

**ICR SANITARY DISTRICT  
EXPLANATION OF ACCOUNTS**

<b>Account Number</b>	<b>Account Name</b>	<b>Description</b>
<b>REVENUES</b>		
6110	Ad Valorem Tax Revenue	revenues from ad valorem taxes requested by the District and levied by the county during current fiscal year
6120	Hookup fees	Fees received for connection to the sanitary system
	Lot Fees	Amounts collected upon sale of a developer lot per development agreement
6123	Transfer Fees	New account fees and account transfer fees collected
6125	Commercial User Fees	User fees billed to commercial accounts
6130	Residential User Fees	User fees billed to residential accounts
6135	Penalty, Late Fees & Liens	Billed penalties, late fees and lien fees
6140	Interest on Bank & Savings	Interest from all bank and savings accounts
6300	Effluent Sales	Billed amounts for sale of effluent
6350	Reimbursement Income	Includes amounts received as reimbursements for District expenditures. Includes amounts received from shared purchases.
6600	Miscellaneous Income	Amounts received not includable in any other Revenue Account
<b>EXPENSES</b>		
	Reimbursements paid to developers	Includes amounts paid or credits given to developers for expenditures made in behalf of the District
<b>Administrative Expenses</b>		
	<b>Accounting &amp; Bookkeeping</b>	<b>Includes amounts from the following accounts:</b>
7222	Customer Billing	Costs of preparing & posting customer bills
7223	Meetings	Costs related to District meetings. Includes cost of meeting rooms or other fees
7224	Monthly Accounting Fee	Costs for monthly bookkeeping. Includes issuing checks and preparing monthly financial reports
7225	Special Projects	Includes costs not associated with normal monthly bookkeeping
7226	Customer Records Maintenance	Costs for maintaining, updating and changing customer account records
7229	Collections Costs	Costs incurred during efforts to collect amounts owed to the District
7232	Other Administrative Expenses	Administrative costs not includable in other Administrative Expense accounts
7251	Postage	Costs for postage for billing and other mailings
7300	Office Expense	Costs for office operations, including postage machine rental
7350	Post Office Box Rental	Cost for post office box rental
7352	Office Supplies	Costs for paper and other supplies for District bookkeeping and filing
7353	Telephone at MDI	Cost of the District phone line

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	<b>District Operating Overhead</b>	<b>Includes amounts from the following accounts:</b>
7210	Mandatory Publishing	cost for the publication of notices and other information required of the District
7215	Website Maintenance	Cost for hosting, posting, maintenance, upgrading and changes to the District's website
7250	Insurance	Costs for any District insurance polices
7335	Director Reimbursements	Reimbursements to Directors of the District for travel to meetings and other District matters
7340	Rent - Meeting Room	Costs for meeting room rental for District Board meetings or other District events
7380	Yavapai County Elections	Costs related to county elections charged by Yavapai County
	<b>Wages &amp; Salaries</b>	<b>Includes amount from the following accounts:</b>
7280	Manager Services	Costs for manager services, including contract or wages and salaries
7285	District Clerk	Costs for services of District Clerk, including contract or wages and salaries
7286	Payroll Taxes	Payroll tax amounts paid for all District employees
	<b>Plant Operating Expense</b>	
	<b>Plant Utilities</b>	<b>Includes amount from the following accounts:</b>
7530	Water	Water service at wastewater treatment plant
7532	Telephone at Plant (Tabletop)	Telephone line cost at wastewater treatment plant
7533	Electric	Cost for electricity at the wastewater treatment plant and all lift stations
7534	Trash	Cost for trash service at the wastewater treatment plant
	<b>Plant Operating Expenses</b>	<b>Includes amount from the following accounts:</b>
7540	Chemicals	Costs for chemicals used at the wastewater treatment plant
7550	Hauling Sludge	Cost for hauling sludge from the wastewater treatment plant
7560	Laboratory Analysis	Cost for analysis of water samples required by regulations
7575	Contract Courier Services	Cost of courier services required to deliver samples to laboratory for analysis
	Other Plant Expense	
7510	Landscape Maintenance	Costs to maintain grounds at treatment plant and lift stations
7576	Operating Permits	Cost of permits required by regulatory agencies
	<b>Operator Expenses</b>	<b>Includes amount from the following accounts:</b>
7570	Operator Contract	Monthly costs of operator services for running the wastewater treatment plant and collection system

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7572	Operator Extras	Cost of extra services not included in the regular monthly operator services agreement
	<b>Repairs &amp; Maintenance</b>	<b>Includes amount from the following accounts:</b>
7580	Maint/Repairs Outside Services	Cost of repairs or maintenance performed by vendors/contractors
7590	Plant Material & Supplies	Materials and supplies used by the Operator in maintaining the wastewater treatment plant and collection system
7995	Generator Maintenance	Costs for maintenance and repair of backup power generators in the District
	<b>Consulting Services</b>	<b>Includes amount from the following accounts:</b>
7710	Accounting Audit	See Account 7221
7720	Attorney Fees- District Operations	Costs for District Counsel services. Includes regular District Operations
7722	Litigation Fees	Includes attorney fees in connection with litigation related to the dispute with Developers and previous board members
7723	Litigation Fees- RPA Suit	Includes attorney fees in connection with claims for attorney fees paid by the District
7730	Consulting Services	Outside Consulting services
7750	Engineering Services - District	Costs for engineering consulting services
	<b>Other Expenses</b>	<b>Includes amount from the following accounts:</b>
7800	Other Expense Contingencies	Includes expense not classifiable in other accounts. Includes amountf for unforecast expenditures
7400	Depreciation	Current year amounts for depreciation of District property (excluding land)