



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bookkeeper's Report | October 31, 2025

Black Canyon City Water Improvement District



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Monthly Financial Summary - General Operating Fund

Black Canyon City DWID - GOF

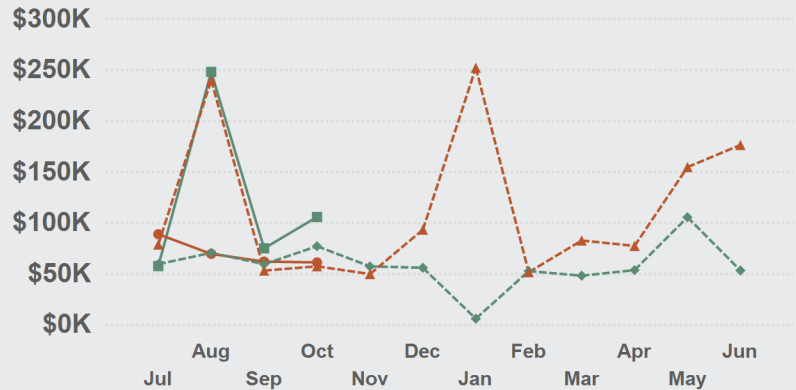


Account Balance Summary

Balance as of 10/01/2025	\$403,230
Receipts	155,457
Disbursements	(128,982)
Balance as of 10/31/2025	\$429,705

Overall Revenues & Expenditures By Month (Year to Date)

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



October 2025

Revenues

Actual	Budget	Over/(Under)
\$106,082	\$56,862	\$49,219

Expenditures

Actual	Budget	Over/(Under)
\$61,523	\$45,732	\$15,791

July 2025 - October 2025 (Year to Date)

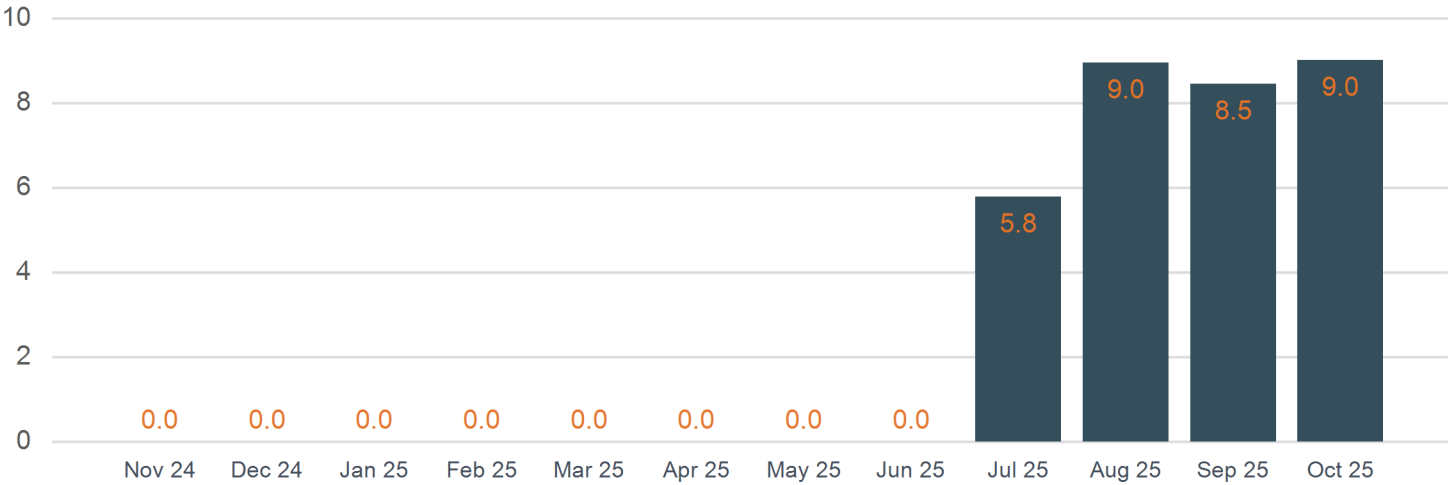
Revenues

Actual	Budget	Over/(Under)
\$487,673	\$450,119	\$37,554

Expenditures

Actual	Budget	Over/(Under)
\$282,930	\$223,652	\$59,277

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 10/01/2025				\$130,871.53
Receipts				
	Interest Earned on Account		461.34	
Total Receipts				\$461.34
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				\$0.00
Balance as of 10/31/2025				\$131,332.87

Cash Flow Report - BMO Checking Account

Black Canyon City DWID - GOF



Number	Name	Memo	Amount	Balance
Balance as of 10/01/2025				\$97,673.04
Receipts				
	JW Tech Consulting - Teknet Payment		350.00	
	Customer Payments		68,576.42	
Total Receipts				\$68,926.42
Disbursements				
1018	Black Canyon WID	Transfer to Warrant & Capital Fund	(85,000.00)	
ACH	APS	Utility Expense	(6,181.65)	
ACH	APS	Utility Expense	(145.41)	
ACH	APS	Utility Expense	(166.04)	
Debit Crd	USPS	Postage	(254.48)	
Debit Crd	USPS	Postage	(3.60)	
Debit Crd	Staples	Printer Ink & Copier Paper	(564.00)	
Debit Crd	Chilleens on 17	Meeting with Mayer DWID Chair	(68.06)	
Debit Crd	BMO	Bank Service Charge	(324.94)	
Debit Crd	USPS	Postage	(525.21)	
Debit Crd	USPS	Postage	(7.20)	
Debit Crd	USPS	Postage	(8.70)	
Debit Crd	Black Canyon City Water Imp District	Customer Returned Item	(39.35)	
Total Disbursements				(\$93,288.64)
Balance as of 10/31/2025				\$73,310.82

Cash Flow Report - Capital Reserve/Impact Account

Black Canyon City DWID - GOF



Number	Name	Memo	Amount	Balance
Balance as of 10/01/2025				\$64,200.96
Receipts				
	Transfer from BMO		16,483.00	
	Interest Earned on Account		226.28	
Total Receipts				\$16,709.28
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				\$0.00
Balance as of 10/31/2025				\$80,910.24

Cash Flow Report - Cash in Bank General Account

Black Canyon City DWID - GOF



Number	Name	Memo	Amount	Balance
Balance as of 10/01/2025				\$57,494.92
Receipts				
	Transfer from BMO		68,517.00	
	Bank Correction for Voided Check		6.83	
	Interest Earned on Account		835.66	
Total Receipts				\$69,359.49
Disbursements				
221338	Area Disposal	Garbage Expense	(61.48)	
221339	Arizona Department of Environmental Quali	MAP Monitoring Assistance Program	(1,589.10)	
221340	BPCWS, PLLC	Legal Fees	(10,101.25)	
221341	CenturyLink	Utility Expense	(68.58)	
221342	Elaine Clayton	Reimbursement - Copies & Meal	(204.38)	
221343	HS & EM Investments	Office Rent	(650.00)	
221344	Julie Owings	Office Management 9/15 - 10/10/2025	(1,690.50)	
221345	Legend Technical Services, Inc.	Chemical & Lab Expense	(480.00)	
221346	Melina Reylek	Reimbursement - Ink	(80.65)	
221347	Municipal Accounts & Consulting, L.P.	Bookkeeping Expense	(1,224.09)	
221348	Northern Arizona IT	IT Services	(145.37)	
221349	RLM Enterprises LLC.	Office Rent	(780.00)	
221350	UniSource Energy Services	Utility Expense	(30.74)	
221351	WET, Inc	Maintenace & Operations	(17,327.00)	
221352	Julie Owings	Office Adminstration 10/13-10/25/2025	(1,260.00)	
Total Disbursements				(\$35,693.14)
Balance as of 10/31/2025				\$91,161.27

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



Number	Name	Memo	Amount	Balance
Balance as of 10/01/2025				\$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 10/31/2025				\$52,990.00

Actual vs. Budget Comparison

Black Canyon City DWID - GOF



			October 2025			July 2025 - October 2025			Annual Budget
			Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Revenues									
Water Revenue									
14101	Water-Customer Service Revenue	84,007	41,667	42,341	185,491	166,667	18,825	500,000	
14105	Connection Fees	0	158	(158)	0	633	(633)	1,900	
14110	Capital Fund/Surcharge	18,227	9,333	8,894	62,545	37,333	25,211	112,000	
14112	Water Maintenance Fees	200	100	100	492	400	92	1,200	
Total Water Revenue		102,434	51,258	51,176	248,528	205,033	43,495	615,100	
Tap Connection Revenue									
14501	Meter Installation Fees	0	167	(167)	0	667	(667)	2,000	
14505	Application Fees	0	250	(250)	0	1,000	(1,000)	3,000	
14506	Impact/Development Fees	0	833	(833)	0	3,333	(3,333)	10,000	
Total Tap Connection Revenue		0	1,250	(1,250)	0	5,000	(5,000)	15,000	
Administrative Revenue									
14702	Penalties & Interest	964	125	839	4,618	500	4,118	1,500	
14706	Convenience Fees Income	0	125	(125)	0	500	(500)	1,500	
14707	Delinquent Fee	0	500	(500)	0	2,000	(2,000)	6,000	
14708	Certification Fees	0	33	(33)	0	133	(133)	400	
Total Administrative Revenue		964	783	180	4,618	3,133	1,485	9,400	
Interest Revenue									
14801	Interest Earned on Checking	836	1,458	(623)	1,854	5,833	(3,979)	17,500	
14802	Interest Earned on Temp. Invest	688	708	(21)	3,214	2,833	381	8,500	
Total Interest Revenue		1,523	2,167	(643)	5,068	8,667	(3,598)	26,000	
Other Revenue									
15801	Miscellaneous Income	810	571	239	5,389	2,283	3,105	6,850	
15803	Tower Lease	350	833	(483)	1,400	3,333	(1,933)	10,000	
Total Other Revenue		1,160	1,404	(244)	6,789	5,617	1,172	16,850	
Total Revenues		106,082	56,862	49,219	265,004	227,450	37,554	682,350	

Expenditures

Water Service

16102 Operations - Water	17,327	18,216	(889)	52,821	72,866	(20,045)	218,597
16105 Maintenance & Repairs - Water	7,568	4,250	3,318	15,131	17,000	(1,869)	51,000
16107 Chemicals - Water	0	1,542	(1,542)	5,175	6,167	(992)	18,500
16108 Laboratory Expense - Water	0	500	(500)	440	2,000	(1,560)	6,000
16110 Utilities - Water	2,982	2,542	441	14,997	10,167	4,830	30,500
16116 Permit Expense - Water	0	67	(67)	1,589	267	1,322	800
16132 Generator Expense	0	592	(592)	254	2,367	(2,113)	7,100
Total Water Service	27,877	27,708	169	90,407	110,832	(20,425)	332,497

Actual vs. Budget Comparison

Black Canyon City DWID - GOF



			October 2025			July 2025 - October 2025			
			Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	Annual Budget
Expenditures									
Garbage Service									
16301	Garbage Expense		0	56	(56)	179	224	(45)	672
Total Garbage Service			0	56	(56)	179	224	(45)	672
Administrative Service									
16702	Rents & Leases		1,430	750	680	4,390	3,000	1,390	9,000
16703	Legal Fees		0	4,167	(4,167)	40,628	16,667	23,961	50,000
16705	Auditing Fees		0	1,667	(1,667)	0	6,667	(6,667)	20,000
16706	Engineering Fees		0	208	(208)	0	833	(833)	2,500
16710	Website Hosting		0	167	(167)	0	667	(667)	2,000
16712	Bookkeeping Fees		2,208	2,917	(708)	7,052	11,667	(4,614)	35,000
16714	Printing & Office Supplies		626	83	542	1,241	333	908	1,000
16717	Postage		799	229	570	2,011	917	1,094	2,750
16718	Insurance & Surety Bond		0	0	0	16,536	23,500	(6,964)	23,500
16722	Bank Service Charges		325	188	137	916	750	166	2,250
16723	Travel Expense		0	0	0	1,234	0	1,234	0
16724	Publication Expense		0	42	(42)	0	167	(167)	500
16728	Record Storage Fee		23	0	23	90	0	90	0
16734	General Management Fees		0	417	(417)	8,160	1,667	6,493	5,000
16738	Bank Merchant Service Fees		0	438	(438)	0	1,750	(1,750)	5,250
16739	Penalty Fee		0	0	0	149	0	149	0
16743	Computer Software & Supplies		1,044	833	211	2,080	3,333	(1,253)	10,000
16744	Office Management Expense		1,922	0	1,922	9,118	0	9,118	0
Total Administrative Service			8,376	12,104	(3,728)	93,603	71,917	21,687	168,750
Security Service									
16803	Security Services		8,825	167	8,659	8,825	667	8,159	2,000
Total Security Service			8,825	167	8,659	8,825	667	8,159	2,000
Payroll Expense									
17101	Payroll Expenses		0	5,000	(5,000)	0	20,000	(20,000)	60,000
17102	Payroll Administration		0	100	(100)	0	400	(400)	1,200
17103	Payroll Tax Expense		0	400	(400)	0	1,600	(1,600)	4,800
Total Payroll Expense			0	5,500	(5,500)	0	22,000	(22,000)	66,000
Facilities									
17401	Maint & Repairs - Facilities		1,500	42	1,458	1,500	167	1,333	500
17404	Internet - Office		69	0	69	189	0	189	0
17405	Electric - Office		199	30	169	1,137	120	1,017	360
Total Facilities			1,768	72	1,696	2,826	287	2,540	860

Actual vs. Budget Comparison

Black Canyon City DWID - GOF



	October 2025			July 2025 - October 2025			
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	Annual Budget
Expenditures							
Other Expense							
17802 Miscellaneous Expense	68	125	(57)	1,754	500	1,254	1,500
Total Other Expense	68	125	(57)	1,754	500	1,254	1,500
Total Expenditures	46,915	45,732	1,183	197,595	206,426	(8,831)	572,279
Total Revenues (Expenditures)	59,167	11,131	48,036	67,408	21,023	46,385	110,071
Other Revenues							
Extra Ordinary Revenue							
15906 WIFA Loan Reimbursement	0	0	0	222,669	222,669	0	466,300
Total Extra Ordinary Revenue	0	0	0	222,669	222,669	0	466,300
Total Other Revenues	0	0	0	222,669	222,669	0	466,300
Other Expenditures							
Capital Outlay							
17901 Capital Outlay	0	0	0	17,226	17,226	0	466,300
17905 Depreciation Expense	14,608	0	14,608	58,432	0	58,432	0
17909 WIFA PM Expense	0	0	0	9,676	0	9,676	0
Total Capital Outlay	14,608	0	14,608	85,335	17,226	68,109	466,300
Total Other Expenditures	14,608	0	14,608	85,335	17,226	68,109	466,300
Total Other Revenues (Expenditures)	(14,608)	0	(14,608)	137,334	205,443	(68,109)	0
Excess Revenues (Expenditures)	44,559	11,131	33,428	204,743	226,466	(21,724)	110,071

Account Balance as of 10/31/2025

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%	73,310.82	BMO Checking
YAVAPAI COUNTY (XXXX0000)			0.00%	80,910.24	Capital Reserve/Impact
YAVAPAI COUNTY (XXXX0000)			0.00%	52,990.00	Security Funds
YAVAPAI COUNTY (XXXX0000)			0.00%	131,332.87	Arsenic Sinking
YAVAPAI COUNTY (XXXX0000)			0.00%	91,161.27	Cash in Bank -General
Totals for General Operating Fund				\$429,705.20	
Grand Total for Black Canyon City DWID :				\$429,705.20	