

## LEGEND TO IVGID'S ACCOUNT STRUCTURE

As announced by the District General Manager Steve Pinkerton, at the September 26, 2017 Board meeting, this document is the “Legend to our Account Structure”. This document is a useful tool to our Board of Trustees, Staff, and our public. This legend includes four elements – Fund, Department, Division, and Object. This legend will be especially helpful in understanding the coding on our Weekly Payment of Bills located on our website. Below is the account breakdown:

### SAMPLE ENTRY

	<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>	<b>OBJECT</b>
<b>ACCOUNT</b>	<b>410</b>	<b>51</b>	<b>900</b>	<b>7840</b>
	<b>FLEET</b>	<b>FLEET</b>	<b>MAINT</b>	<b>TELEPHONE</b>

We hope that you find this document helpful and if you have any constructive feedback, please send it to [info@ivgid.org](mailto:info@ivgid.org).

This document has been updated effective July 1, 2019.

FUND				
Code	Description	Fund Type	Fund Class	NOTES
100	General	Governmental	General	
200	Utilities	Proprietary	Enterprise	
320	Golf	Governmental	Special Revenue CS	
330	Facilities	Governmental	Special Revenue CS	
340	Ski	Governmental	Special Revenue CS	
350	Recreation Programs	Governmental	Special Revenue CS	
360	Community Services Administration	Governmental	Special Revenue CS	
370	Parks	Governmental	Special Revenue CS	
380	Tennis	Governmental	Special Revenue CS	
390	Beach	Governmental	Special Revenue B	
410	Fleet	Proprietary	Internal Service	
420	Engineering	Proprietary	Internal Service	
430	Building	Proprietary	Internal Service	
450	Workers Compensation	Proprietary	Internal Service	
520	Golf	Governmental	Capital Projects	Combined with 320 eff 7/1/19
530	Facilities	Governmental	Capital Projects	Combined with 330 eff 7/1/19
540	Ski	Governmental	Capital Projects	Combined with 340 eff 7/1/19
550	Recreation Programs	Governmental	Capital Projects	Combined with 350 eff 7/1/19
560	Other Recreation	Governmental	Capital Projects	Combined with 360 eff 7/1/19
570	Parks	Governmental	Capital Projects	Combined with 370 eff 7/1/19
580	Tennis	Governmental	Capital Projects	Combined with 380 eff 7/1/19
590	Beach	Governmental	Capital Projects	Combined with 390 eff 7/1/19
620	Golf	Governmental	Debt Service	Combined with 320 eff 7/1/19
630	Facilities	Governmental	Debt Service	Combined with 330 eff 7/1/19
640	Ski	Governmental	Debt Service	Combined with 340 eff 7/1/19
650	Recreation Programs	Governmental	Debt Service	Combined with 350 eff 7/1/19
660	Other Recreation	Governmental	Debt Service	Combined with 360 eff 7/1/19
670	Parks	Governmental	Debt Service	Combined with 370 eff 7/1/19
680	Tennis	Governmental	Debt Service	Combined with 380 eff 7/1/19
690	Beach	Governmental	Debt Service	Combined with 390 eff 7/1/19
925	Cash Pool	Governmental	Government Activities	
950	Payroll Clearing	Governmental	Government Activities	
975	Non-Depreciable Fixed Assets	Governmental	Government Activities	
980	Long Term Debt	Governmental	Government Activities	
990	Capital Assets	Governmental	Government Activities	

DEPARTMENT	
Code	Description
00	Unclassified
10	General Government
11	Executive
12	Financial Administration
13	Personnel Administration
14	Community Relations
22	Water
25	Sewer
27	Solid Waste
28	TWSA
31	Championship Course
32	Mountain Course
33	Facilities
34	Diamond Peak Ski Resort
36	Snowflake Lodge
38	Incline Beach F&B
39	Beaches
43	Parks
45	Tennis
46	Programs
48	Recreation Center
49	Community Services Administration
52	Engineering
53	Buildings
54	Sign Shop
55	Workers Comp

DIVISION		DIVISION	
Code	Description	Code	Description
000	Unclassified	650	Ski Patrol
010	Revenue Collection	660	Ski & Snow Board School
100	General Manager	670	Child Ski Center
110	Trustees	680	Rental & Repair shop
120	Accounting	690	Property, Parking & Transportation
130	Information Services	710	Beach Hosts
140	Risk Management	730	I.Beach Food
150	Human Resources	740	BC Beach Food
160	Health & Wellness	750	BC Beach Bar
170	Community Relations	760	I.Beach Bar
200	Service Revenue	770	Hermit Beach
210	Supply	780	Parks Services
220	Pumping	810	Programs Youth & Family
230	Treatment	811	Youth & Family Sports
240	Transmission	820	Seniors
380	Solid Waste	830	Programs Adult
400	Course Services	831	Adult Sports
410	Course Operations	840	Rec Center Operations
420	Course Maintenance	850	Aquatics
430	Driving Range	860	Fitness
440	Golf Carts	870	Compliance Services
450	Equipment Repair	880	Tennis Services
490	Brushing Crew	890	Kid's Zone
500	Chateau	900	Equipment Maintenance
510	Aspen Grove	910	Golf Equipment Maintenance
520	F&B Events	920	Ski Equipment Maintenance
530	Food & Beverage	930	Engineering Operations
600	Skiing Services	940	Building Maintenance
610	Ticket Office	950	Sign Shop
620	Lift Operations	960	Hyatt Shop
630	Slope Maintenance	970	Shared Expenses
640	Mountain Operations	980	Marketing

OBJECT	
Account No	Description
0110	Operating Checking
0111	RTP Check
0112	RTP Visa MC Discover
0113	RTP AMEX
0115	Payroll Checking
0120	HRA Checking
0125	WC Checking
0130	FSA Checking
0135	Held by Others
0140	Petty Cash
0145	ATM
0150	Short Term Investments
0155	LGIP
0160	Money Market
0165	Certificate of Deposits
0205	Accounts Receivable
0209	POS AR Clearing
0210	Customers
0211	POS AR Credits
0212	Room Charges Receivable
0215	Employees
0220	AR POS Internal
0230	Miscellaneous
0235	Allowance for Uncollectibles
0240	Accrued from Concessionaire
0245	Due from Pay Pal
0250	Rev Earned & Unbilled
0260	Rebates Receivable
0290	Pending Credit Card Adjustment
0305	Taxes Receivable
0310	Tax Receivable State
0320	Tax Receivable County
0405	Grants Receivable Header DNU
0410	Grants Rec. Federal
0415	Grants Rec. State
0420	Grant Rec. County
0425	Grants Rec. Other
0455	Interest receivable
0460	Investments
0470	Due from Other Governments
0505	Prepaid Expenses
0510	Insurance
0515	Deposits
0520	Other
0605	Due from Other Funds
0610	DF/General Fund 100
0615	DF/Utility Fund 200
0620	DF/Community Services
0625	DF/Golf 320 Operating
0626	DF/Golf 520 Capital
0627	DF/Golf 620 Debt
0630	DF/Facilities 330 Operating
0631	DF/Facilities 530 Capital
0632	DF/Facilities 630 Debt
0635	DF/Ski 340 Operating
0636	DF/Ski 540 Capital

OBJECT	
Account No	Description
0637	DF/Ski 640 Debt
0640	DF/Recreation 350 Operating
0641	DF/Recreation 550 Capital
0642	DF/Recreation 650 Debt
0645	DF/Recreation Admin 360
0646	DF/Recreation Admin 560 Capital
0647	DF/Recreation Admin 660 Debt
0650	DF/Parks 370
0651	DF/Parks 570 Capital
0652	DF/Parks 670 Debt
0655	DF/Tennis 380
0656	DF/Tennis 580 Capital
0657	DF/Tennis 680 Debt
0660	DF/Beach 390
0661	DF/Beach 590 Capital
0662	DF/Beach 690 Debt
0665	DF/Fleet 410
0670	DF/Engineering 420
0675	DF/Buildings 430
0680	DF/Work Comp 450
0685	DF/Cash Pool 925
0690	DF/Payroll Clearing 950
0695	DF General Fixed Assets 990
0705	Inventory Header DNU
0710	Pro Shop Inventory
0712	Hyatt Inventory
0715	Repair Parts Inventory
0720	Food & Beverage Inventory
0721	Beer Inventory
0722	Wine Inventory
0723	Liquor Inventory
0724	Prepackaged Inventory
0725	Fuel Inventory
0730	Utility Warehouse Inventory
0735	Clearing Accounts Inventory
0805	Restricted Deposits
0810	TRPA
0815	State
0855	RETIRED Bond Issue Costs DNU
0865	RETIRED Bond Issue Costs Amortization DNU
0870	Bond Discount at Issuance
0875	Accum Amort Bond Discount
0905	Long Term Investments
0910	Government Instruments
0915	INVESTMENTS DNU
0920	Mark to Market Adjustment at Year End
1005	Capital Assets Header DNU
1010	Water System Land
1015	Water Rights
1020	Water CIP
1030	Building & Structures
1035	Service Distribution Infrastructure
1040	Service Equipment
1045	Office Equipment
1050	Vehicles
1110	Sewer System Land

OBJECT	
Account No	Description
1120	Sewer CIP
1130	Building & Structures
1135	Service Distribution Infrastructure
1140	Service Equipment
1145	Office Equipment
1150	Vehicles
1210	Recreation Land
1220	Recreation CIP
1230	Building & Structures
1232	Golf Course Improvements
1234	Slope & Mountain Improvements
1236	Fields and Park Improvements
1240	Service Equipment
1245	Office Equipment
1250	Vehicles
1910	General Land
1920	General CIP
1930	Building & Structures
1936	Land Improvements
1938	IT & Communications Equipment
1940	Service Equipment
1945	Office Equipment
1950	Vehicles
1990	Accumulated Depreciation
2005	Accounts Payable
2010	Retainage Payable
2020	Accrued Exp Not Invoiced
2040	Accrued to Concessionaire
2110	Pooled Cash Fund 100
2120	Pooled Cash Fund 200
2132	Pooled Cash Fund 320
2133	Pooled Cash Fund 330
2134	Pooled Cash Fund 340
2135	Pooled Cash Fund 350
2136	Pooled Cash Fund 360
2137	Pooled Cash Fund 370
2138	Pooled Cash Fund 380
2139	Pooled Cash Fund 390
2141	Pooled Cash Fund 410
2142	Pooled Cash Fund 420
2143	Pooled Cash Fund 430
2145	Pooled Cash Fund 450
2152	Pooled Cash Fund 520
2153	Pooled Cash Fund 530
2154	Pooled Cash Fund 540
2155	Pooled Cash Fund 550
2156	Pooled Cash Fund 560
2157	Pooled Cash Fund 570
2158	Pooled Cash Fund 580
2159	Pooled Cash Fund 590
2162	Pooled Cash Fund 620
2163	Pooled Cash Fund 630
2164	Pooled Cash Fund 640
2165	Pooled Cash Fund 650
2166	Pooled Cash Fund 660
2167	Pooled Cash Fund 670

OBJECT	
Account No	Description
2168	Pooled Cash Fund 680
2169	Pooled Cash Fund 690
2195	Pooled Cash Fund 950
2205	Taxes
2210	Federal
2215	State
2220	Unemployment
2305	Current Benefit Payments
2310	401a TransAmerica
2311	401a Strategic Retirement
2312	Union Pension
2315	Deferred Comp 457 TransAmerica
2316	Deferred Comp 457 Strategic Retirement
2320	Health Ins
2325	Dental Ins
2330	Vision Ins
2335	Life Ins
2340	Disability Ins
2345	Am Fam Life Assur Co
2350	HRA
2355	FSA
2360	Tips Payable
2365	IVGID Bucks
2368	Sunshine Fund
2370	Other Liabilities
2375	Union Dues
2380	Accrued Work Comp Premiums
2385	Accrued Sick Leave Retire Ben
2390	Garnishments
2395	Sick Leave Retiree Payable
2396	Sick Leave Retiree Payable
2400	Accrued Exp Not Invoiced
2425	Payroll Accrual
2426	Split Accr Earnings
2427	Split Accr Other Earnings
2428	Split Accr Leave
2429	Split Accr Fringes
2450	Vacation Accrual
2460	Comp Time Accrual
2470	Banked Holiday Accrual
2505	Accrued Interest
2555	Due to Other Governments
2605	Due to Other Funds
2610	DT/General Fund 100
2615	DT/Utility Fund 200
2620	DT/Community Services
2625	DT/Golf 320
2626	Split Accr Earnings DNU
2627	Split Accr Other Earnings DNU
2628	Split Accr Leave DNU
2629	Split Accr Fringes DNU
2630	DT/Facilities Food & Bev 330
2631	DT/Facilities 530 Capital
2632	DT/Facilities 630 Debt
2635	DT/Ski 340
2636	DT/Ski 540 Capital



OBJECT	
Account No	Description
2637	DT/Ski 640 Debt
2640	DT/Recreation 350
2641	DT/Recreation 550 Capital
2642	DT/Recreation 650 Debt
2645	DT/Recreation Admin 360
2646	DT/Recreation Admin 560 Capital
2647	DT/Recreation Admin 660 Debt
2650	DT/Parks 370
2651	DT/Parks 570 Capital
2652	DT/Parks 670 Debt
2655	DT/Tennis 380
2656	DT/Tennis 580 Capital
2657	DT/Tennis 680 Debt
2660	DT/Beach 390
2661	DT/Beach 590 Capital
2662	DT/Beach 690 Debt
2665	DT/Fleet 410
2670	DT/Engineering 420
2675	DT/Buildings 430
2680	DT/Work Comp 450
2685	DT/Cash Pool 925
2690	DT/Payroll Clearing 950
2695	DT General Fixed Assets 990
2710	NV Sales Tax Liability
2801	Def Rev External Restriction
2802	Deferred Inflow - Taxes & Fees
2803	Def Rev Coverage Sales
2805	Deferred Revenue
2807	Deferred Rev - Vouchers
2810	Deposits
2815	Unearned Revenue
2820	DR POS Internal
2825	DR POS CLASS
2830	Miscellaneous
2835	IVGID Gift Certificate Liab.
2837	DR Golf Prize & Awards
2840	Unearned Pass Revenue
2845	Unearned Voucher Revenue
2850	Costco Gift Card Liab.
2851	COSTCO Contra Allowance
2852	Diamond Peak Bucks Liability
2855	Refundable Deposits
2860	Customers
2861	RTP Deferred Revenue Snowsports
2862	RTP Deferred Revenue Rentals
2863	RTP Deferred Revenue Retail
2865	Other Funds Held
2870	RTP Reservation Deposits
2871	Held for Vets Club
2872	Held for Vets Video
2873	Held for Holiday Giving
2876	Held for Youth Council
2882	Deferred Grant Federal
2884	Deferred Grant ARRA
2886	Deferred Grant State
2890	Actuarial Work Comp Liab

OBJECT	
Account No	Description
2905	Bonds
2920	Non-current
2925	Bonds Issued
2935	Bonds Paid
2940	Bond Premium at Issuance
2945	Accum Amort of Bond Premium
3000	Fund Balance
3100	Nonspendable
3136	Pooled Cash Fund 360
3200	Restricted
3300	Committed
3400	Assigned
3500	Unassigned
3550	Contributed Capital
3599	Net Assets
3600	Capital Assets , Net of Debt
3700	Restricted
3800	Unrestricted
3980	Encumbrance
3990	Budgetary Control
4005	Charges for Services Header DNU
4020	water
4021	water base
4022	Water Consumption
4023	Tier 1
4024	Tier 2
4026	Inspection/Plan Fees
4027	Fire Protection
4028	Other Water
4029	Water Connection
4032	Capital Improvement Retro
4033	Capital Improvement Monthly
4036	Back Flow Tests
4038	Misc. - Water Rights
4039	Administrative Fees
4040	Sewer
4041	Sewer Base
4042	Sewer Excess Consumption
4046	Inspection/Plan Fees
4048	Other Sewer
4049	Sewer Connection
4050	Effluent Disposal Sales
4052	Capital Improvement Retro
4053	Capital Improvement Monthly
4060	Trash & Recycling
4061	Recycled Material Sales
4070	Defensible Space Charges
4075	Work Order Charges Labor
4076	Work Order Chgs Eq & Materials
4080	Snow Removal Fees
4085	Hunting Fees
4090	Franchise Fee
4100	Interfund Revenue Transfers
4200	Passes
4205	Admissions & Fees
4210	Program Registration

OBJECT	
Account No	Description
4215	Rental Income
4220	Concessions
4225	Sponsorships
4240	Parcel Owner Allowances
4250	Inter-District Program Allowances
4255	Scholarship Allowances
4260	Guest Allowances
4270	Charitable Allowances
4280	Employee Allowances
4285	Promotional Allowances
4287	COSTCO Allowance
4290	Yield Management Allowances
4295	Punch Cards Utilized
4300	Interfund Services Operations
4350	Interfund Services CIP
4375	Interfund Central Services Revenue
4400	Sales of Goods & Services Header DNU
4405	Merchandise Sales
4409	Allocated to others
4410	Personal Services
4411	Personal Services Contract
4415	Repairs for customers
4417	Service & User Fees
4420	Food Sales
4424	Beer Sales
4428	Wine Sales
4432	Liquor Sales
4436	Prepackaged
4490	Facility Fees
4500	Other Operating Grants
4503	Operating Contributions
4505	Operating Grants - Federal
4510	Operating Grants - State
4515	Operating Grants - County
4520	Fines & Penalties
4525	Licenses & Permits
4530	Intergovernmental
4600	Taxes Header DNU
4620	General Property Tax
4630	Personal Property Tax
4640	General Sales & Use Tax
4660	Other Taxes
4700	Other Resources Header DNU
4705	Non-Operating Lease Income
4710	Investment Earnings
4715	Other Interest Income
4720	Contributions
4725	Capital Grants
4730	Sales of Capital Assets
4732	Proceeds covering cost of assets sold
4735	Sales of Intangibles
4740	Accrued interest paid by other funds
4745	Deferred Inflow Outflow Realized
4790	Debt Proceeds
4800	Interfund Transfers Header DNU
4820	Transfer In

OBJECT	
Account No	Description
4840	Transfer Out
4860	Other Transfers
4880	Funded Cap Resource - Consumed
5010	Regular Earnings
5012	Hourly
5013	Other Earnings
5015	Accrued Salary
5016	Accrued Hourly
5017	Accrued OT
5020	Other Earnings
5025	Vacation Earned
5028	Wages applied to CIP Project
5030	Leave
5040	Pre-tax deductions
5050	Taxes
5055	Taxes applied to CIP Project
5060	Non-sheltered Deductions
5100	Retirement Fringe Benefits
5200	Medical Fringe Benefits
5250	Dental Fringe Benefits
5300	Vision Fringe Benefits
5400	Life Ins Fringe Benefits
5500	Disability Fringe Benefits
5600	Unemployment fringe Benefits
5650	Fringes applied to CIP Project
5700	Work comp Fringe Benefits
5995	WAGES DAILY ESTIMATE
6010	Legal
6020	Audit
6030	Professional Consultants
7010	Advertising - Paid
7020	Advertising - Trade
7110	Allowances & Discounts
7120	Employee Discounts
7130	Charity Discounts
7140	Parcel Owner Discounts
7150	District Program Discounts
7160	Customer Service Discounts
7170	Empowerment Service Discounts
7180	Event Prizes Issued
7200	Banking Fees & Processing
7210	Community Relations
7300	Communications & computer small equipment
7310	Computer License & Fees
7320	Computer Supplies
7330	Contractual Services
7335	Discounts Earned
7340	Dues & Subscriptions
7345	Employee Assistance Program
7350	Employee Recruitment & Retention
7405	Office Supplies
7410	Operating Supplies
7415	Operating
7420	Fuel
7425	Chemical
7428	Lab

OBJECT	
Account No	Description
7430	Uniforms
7433	Safety
7435	Small Equipment
7440	Tools
7450	Permits & Fees
7455	Over & (Short)
7460	Postage
7470	Printing & Publishing
7475	Program Supplies
7480	Rental & Lease
7490	Repair Parts
7505	Repairs & Maintenance
7510	R&M General
7515	R&M Preventative
7520	R&M Corrective
7525	Snow Removal
7530	Janitorial
7540	FLEET Maintenance Services
7550	BLDGS Maintenance Services
7560	Defensible Space Costs
7605	Security
7650	Small Power Equipment
7670	Suspended Items
7680	Training & Education
7685	Travel & Conferences
7690	Vehicle License & Registration
7695	Work Comp claims
7705	Insurance
7710	General Liability Insurance
7715	Casualty
7720	Work Comp Purchased Coverage
7725	Excess Liability Coverage
7810	Electricity
7815	Heating
7820	Water & Sewer
7825	Trash
7830	Internet
7835	Cable TV
7840	Telephone
7905	Cost of Goods Sold Header DNU
7907	Parts Purchased for Inventory
7920	Food
7924	Beer
7928	Wine
7932	Liquor
7936	Prepackaged
7940	Merchandise for resale
7945	Freight on Inventory Purchases
7950	Personal Services Contracts
7980	Central Services Cost Allocation
7990	Interfund Expense Transfers
8005	Depreciation
8105	Capital Expenditure
8110	Fuels Management
8120	Capital Improvements
8130	Capitalization Offset

OBJECT	
Account No	Description
8140	Capital Carryforward
8150	Capital Grant Expensed
8160	Capital Grant Exp net of Revenue
8205	Debt Service
8210	Principal
8215	Principal Payment Offset
8220	Interest
8230	Amort Bond Disc/Prem/Issuance Costs
8240	Fiscal Agent Fees
8510	Contra 4732 Proceeds covering assets sold
8520	Contra to Accrued interest paid by other fund
8530	Contra 4745 Deferred Inflow Outflow Realized
8700	Extraordinary Items
8800	Interfund Transfers
8820	Transfer In
8840	Transfer Out
8860	Other Transfers
8905	Funded Cap Res - Established
9000	Other Financing USES Header DNU
9120	Capital Improvements
9130	Capitalization Offset
9150	Capital Grant Expensed
9160	Capital Grant Expensed net of revenue
9210	Principal Payments
9220	Interest Payments
9230	Bond Issuance Costs
9240	Fiscal Agent Fees
9505	Gallons Processed
9510	Rounds - Residents
9520	Rounds - Guest
9530	Rounds- All Other
9540	Event Count
9550	Transaction Count
9560	Visits
9565	Pass Transactions
9570	Touches
9660	FTE
9670	Hours Paid
9680	No. of Positions
9700	Extra Ordinary Expense
9970	Hours Paid
9990	METRICS CONTRA REVENUE