



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bookkeeper's Report | November 30, 2024

Black Canyon City Water Improvement District

(District Prepared Data)



WEBSITE

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 11/01/2024				\$125,521.36
Receipts				
	No Receipts Activity		0.00	
Total Receipts				\$0.00
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				\$0.00
Balance as of 11/30/2024				\$125,521.36

Cash Flow Report - BMO Checking Account

Black Canyon City WID



Number	Name	Memo	Amount	Balance
Balance as of 11/01/2024				\$41,784.68
Receipts				
	Deposit/TEKNET		350.00	
	Audit # 23,359 csh pmts		1,080.48	
	Audit # 23,360 cks		1,478.44	
	Audit # 23,361 cks		1,801.18	
	Audit #23,363 d/cc		443.18	
	Audit # 23,365 d/cc		990.25	
	Audit # 23,366 cks		1,472.19	
	Audit # 23,367 cks		1,907.63	
	Audit # 23,368 cks		490.37	
	Audit # 23,369 csh		258.45	
	Audit # 23,370 cks		186.97	
	Audit # 23,372 d/cc		675.88	
	Audit # 23,373 cks		1,878.21	
	Deposit		85.88	
	Audit # 23,375 cks		5,201.02	
	Audit # 23,376 csh		380.34	
	Audit # 23,378 d/cc		40.92	
	Audit # 23,379 d/cc		254.32	
	Audit # 23,380 d/cc		123.03	
	Audit # 23,382 d/cc		894.14	
	Audit # 23,384 cks		7,978.60	
	Audit # 23,385 csh		393.86	
	Deposit/Audit #23,387 Steele a/c #397		851.41	
	Audit # 23,388 cks		2,057.88	
	Audit # 23,390 csh		183.05	
	Audit # 23,391 d/cc		683.79	
	Audit # 23,392 csh		120.00	
	Audit # 23,388 Cks/MO		100.00	
	Audit # 23,394 csh		406.91	
	Audit # 23,395 csh		70.00	
	Audit # 23,396 cks		2,152.91	
	Audit # 23,397 d/cc		150.79	
	Audit # 23,399 d/cc		1,357.89	
	Audit # 23,400 csh		510.00	
	Audit # 23,401 cks		4,356.26	
	Audit # 23,402 csh		90.00	
	Audit # 23,404 d/cc		970.25	
	Audit #23,405 d/cc		48.17	
	Audit # 23,406 cks		938.48	
	Audit # 23,408 d/cc		99.50	
	Audit # 23,409 csh		257.88	

Cash Flow Report - BMO Checking Account

Black Canyon City WID



Number	Name	Memo	Amount	Balance
Receipts				
	Audit # 23,411 d/cc		73.68	
	Audit # 23,410 cks		50.79	
	Deposit/Aud#23488 ac#3099		3,550.00	
	Audit # 23,413 csh		100.00	
	Audit # 23,414 csh		641.85	
	Audit # 23,415 cks		3,183.79	
	Audit # 23,417 d/cc		523.42	
	Audit # 23,418 d/cc		124.81	
	udit # 23,419 d/cc		389.49	
	Audit # 23,420 d/cc		44.73	
	Audit # 23,421 cks		565.44	
	Audit # 23,423 d/cc		206.81	
	Audit # 23,424 csh		60.00	
	Audit # 23,427 d/cc		553.42	
	Audit # 23,432 cks		1,954.00	
	Audit # 23,433 csh		700.00	
	Audit # 23,434 d/cc		626.90	
	Audit # 23,437 d/cc		104.00	
	Deposit		208.00	
Total Receipts				\$57,431.64
Disbursements				
	Elavon		(549.58)	
	BMO	Service Charge	(85.88)	
		BMO bank fees	(157.64)	
	BMO	Service Charge	(45.33)	
ACH	AZ Department of Revenue	Sales Tax Payment	(3,615.78)	
Total Disbursements				(\$4,454.21)
Balance as of 11/30/2024				\$94,762.11

Cash Flow Report - Capital Reserve/Impact Account

Black Canyon City WID



Number	Name	Memo	Amount	Balance
Balance as of 11/01/2024				\$134,756.52
Receipts				
	No Receipts Activity		0.00	
Total Receipts				\$0.00
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				\$0.00
Balance as of 11/30/2024				\$134,756.52

Cash Flow Report - Cash in Bank General Account

Black Canyon City WID



Number	Name	Memo	Amount	Balance
Balance as of 11/01/2024				\$212,016.17
Receipts				
	No Receipts Activity		0.00	
Total Receipts				\$0.00
Disbursements				
221109	APS	VOID: APS ac #0710521000	0.00	
221110	APS	VOID: APS ac #0710521000 Late Fee	0.00	
221111	Legend Technical Services, Inc.	client #00-0992049 Invoice 2417602	(40.00)	
221112	USA BlueBook	customer ID 704202; Inv# 533635, Inv#	(2,008.67)	
221113	Lionel Borck	final Bill a/c 250 3750 S. Bertha St.	(50.00)	
221114	USA BlueBook	customer ID 704202; Inv# 534644	(1,824.65)	
221115	Boyle, Pecharich, Cline & Whittington, PL	file #13710-001 stmt 63269 Dt:	(5,692.95)	
221116	Legend Technical Services, Inc.	client #00-0992049 Invoice 2418084	(40.00)	
221117	Donna L Chandler	reimbursement for money order fees.	(29.25)	
221118	Area Disposal	a/c#2382 Bill dt. 12-01-24	(29.07)	
221119	UniSource Energy Services	a/c#9425340000; a/c#6357150000	(42.66)	
221120	Donna L Chandler	Postal Money Order fees for cash	(19.60)	
221121	Donna Chandler PLLC	Operations Management Contract	(7,011.50)	
221122	Western Environmental Technologies, Inc.	Operations Contract 11/26/2024 thru	(17,310.50)	
221123	Chandler Construction	34781 S. Mud Springs Rd.	(827.00)	
221124	Chandler Construction	Ironwood & Mud Springs	(2,338.60)	
221125	Loftin Equipment Company	Customer #005573	(1,372.28)	
221126	USA BlueBook	customer ID 704202; Inv# 843267	(893.23)	
Total Disbursements				(\$39,529.96)
Balance as of 11/30/2024				\$172,486.21

Cash Flow Report - Security Funds Account

Black Canyon City WID



Number	Name	Memo	Amount	Balance
Balance as of 11/01/2024				\$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 11/30/2024				\$52,990.00

Actual vs. Budget Comparison

Black Canyon City WID



			November 2024			July 2024 - November 2024			
			Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	Annual Budget
Revenues									
Water Revenue									
14101	Water-Customer Service Revenue		41,908	0	41,908	225,901	0	225,901	0
14105	Connection Fees		350	0	350	1,050	0	1,050	0
14110	Capital Fund/Surcharge		9,411	0	9,411	51,163	0	51,163	0
14112	Water Maintenance Fees		100	0	100	500	0	500	0
Total Water Revenue			51,769	0	51,769	278,615	0	278,615	0
Tap Connection Revenue									
14501	Meter Installation Fees		500	0	500	1,500	0	1,500	0
14505	Application Fees		300	0	300	1,500	0	1,500	0
14506	Impact/Development Fees		2,500	0	2,500	7,500	0	7,500	0
Total Tap Connection Revenue			3,300	0	3,300	10,500	0	10,500	0
Administrative Revenue									
14702	Penalties & Interest		1,459	0	1,459	5,450	0	5,450	0
14706	Convenience Fees Income		147	0	147	1,139	0	1,139	0
14707	Delinquent Fee		660	0	660	3,795	0	3,795	0
14708	Certification Fees		0	0	0	250	0	250	0
Total Administrative Revenue			2,266	0	2,266	10,634	0	10,634	0
Interest Revenue									
14801	Interest Earned on Checking		0	0	0	16,190	0	16,190	0
Total Interest Revenue			0	0	0	16,190	0	16,190	0
Other Revenue									
15801	Miscellaneous Income		(45)	0	(45)	705	0	705	0
15803	Tower Lease		350	0	350	5,750	0	5,750	0
15804	Other Contracted Revenue		0	0	0	3,000	0	3,000	0
15805	Sales Tax Accounting Discount		0	0	0	148	0	148	0
Total Other Revenue			305	0	305	9,603	0	9,603	0
Total Revenues			57,639	0	57,639	325,541	0	325,541	0

Expenditures

Water Service									
16102	Operations - Water		17,311	0	17,311	103,534	0	103,534	0
16105	Maintenance & Repairs - Water		3,166	0	3,166	7,296	0	7,296	0
16107	Chemicals - Water		0	0	0	6,284	0	6,284	0
16108	Laboratory Expense - Water		80	0	80	3,693	0	3,693	0
16110	Utilities - Water		0	0	0	9,348	0	9,348	0
16132	Generator Expense		1,415	0	1,415	1,772	0	1,772	0
Total Water Service			21,971	0	21,971	131,926	0	131,926	0

General Operating Fund

Actual vs. Budget Comparison

Black Canyon City WID



		November 2024			July 2024 - November 2024			Annual Budget
		Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Expenditures								
Garbage Service								
16301	Garbage Expense	29	0	29	177	0	177	0
Total Garbage Service		29	0	29	177	0	177	0
Administrative Service								
16703	Legal Fees	5,693	0	5,693	13,127	0	13,127	0
16706	Engineering Fees	0	0	0	330	0	330	0
16714	Printing & Office Supplies	0	0	0	140	0	140	0
16717	Postage	49	0	49	150	0	150	0
16718	Insurance & Surety Bond	0	0	0	15,073	0	15,073	0
16722	Bank Service Charges	158	0	158	805	0	805	0
16724	Publication Expense	0	0	0	257	0	257	0
16738	Bank Merchant Service Fees	550	0	550	2,245	0	2,245	0
16739	Penalty Fee	0	0	0	47	0	47	0
16743	Computer Software & Supplies	0	0	0	7,961	0	7,961	0
16744	Office Management Expense	7,012	0	7,012	45,674	0	45,674	0
Total Administrative Service		13,461	0	13,461	85,809	0	85,809	0
Security Service								
16803	Security Services	0	0	0	411	0	411	0
Total Security Service		0	0	0	411	0	411	0
Other Expense								
17802	Miscellaneous Expense	0	0	0	120	0	120	0
Total Other Expense		0	0	0	120	0	120	0
Total Expenditures		35,461	0	35,461	218,443	0	218,443	0
Total Revenues (Expenditures)		22,179	0	22,179	107,098	0	107,098	0
Other Expenditures								
Capital Outlay								
17901	Capital Outlay	0	0	0	193,500	0	193,500	0
17905	Depreciation Expense	14,608	0	14,608	68,657	0	68,657	0
Total Capital Outlay		14,608	0	14,608	262,157	0	262,157	0
Total Other Expenditures		14,608	0	14,608	262,157	0	262,157	0
Total Other Revenues (Expenditures)		(14,608)	0	(14,608)	(262,157)	0	(262,157)	0
Excess Revenues (Expenditures)		7,571	0	7,571	(155,059)	0	(155,059)	0

General Operating Fund

Account Balance as of 11/30/2024

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%	94,762.11	BMO Checking
YAVAPAI COUNTY (XXXXX0000)			0.00%	134,756.52	Capital Reserve/Impact
YAVAPAI COUNTY (XXXXX0000)			0.00%	52,990.00	Security Funds
YAVAPAI COUNTY (XXXXX0000)			0.00%	125,521.36	Arsenic Sinking
YAVAPAI COUNTY (XXXXX0000)			0.00%	172,486.21	Cash in Bank -General
Totals for General Operating Fund				\$580,516.20	
Grand Total for Black Canyon City WID:				\$580,516.20	