July 2025 - August 2025			Annual Budget
		Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Expenditures								
Facilities								
17405	Electric - Office	417	30	387	626	60	566	360
Total Facilities		477	72	405	687	143	543	860
Other Expense								
17802	Miscellaneous Expense	864	125	739	1,462	250	1,212	1,500
Total Other Expense		864	125	739	1,462	250	1,212	1,500
Total Expenditures		45,998	45,732	266	97,440	114,963	(17,524)	572,279
Total Revenues (Expenditures)		296,386	11,131	285,255	302,872	(1,238)	304,111	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	29,216	0	29,216	0
17909	WIFA PM Expense	1,381	0	1,381	7,381	0	7,381	0
Total Capital Outlay		15,989	0	15,989	53,824	0	53,824	466,300
Total Other Expenditures		15,989	0	15,989	53,824	0	53,824	466,300
Total Other Revenues (Expenditures)		(15,989)	0	(15,989)	(53,824)	0	(53,824)	0
Excess Revenues (Expenditures)		280,396	11,131	269,265	249,049	(1,238)	250,287	110,071

Account Balance as of 08/31/2025

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%	39,097.89	BMO Checking
YAVAPAI COUNTY (XXXX0000)			0.00%	63,898.88	Capital Reserve/Impact
YAVAPAI COUNTY (XXXX0000)			0.00%	53,090.00	Security Funds
YAVAPAI COUNTY (XXXX0000)			0.00%	130,344.53	Arsenic Sinking
YAVAPAI COUNTY (XXXX0000)			0.00%	139,250.88	Cash in Bank -General
Totals for General Operating Fund				\$425,682.18	
Grand Total for Black Canyon City DWID :				\$425,682.18	