



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bookkeeper's Report | December 31, 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 12/01/2024				\$125,521.36
Receipts				
	Interest Earned on Account		839.07	
Total Receipts				\$839.07
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				\$0.00
Balance as of 12/31/2024				\$126,360.43

Cash Flow Report - BMO Checking Account

Black Canyon City WID



Number	Name	Memo	Amount	Balance
Balance as of 12/01/2024				\$94,762.11
Receipts				
	Audit # 23,441 cks		2,171.07	
	Audit # 23,442 cks		2,608.09	
	Audit # 23,443 csh		218.28	
	Audit # 23,444 csh		701.62	
	Audit # 23,445 csh		343.58	
	Audit # 23,447 d/cc		578.05	
	Audit @ 23,448 d/cc		912.25	
	Audit # 23,449 d/cc		503.07	
	Audit # 23,451 d/cc		272.60	
	Audit # 23,452 d/cc		580.25	
	Audit # 23,453 d/cc		170.32	
	Audit # 23,456 cks		1,339.89	
	Audit # 23,457 csh		263.69	
	Audit # 23,458 csh		1.88	
	Audit # 23,459 d/cc		1,591.09	
	Deposit/TEKNET		350.00	
	Audit # 23,461 cks		5,622.00	
	Audit # 23,461 ck replaced a/c #551		50.79	
	Audit # 23,463 csh		162.58	
	Audit # 23,464 csh		105.40	
	Audit # 23,465 csh		783.23	
	Audit # 23,466 cks		1,215.44	
	Audit # 23,468 cks (see audit)		3,424.83	
	Audit # 23,469 cks		2,331.93	
	Audit # 23,471 d/cc		1,119.25	
	Audit # 23,473 d/cc		980.34	
	Audit # 23,474 csh		84.00	
	Audit # 23,476 d/cc		346.30	
	Audit # 23,477 d/cc		254.57	
	Audit #23.478 chs		2,587.94	
	Audit # 23,479 cks		1,682.32	
	Audit # 23,480 csh		501.00	
	Audit # 23,482 d/cc		560.69	
	Audit # 23,483 cks		1,931.16	
	Audit # 23,484 csh		54.00	
	Audit # 23,492 csh		692.25	
	Audit #23,493 cks		2,322.39	
	Audit # 23,494 cks/mo		5,279.17	
	Audit # 23,495 d/cc		736.42	
	Audit #23,486 & 23,487 check		46.97	
	Audit #23,498 cks		300.00	

Cash Flow Report - BMO Checking Account

Black Canyon City WID



Number	Name	Memo	Amount	Balance
Receipts				
	Audit #23,500 d/cc		439.10	
	Deposit		200.00	
	Audit # 23,502 cks		1,872.72	
	Audit # 23,503 ck/mo		1,973.86	
	Audit # 23,504 csh		40.20	
	Audit #23,505 d/cc		305.63	
	Audit # 23,506 cks		1,554.55	
	Audit # 23,507 csh		172.00	
	Audit # 23,508 csh		180.00	
	Audit# 23,512 d/cc		55.46	
	Audit # 23,513 d/cc		157.21	
	Audit # 23,514 d/cc		136.58	
	Audit # 23,515 d/cc		211.48	
	Audit # 23,516 cks		2,098.25	
	Audit # 23,517 csh		78.00	
	Audit # 23,519 d/cc		349.44	
	Audit # 23,521 cks		914.50	
	Audit # 23,522 csh		120.00	
	Audit # 23523 csh		99.35	
	Audit # 23,525 d/cc		284.61	
	Audit # 23,526 d/cc		1,446.92	
	Deposit		2,000.00	
	Audit # 23,530 cks		619.67	
	Audit # 23,531 csh		460.00	
	Audit # 23,533 d/cc		1,179.60	
	Audit # 23,536 d/cc		972.08	
	Audit # 23,537 csh		60.00	
	Audit # 23,538 cks		1,801.19	
	Audit # 23,540 cks		54.61	
	Audit # 23,544 cks		1,854.47	
	Audit # 23,545 csh		786.27	
	Audit # 23,547 d/cc		1,865.24	
	Audit # 23,551 cks		193.69	
	Audit # 23,552 csh		762.14	
	Audit # 23,553 cks		1,816.18	
	Audit @ 23,555 d/cc		434.22	
Total Receipts				\$73,329.92

Disbursements				
	Elavon		(332.81)	
	State of Arizona- Sales Tax		(3,251.87)	
		BMO bank fees	(152.15)	
1001	Chip Davis, Yavapai County Treasurer		(104,300.00)	

Cash Flow Report - BMO Checking Account

Black Canyon City WID



Number	Name	Memo	Amount	Balance
Disbursements				
Transfer		Transfer of Funds to open New Bank	(200.00)	
Total Disbursements				(\$108,236.83)
Balance as of 12/31/2024				\$59,508.86

Cash Flow Report - Capital Reserve/Impact Account

Black Canyon City WID



Number	Name	Memo	Amount	Balance
Balance as of 12/01/2024				\$134,756.52
Receipts				
			104,300.00	
	Interest Earned		864.44	
Total Receipts				\$105,164.44
Disbursements				
		Funds TransferControl # 63938 YCT	0.00	
Total Disbursements				\$0.00
Balance as of 12/31/2024				\$239,920.96

Cash Flow Report - Cash in Bank General Account

Black Canyon City WID



Number	Name	Memo	Amount	Balance
Balance as of 12/01/2024				\$172,486.21
Receipts				
	Interest Earned on Account		1,770.03	
Total Receipts				\$1,770.03
Disbursements				
		Funds TransferControl # 63938 YCT	0.00	
221127	APS	APS ac #0710521000	(6,082.01)	
221128	USA BlueBook	customer ID 704202; Inv# 547493	(226.51)	
221129	Legend Technical Services, Inc.	client #00-0992049 Invoice 2418876	(40.00)	
221130	Loftin Equipment Company	Customer #005573	(499.78)	
221131	Donna L Chandler	Postal Money Order fees for cash	(15.15)	
221132	Hill Brothers Chemical Co.	CUS4579:001 INV13114972	(1,549.04)	
221133	Yavapai County Elections	11-5/2024 General Election	(2,253.45)	
221134	Orlando Garcia-Leksell	18900 Kings Way	(59.18)	
221135	Loftin Equipment Company	Customer #005573 iNVOICE # 00049314	(784.67)	
221136	USA BlueBook	customer ID 704202; Inv# 547493	(430.27)	
221137	Legend Technical Services, Inc.	inv #2419501 Total Coliform Drinking	(40.00)	
221138	Donna L Chandler	Postal Money Order fees for cash	(112.79)	
221139	Western Environmental Technologies, Inc.	Operations Contract 12/26/2024 thru	(17,316.00)	
221140	Donna Chandler PLLC	Operations Management Contract	(7,017.00)	
221141	Boyle, Pecharich, Cline & Whittington, PL	file #13710-001 stmt 63467 Dt:	(9,026.25)	
221142	Chandler Construction	Ironwood & Mud Springs extras	(19,856.60)	
221143	Legend Technical Services, Inc.	inv #2414280, 9/11/24 ; inv#2415956,	(230.00)	
221144	Donna L Chandler	Postal Money Order fees for cash	(18.55)	
221145	Frederic Chicon	Fredric J Chicon Final account. Audit #	(31.40)	
221146	Deluxe	Customer # 0348772701 Invoice #	(328.45)	
221147	UniSource Energy Services	a/c#9425340000; a/c#6357150000	(49.39)	
221148	Harris Computer Systems	INHXT0000577 Customer # BLA31	(1,797.75)	
221149	Western Environmental Technologies, Inc.	Hill Brothers Chemical Co. Customer #	(1,343.67)	
221150	Western Environmental Technologies, Inc.	Hill Brothers Chemical Co. Customer #	(1,543.35)	
221151	Western Environmental Technologies, Inc.	Hill Brothers Chemical Co. Customer #	(7,738.56)	
221152	Western Environmental Technologies, Inc.		(885.00)	
221153	Donna L Chandler	Postal Money Order fees for cash	(16.20)	
Total Disbursements				(\$79,291.02)
Balance as of 12/31/2024				\$94,965.22

Cash Flow Report - Security Funds Account

Black Canyon City WID



Number	Name	Memo	Amount	Balance
Balance as of 12/01/2024				\$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 12/31/2024				\$52,990.00

Actual vs. Budget Comparison

Black Canyon City WID



	December 2024			July 2024 - December 2024			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Revenues							
Water Revenue							
14101 Water-Customer Service Revenue	38,667	0	38,667	264,568	0	264,568	0
14105 Connection Fees	0	0	0	1,050	0	1,050	0
14110 Capital Fund/Surcharge	8,372	0	8,372	59,536	0	59,536	0
14111 Capital Fund/Flat Rate	19	0	19	19	0	19	0
14112 Water Maintenance Fees	100	0	100	600	0	600	0
Total Water Revenue	47,158	0	47,158	325,772	0	325,772	0
Tap Connection Revenue							
14501 Meter Installation Fees	0	0	0	1,500	0	1,500	0
14505 Application Fees	100	0	100	1,600	0	1,600	0
14506 Impact/Development Fees	0	0	0	7,500	0	7,500	0
Total Tap Connection Revenue	100	0	100	10,600	0	10,600	0
Administrative Revenue							
14702 Penalties & Interest	1,548	0	1,548	6,998	0	6,998	0
14706 Convenience Fees Income	285	0	285	1,424	0	1,424	0
14707 Delinquent Fee	1,260	0	1,260	5,055	0	5,055	0
14708 Certification Fees	0	0	0	250	0	250	0
Total Administrative Revenue	3,093	0	3,093	13,727	0	13,727	0
Interest Revenue							
14801 Interest Earned on Checking	1,770	0	1,770	17,960	0	17,960	0
14802 Interest Earned on Temp. Invest	1,704	0	1,704	1,704	0	1,704	0
Total Interest Revenue	3,474	0	3,474	19,664	0	19,664	0
Other Revenue							
15801 Miscellaneous Income	34	0	34	739	0	739	0
15803 Tower Lease	2,350	0	2,350	8,100	0	8,100	0
15804 Other Contracted Revenue	0	0	0	3,000	0	3,000	0
15805 Sales Tax Accounting Discount	30	0	30	178	0	178	0
Total Other Revenue	2,414	0	2,414	12,017	0	12,017	0
Total Revenues	56,239	0	56,239	381,780	0	381,780	0
Expenditures							
Water Service							
16102 Operations - Water	17,316	0	17,316	120,850	0	120,850	0
16105 Maintenance & Repairs - Water	30,024	0	30,024	37,319	0	37,319	0
16107 Chemicals - Water	2,893	0	2,893	9,177	0	9,177	0
16108 Laboratory Expense - Water	310	0	310	4,003	0	4,003	0
16110 Utilities - Water	6,082	0	6,082	15,430	0	15,430	0

Actual vs. Budget Comparison

Black Canyon City WID



	December 2024			July 2024 - December 2024			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Expenditures							
Water Service							
16132 Generator Expense	1,334	0	1,334	3,106	0	3,106	0
Total Water Service	57,958	0	57,958	189,884	0	189,884	0
Garbage Service							
16301 Garbage Expense	0	0	0	177	0	177	0
Total Garbage Service	0	0	0	177	0	177	0
Administrative Service							
16703 Legal Fees	9,026	0	9,026	22,153	0	22,153	0
16706 Engineering Fees	0	0	0	330	0	330	0
16709 Election Expense	2,253	0	2,253	2,253	0	2,253	0
16714 Printing & Office Supplies	328	0	328	468	0	468	0
16717 Postage	60	0	60	211	0	211	0
16718 Insurance & Surety Bond	0	0	0	15,073	0	15,073	0
16722 Bank Service Charges	152	0	152	957	0	957	0
16724 Publication Expense	0	0	0	257	0	257	0
16738 Bank Merchant Service Fees	333	0	333	2,577	0	2,577	0
16739 Penalty Fee	0	0	0	47	0	47	0
16743 Computer Software & Supplies	1,798	0	1,798	9,759	0	9,759	0
16744 Office Management Expense	7,017	0	7,017	52,691	0	52,691	0
Total Administrative Service	20,968	0	20,968	106,777	0	106,777	0
Security Service							
16803 Security Services	0	0	0	411	0	411	0
Total Security Service	0	0	0	411	0	411	0
Payroll Expense							
17102 Payroll Administration	102	0	102	102	0	102	0
Total Payroll Expense	102	0	102	102	0	102	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	79,029	0	79,029	297,472	0	297,472	0
Total Revenues (Expenditures)	(22,790)	0	(22,790)	84,308	0	84,308	0

Other Expenditures

Capital Outlay

Actual vs. Budget Comparison

Black Canyon City WID



	December 2024			July 2024 - December 2024			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Other Expenditures							
Capital Outlay							
17901 Capital Outlay	0	0	0	193,500	0	193,500	0
17905 Depreciation Expense	14,608	0	14,608	83,265	0	83,265	0
Total Capital Outlay	14,608	0	14,608	276,765	0	276,765	0
Total Other Expenditures	14,608	0	14,608	276,765	0	276,765	0
Total Other Revenues (Expenditures)	(14,608)	0	(14,608)	(276,765)	0	(276,765)	0
Excess Revenues (Expenditures)	(37,398)	0	(37,398)	(192,457)	0	(192,457)	0

Account Balance as of 12/31/2024

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. (XXXX0000)			0.00%	59,508.86	BMO Checking
YAVAPAI COUNTY (XXXX0000)			0.00%	239,920.96	Capital Reserve/Impact
YAVAPAI COUNTY (XXXX0000)			0.00%	52,990.00	Security Funds
YAVAPAI COUNTY (XXXX0000)			0.00%	126,360.43	Arsenic Sinking
YAVAPAI COUNTY (XXXX0000)			0.00%	94,965.22	Cash in Bank -General
Totals for General Operating Fund				\$573,745.47	
Grand Total for Black Canyon City WID:				\$573,745.47	