

Incline Village General Improvement District
 Chart of Accounts
 Funds / Organization Codes

Description	Code	Segment	Fund Type	Fund Class
General	100	Fund	Governmental	General
Utilities	200	Fund	Proprietary	Enterprise
Recreational Services	300	Fund	Proprietary	Enterprise
Golf	320	Sub-Fund	Proprietary	Enterprise
Facilities	330	Sub-Fund	Proprietary	Enterprise
Ski	340	Sub-Fund	Proprietary	Enterprise
Recreation Programs	350	Sub-Fund	Proprietary	Enterprise
Community Services Administration	360	Sub-Fund	Proprietary	Enterprise
Parks	370	Sub-Fund	Proprietary	Enterprise
Tennis	380	Sub-Fund	Proprietary	Enterprise
Beach	390	Fund	Proprietary	Enterprise
Internal Services	400	Fund	Proprietary	Internal Service
Fleet	410	Sub-Fund	Proprietary	Internal Service
Engineering	420	Sub-Fund	Proprietary	Internal Service
Building	430	Sub-Fund	Proprietary	Internal Service
Cash Pool	925	Fund	Governmental	Government Activities
Payroll Clearing	950	Fund	Governmental	Government Activities
Non-Depreciable Fixed Assets	975	Fund	Governmental	Government Activities
Long Term Debt	980	Fund	Governmental	Government Activities
Capital Assets	990	Fund	Governmental	Government Activities

Description	Code	Segment	Description	Code	Segment
Unclassified	00	Department	Driving Range	430	Division
General Government	10	Department	Golf Carts	440	Division
Executive	11	Department	Equipment Repair	450	Division
Financial Administration	12	Department	Pro Shop	460	Division
Personnel Administration	13	Department	Brushing Crew	490	Division
Community Relations	14	Department	Chateau	500	Division
Water	22	Department	Aspen Grove	510	Division
Sewer	25	Department	Catering	520	Division
Solid Waste	27	Department	Food & Beverage	530	Division
TWSA	28	Department	Skiing Services	600	Division
Championship Course	31	Department	Ticket Office	610	Division
Mountain Course	32	Department	Lift Operations	620	Division
Facilities	33	Department	Slope Maintenance	630	Division
Diamond Peak Ski Resort	34	Department	Mountain Operations	640	Division
Snowflake Lodge	36	Department	Ski Patrol	650	Division
Incline Beach F&B	38	Department	Ski & Snow Board School	660	Division
Beaches	39	Department	Child Ski Center	670	Division
Parks	43	Department	Rental & Repair shop	680	Division
Tennis	45	Department	Property, Parking & Transportation	690	Division
Programs	46	Department	Beach Hosts	710	Division
Recreation Center	48	Department	I.Beach Food	730	Division
Community Services Administration	49	Department	BC Beach Food	740	Division
Fleet	51	Department	BC Beach Bar	750	Division
Engineering	52	Department	I.Beach Bar	760	Division
Buildings	53	Department	Hermit Beach	770	Division
Sign Shop	54	Department	Parks Services	780	Division
Workers Comp	55	Department	Programs Youth & Family	810	Division

Description	Code	Segment	Description	Code	Segment
Unclassified	000	Division	Youth & Family Sports	811	Division
Revenue Collection	010	Division	Seniors	820	Division
General Manager	100	Division	Programs Adult	830	Division
Trustees	110	Division	Adult Sports	831	Division
Accounting	120	Division	Rec Center Operations	840	Division
Information Services	130	Division	Aquatics	850	Division
Risk Management	140	Division	Fitness	860	Division
Human Resources	150	Division	Compliance Services	870	Division
Health & Wellness	160	Division	Tennis Services	880	Division
Community Relations	170	Division	Kid's Zone	890	Division
Service Revenue	200	Division	Equipment Maintenance	900	Division
Supply	210	Division	Golf Equipment Maintenance	910	Division
Pumping	220	Division	Ski Equipment Maintenance	920	Division
Treatment	230	Division	Engineering Operations	930	Division
Transmission	240	Division	Building Maintenance	940	Division
Solid Waste	380	Division	Sign Shop	950	Division
Course Services	400	Division	Hyatt Shop	960	Division
Course Operations	410	Division	Shared Expenses	970	Division
Course Maintenance	420	Division	Marketing	980	Division
			Administration & Overhead	990	Division

Incline Village General Improvement District
Chart of Accounts
Object Codes

**Account Objects
Revenues**

Object	Description	GL Type	Type	Class	Object	Description	GL Type	Type	Class
4021	Water Base	Revenue	Detail	Sales & Fees	4405	Merchandise Sales	Revenue	Detail	Sales & Fees
4022	Water Consumption	Revenue	Detail	Sales & Fees	4409	Allocated to others	Revenue	Detail	Sales & Fees
4023	Tier 1	Revenue	Detail	Sales & Fees	4410	Personal Services	Revenue	Detail	Sales & Fees
4024	Tier 2	Revenue	Detail	Sales & Fees	4411	Personal Services Contract	Revenue	Detail	Sales & Fees
4027	Fire Protection	Revenue	Detail	Sales & Fees	4415	Repairs for Customers	Revenue	Detail	Sales & Fees
4028	Other Water	Revenue	Detail	Sales & Fees	4417	Service & User Fees	Revenue	Detail	Sales & Fees
4029	Water Connection	Revenue	Detail	Sales & Fees	4420	Food Sales	Revenue	Detail	Sales & Fees
4032	Capital Improvement Retro	Revenue	Detail	Sales & Fees	4424	Beer Sales	Revenue	Detail	Sales & Fees
4033	Capital Improvement Monthly	Revenue	Detail	Sales & Fees	4428	Wine Sales	Revenue	Detail	Sales & Fees
4036	Back Flows Tests	Revenue	Detail	Sales & Fees	4432	Liquor Sales	Revenue	Detail	Sales & Fees
4038	Misc- Water Rights	Revenue	Detail	Sales & Fees	4440	Insurance Proceeds - Operating	Revenue	Detail	Sales & Fees
4041	Sewer Base	Revenue	Detail	Sales & Fees	4490	Facility Fees	Revenue	Detail	Facility Fee
4042	Sewer Consumption	Revenue	Detail	Sales & Fees	4500	Other Operating Grants	Revenue	Detail	Operating Grants
4046	Inspection/Plan Fees	Revenue	Detail	Sales & Fees	4503	Operating Contributions	Revenue	Detail	Misc. Rev.
4048	Other Sewer	Revenue	Detail	Sales & Fees	4510	Operating Grants - State	Revenue	Detail	Operating Grants
4049	Sewer Connection	Revenue	Detail	Sales & Fees	4515	Operating Grants - County	Revenue	Detail	Operating Grants
4050	Effluent Disposal Sales	Revenue	Detail	Sales & Fees	4520	Fines & Penalties	Revenue	Detail	Sales & Fees
4070	Defensible Space Charges	Revenue	Detail	Sales & Fees	4530	Intergovernmental	Revenue	Detail	Operating Grants
4075	Work Order Charges Labor	Revenue	Detail	Interfund	4620	Ad Valorem Property Tax	Revenue	Detail	Ad Valorem
4076	Work Order Chgs Eq & Materials	Revenue	Detail	Interfund	4630	Personal Property Tax	Revenue	Detail	Consolidated Tax
4080	Snow Removal Fees	Revenue	Detail	Interfund	4640	CTX Sales & Use Tax	Revenue	Detail	Consolidated Tax
4085	Hunting Fees	Revenue	Detail	Sales & Fees	4660	LGTA State Taxes	Revenue	Detail	Consolidated Tax
4090	Franchise Fee	Revenue	Detail	Sales & Fees	4705	Non-Operating Lease Income	Revenue	Detail	Misc. Rev.
4100	Interfund Revenue Transfers	Revenue	Detail	Sales & Fees	4710	Investment Earnings	Revenue	Detail	Invest Inc.
4200	Passes - Resident	Revenue	Detail	Sales & Fees	4725	Capital Grants	Revenue	Detail	Capital Grants
4201	Passes - Guest	Revenue	Detail	Sales & Fees	4730	Sales of Capital Assets	Revenue	Detail	Sale of Assets
4202	Passes - Non-Resident	Revenue	Detail	Sales & Fees	4735	Sales of Intangibles	Revenue	Detail	Sale of Assets
4203	Passes - Employee	Revenue	Detail	Sales & Fees	4737	Insurance Proceeds - Capital	Revenue	Detail	Sale of Assets
4205	Admissions & Fees - Resident	Revenue	Detail	Sales & Fees	4750	Litigation Proceeds	Revenue	Detail	Misc. Rev.
4206	Admissions & Fees - Guest	Revenue	Detail	Sales & Fees					
4207	Admissions & Fees - Non-Resident	Revenue	Detail	Sales & Fees	8820	Transfers In	Revenue	Detail	Transfers
4208	Admissions & Fees - Employee	Revenue	Detail	Sales & Fees	8905	Funded Cap Res - Established	Revenue	Detail	Other Source
4210	Program Registration - Resident	Revenue	Detail	Sales & Fees					
4211	Program Registration - Guest	Revenue	Detail	Sales & Fees					
4212	Program Registration - Non-Resident	Revenue	Detail	Sales & Fees					
4213	Program Registration - Employee	Revenue	Detail	Sales & Fees					
4215	Rental Income - Resident	Revenue	Detail	Sales & Fees					
4216	Rental Income - Guest	Revenue	Detail	Sales & Fees					
4217	Rental Income - Non-Resident	Revenue	Detail	Sales & Fees					
4218	Rental Income - Employee	Revenue	Detail	Sales & Fees					
4220	Concessions	Revenue	Detail	Sales & Fees					
4225	Sponsorships	Revenue	Detail	Sales & Fees					
4240	Parcel Owner Allowances	Revenue	Detail	Sales & Fees					
4241	Parcel Owner Allowance for Golf Passes	Revenue	Detail	Sales & Fees					
4250	Inter-District Program Allowances	Revenue	Detail	Sales & Fees					
4255	Scholarship Allowances	Revenue	Detail	Sales & Fees					
4270	Charitable Allowances	Revenue	Detail	Sales & Fees					
4280	Employee Allowances	Revenue	Detail	Sales & Fees					
4285	Promotional Discounts	Revenue	Detail	Sales & Fees					
4287	COSTCO Allowance	Revenue	Detail	Sales & Fees					
4290	Yield Management Allowances	Revenue	Detail	Sales & Fees					
4295	Punch Cards Utilized	Revenue	Detail	Sales & Fees					
4300	Interfund Services Operations	Revenue	Detail	Interfund					
4350	Interfund Services CIP	Revenue	Detail	Interfund					
4375	Central Services Allocation rv	Revenue	Detail	Central Services Revenue					

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**Account Objects
Expense**

Object	Description	GL Type	Type	Class
5010	Salary	Expense	Detail	Wages
5012	Hourly	Expense	Detail	Wages
5013	Other Earnings	Expense	Detail	Wages
5014	OT Wages	Expense	Detail	Wages
5015	Accrued Salary	Expense	Detail	Wages
5016	Accrued Hourly	Expense	Detail	Wages
5017	Accrued OT	Expense	Detail	Wages
5020	Other Earnings	Expense	Detail	Wages
5025	Vacation Earned	Expense	Detail	Wages
5028	Wages applied to CIP Project	Expense	Detail	Wages
5030	Leave	Expense	Detail	Wages
5040	Pre-tax deductions	Expense	Detail	Benefits
5050	Taxes	Expense	Detail	Benefits
5060	Non-sheltered Deductions	Expense	Detail	Benefits
5100	Retirement Fringe Ben	Expense	Detail	Benefits
5200	Medical Fringe Ben	Expense	Detail	Benefits
5250	Dental Fringe Ben	Expense	Detail	Benefits
5300	Vision Fringe Ben	Expense	Detail	Benefits
5400	Life Ins Fringe Ben	Expense	Detail	Benefits
5500	Disability Fringe Ben	Expense	Detail	Benefits
5600	Unemployment Fringe Ben	Expense	Detail	Benefits
5700	Work Comp Fringe Ben	Expense	Detail	Benefits
5995	WAGES DAILY ESTIMATE	Expense	Detail	Wages
5999	Salary Savings from Vacant Positions	Expense	Detail	Wages
6010	Legal	Expense	Detail	Professional Services
6020	Audit	Expense	Detail	Professional Services
6030	Professional Consultants	Expense	Detail	Professional Services
7010	Advertising - Paid	Expense	Detail	Services & Supplies
7020	Advertising - Trade	Expense	Detail	Services & Supplies
7120	Employee Discounts	Expense	Detail	Services & Supplies
7150	District Program Discounts	Expense	Detail	Services & Supplies
7160	Customer Service Discounts	Expense	Detail	Services & Supplies
7170	Empowerment Costs	Expense	Detail	Services & Supplies
7200	Banking Fees & Processing	Expense	Detail	Services & Supplies
7210	Community Relations	Expense	Detail	Services & Supplies
7300	Computer & IT Small Equip	Expense	Detail	Services & Supplies
7310	Computer License & Fees	Expense	Detail	Services & Supplies
7320	Computer Supplies	Expense	Detail	Services & Supplies
7330	Contractual Services	Expense	Detail	Services & Supplies
7335	Discounts Earned	Expense	Detail	Services & Supplies
7340	Dues & Subscriptions	Expense	Detail	Services & Supplies
7345	Employee Assistance Program	Expense	Detail	Services & Supplies
7350	Employee Recruit & Retain	Expense	Detail	Services & Supplies
7405	Office Supplies	Expense	Detail	Services & Supplies
7415	Operating	Expense	Detail	Services & Supplies
7420	Fuel	Expense	Detail	Services & Supplies
7425	Chemical	Expense	Detail	Services & Supplies
7428	Lab	Expense	Detail	Services & Supplies
7430	Uniforms	Expense	Detail	Services & Supplies
7433	Safety	Expense	Detail	Services & Supplies
7435	Small Equipment	Expense	Detail	Services & Supplies
7440	Tools	Expense	Detail	Services & Supplies
7450	Permits & Fees	Expense	Detail	Services & Supplies
7455	Over & (Short)	Expense	Detail	Services & Supplies
7460	Postage	Expense	Detail	Services & Supplies
7470	Printing & Publishing	Expense	Detail	Services & Supplies
7480	Rental & Lease	Expense	Detail	Services & Supplies
7490	Repair Parts	Expense	Detail	Services & Supplies

Object	Description	GL Type	Type	Class
7510	R& M General	Expense	Detail	Services & Supplies
7515	R&M Preventative	Expense	Detail	Services & Supplies
7520	R&M Corrective	Expense	Detail	Services & Supplies
7525	Snow Removal	Expense	Detail	Services & Supplies
7530	Janitorial	Expense	Detail	Services & Supplies
7540	Fleet Maintenance Services	Expense	Detail	Services & Supplies
7545	Engineering Services	Expense	Detail	Services & Supplies
7550	BLDGS Maintenance Services	Expense	Detail	Services & Supplies
7560	Defensible Space Costs	Expense	Detail	Defensible Space
7605	Security	Expense	Detail	Services & Supplies
7680	Training & Education	Expense	Detail	Services & Supplies
7685	Travel & Conferences	Expense	Detail	Services & Supplies
7695	Work Comp Claims	Expense	Detail	Insurance
7710	General Liability	Expense	Detail	Insurance
7720	Work Comp Excess Liability	Expense	Detail	Insurance
7810	Electricity	Expense	Detail	Utilities
7815	Heating	Expense	Detail	Utilities
7820	Water & Sewer	Expense	Detail	Utilities
7825	Trash	Expense	Detail	Utilities
7830	Internet	Expense	Detail	Utilities
7835	Cable TV	Expense	Detail	Utilities
7840	Telephone	Expense	Detail	Utilities
7907	Parts Purchased for Inventory	Expense	Detail	Cost of Goods Sold
7920	Food	Expense	Detail	Cost of Goods Sold
7922	Food Waste & Employee Meals	Expense	Detail	Cost of Goods Sold
7924	Beer	Expense	Detail	Cost of Goods Sold
7928	Wine	Expense	Detail	Cost of Goods Sold
7932	Liquor	Expense	Detail	Cost of Goods Sold
7940	Merchandise for resale	Expense	Detail	Cost of Goods Sold
7945	Freight on Inventory Purchases	Expense	Detail	Cost of Goods Sold
7950	Personal Services Contracts	Expense	Detail	Cost of Goods Sold
7980	Central Services Allocation Cs	Expense	Detail	Central Services Cost
7990	Interfund Expense Transfers	Expense	Detail	Transfers
8005	Depreciation	Expense	Detail	Depreciation
8105	Capital Expenditure	Expense	Detail	Capital Expend.
8120	Capital Improvements	Expense	Detail	Capital Expend.
8130	Capitalization Offset	Expense	Detail	Capital Expend.
8140	Capital Carryforward	Expense	Detail	Capital Expend.
8210	Principal	Expense	Detail	Debt Service
8215	Principal Payment Offset	Expense	Detail	Debt Service
8220	Interest	Expense	Detail	Debt Service
8230	Amort Bond Disc/Prem/Iss Costs	Expense	Detail	Amortization
8700	Extraordinary Items - Settlement Expenditure	Expense	Detail	Extraordinary
8840	Transfers Out	Expense	Detail	Transfers

**Account Objects
Metrics**

Object	Description	GL Type	Type	Class
9560	Visits	Metric	Detail	Metrics Revenue Type
9990	METRIC CONTRA CLEARING	Metric	Detail	Metrics Revenue Type

Incline Village General Improvement District
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Object Codes

Account Objects
Assets

Object	Description	GL Type	Type	Class	Object	Description	GL Type	Type	Class
1000	Operating Checking	Asset	Detail	Cash & Cash Equivalents	1510	Utility Warehouse Inventory	Asset	Detail	Inventory
1001	POS Clearing Op Ckg	Asset	Detail	Cash & Cash Equivalents	1511	Clearing Accounts Inventory	Asset	Detail	Inventory
1002	Payroll Checking	Asset	Detail	Cash & Cash Equivalents	1600	Prepaid Expenses	Asset	Detail	Prepaid Expenses
1003	HRA Checking	Asset	Detail	Cash & Cash Equivalents	1601	Insurance	Asset	Detail	Prepaid Expenses
1004	WC Checking	Asset	Detail	Cash & Cash Equivalents	1650	Deposits	Asset	Detail	Restricted Deposits
1006	FSA Checking	Asset	Detail	Cash & Cash Equivalents	1652	TRPA	Asset	Detail	Restricted Deposits
1007	Petty Cash	Asset	Detail	Cash & Cash Equivalents	1653	State	Asset	Detail	Restricted Deposits
1008	LGIP	Asset	Detail	Cash & Cash Equivalents	1700	Deferred Bond Issuance Costs	Asset	Detail	Deferred Outflows
1009	Money Market	Asset	Detail	Cash & Cash Equivalents	1750	Long Term Investments	Asset	Detail	Long Term Investments
1100	Investments	Asset	Detail	Investments	1751	Government Instruments	Asset	Detail	Long Term Investments
1103	Interest receivable	Asset	Detail	Interest Receivable	1752	Mark to Market Adjustment at Year End	Asset	Detail	Long Term Investments
1200	Accounts Receivable	Asset	Detail	Accounts Receivable	1801	Water System Land	Asset	Detail	Land
1201	POS AR Clearing	Asset	Detail	Accounts Receivable	1802	Water Rights	Asset	Detail	Land
1202	Customers	Asset	Detail	Accounts Receivable	1803	Sewer System Land	Asset	Detail	Land
1203	POS AR Credits	Asset	Detail	Accounts Receivable	1804	Recreation Land	Asset	Detail	Land
1204	Room Charges Receivable	Asset	Detail	Accounts Receivable	1805	General Land	Asset	Detail	Land
1205	AR POS CLASS	Asset	Detail	Accounts Receivable	1806	Water CIP	Asset	Detail	CIP
1206	Miscellaneous Receivable	Asset	Detail	Accounts Receivable	1807	Sewer CIP	Asset	Detail	CIP
1207	Allowance for Uncollectibles	Asset	Detail	Accounts Receivable	1808	Recreation CIP	Asset	Detail	CIP
1208	Other Receivables	Asset	Detail	Accounts Receivable	1809	General CIP	Asset	Detail	CIP
1211	Rev Earned & Unbilled	Asset	Detail	Accounts Receivable	1810	Land Improvements	Asset	Detail	Capital Assets
1225	Taxes Receivable	Asset	Detail	Taxes Receivable	1811	Building & Structures	Asset	Detail	Capital Assets
1226	Tax Receivable County	Asset	Detail	Taxes Receivable	1812	Service Distribution Infrastru	Asset	Detail	Capital Assets
1235	Held by Others	Asset	Detail	Due from Other Governments	1813	Service Equipment	Asset	Detail	Capital Assets
1237	Grants Receivable	Asset	Detail	Due from Other Governments	1814	Office Equipment	Asset	Detail	Capital Assets
1238	Due from Other Governments	Asset	Detail	Due from Other Governments	1815	IT & Communications Equipment	Asset	Detail	Capital Assets
1300	Federal	Asset	Detail	Grants Receivable	1816	Vehicles	Asset	Detail	Capital Assets
1301	State	Asset	Detail	Grants Receivable	1817	Golf Course Improvements	Asset	Detail	Capital Assets
1302	County	Asset	Detail	Grants Receivable	1818	Slope & Mountain Improvements	Asset	Detail	Capital Assets
1303	Grants Rec. Other	Asset	Detail	Grants Receivable	1819	Fields and Park Improvements	Asset	Detail	Capital Assets
1400	Due from Other Funds	Asset	Detail	Due to (from) other funds	1900	Accumulated Depreciation	Asset	Detail	Capital Assets
1401	DF/General Fund 100	Asset	Detail	Due to (from) other funds					
1402	DF/Utility Fund 200	Asset	Detail	Due to (from) other funds					
1403	DF/Golf 320	Asset	Detail	Due to (from) other funds					
1404	DF/Facilities Food & Bev 330	Asset	Detail	Due to (from) other funds					
1405	DF/Ski 340	Asset	Detail	Due to (from) other funds					
1406	DF/Recreation 350	Asset	Detail	Due to (from) other funds					
1407	DF/Recreation Admin 360	Asset	Detail	Due to (from) other funds					
1408	DF/Parks 370	Asset	Detail	Due to (from) other funds					
1409	DF/Tennis 380	Asset	Detail	Due to (from) other funds					
1410	DF/Beach 390	Asset	Detail	Due to (from) other funds					
1411	DF/Fleet 410	Asset	Detail	Due to (from) other funds					
1412	DF/Engineering 420	Asset	Detail	Due to (from) other funds					
1413	DF/Buildings 430	Asset	Detail	Due to (from) other funds					
1414	DF/Work Comp 450	Asset	Detail	Due to (from) other funds					
1415	DF/Cash Pool 925	Asset	Detail	Due to (from) other funds					
1416	DF/Payroll Clearing 950	Asset	Detail	Due to (from) other funds					
1417	DF General Fixed Assets 990	Asset	Detail	Due to (from) other funds					
1501	Pro Shop Inventory	Asset	Detail	Inventory					
1502	Hyatt Inventory	Asset	Detail	Inventory					
1503	Repair Parts Inventory	Asset	Detail	Inventory					
1504	Food & Beverage Inventory	Asset	Detail	Inventory					
1505	Beer Inventory	Asset	Detail	Inventory					
1506	Wine Inventory	Asset	Detail	Inventory					
1507	Liquor Inventory	Asset	Detail	Inventory					
1508	Fuel Inventory	Asset	Detail	Inventory					
1509	Fuel Inventory	Asset	Detail	Inventory					

Incline Village General Improvement District
Chart of Accounts
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**Account Objects
Liabilities**

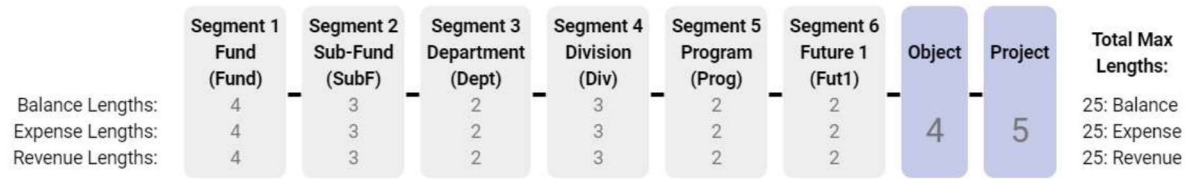
Object	Description	GL Type	Type	Class
2000	Accounts Payable	Liability	Detail	Accounts Payable
2001	Retainage Payable	Liability	Detail	Accounts Payable
2002	Accrued Exp Not Invoiced	Liability	Detail	Accounts Payable
2003	Accrued to Concessionaire	Liability	Detail	Accounts Payable
2004	NV Sales Tax Liability	Liability	Detail	Accounts Payable
2006	Refundable Deposits	Liability	Detail	Accounts Payable
2011	Federal	Liability	Detail	Accrued Personnel Costs
2012	State	Liability	Detail	Accrued Personnel Costs
2013	Unemployment	Liability	Detail	Accrued Personnel Costs
2014	Pension	Liability	Detail	Accrued Personnel Costs
2015	401a Strategic Retirement	Liability	Detail	Accrued Personnel Costs
2016	Union Pension	Liability	Detail	Accrued Personnel Costs
2017	Deferred Comp	Liability	Detail	Accrued Personnel Costs
2018	Deferred Comp 457 Strategic Retirement	Liability	Detail	Accrued Personnel Costs
2019	Health Ins	Liability	Detail	Accrued Personnel Costs
2021	Dental Ins	Liability	Detail	Accrued Personnel Costs
2022	Vision Ins	Liability	Detail	Accrued Personnel Costs
2023	Life Ins	Liability	Detail	Accrued Personnel Costs
2024	Disability Ins	Liability	Detail	Accrued Personnel Costs
2025	Am Fam Life Assur Co	Liability	Detail	Accrued Personnel Costs
2026	HRA	Liability	Detail	Accrued Personnel Costs
2027	FSA	Liability	Detail	Accrued Personnel Costs
2028	Tips Payable	Liability	Detail	Accrued Personnel Costs
2029	IVGID Bucks	Liability	Detail	Accrued Personnel Costs
2030	Sunshine Fund	Liability	Detail	Accrued Personnel Costs
2031	Other	Liability	Detail	Accrued Personnel Costs
2032	Union Dues	Liability	Detail	Accrued Personnel Costs
2033	Accrued Work Comp Premiums	Liability	Detail	Accrued Personnel Costs
2034	Accrued Sick Leave Retire Ben	Liability	Detail	Accrued Personnel Costs
2035	Garnishments	Liability	Detail	Accrued Personnel Costs
2036	Sick Leave Retiree Payable	Liability	Detail	Accrued Personnel Costs
2037	Sick Leave Retiree Payable	Liability	Detail	Accrued Personnel Costs
2038	Accrued Exp Not Invoiced	Liability	Detail	Accrued Personnel Costs
2039	Payroll Accrual	Liability	Detail	Accrued Personnel Costs
2041	Split Accr Earnings	Liability	Detail	Accrued Personnel Costs
2042	Split Accr Other Earnings	Liability	Detail	Accrued Personnel Costs
2043	Split Accr Leave	Liability	Detail	Accrued Personnel Costs
2044	Vacation Accrual	Liability	Detail	Accrued Personnel Costs
2045	Comp Time Accrual	Liability	Detail	Accrued Personnel Costs
2046	Banked Holiday Accrual	Liability	Detail	Accrued Personnel Costs
2047	Actuarial Work Comp Liab	Liability	Detail	Accrued Personnel Costs
2100	Accrued Interest	Liability	Detail	Accrued Interest
2200	Due to Other Governments	Liability	Detail	Due to Other Governments
2250	DT/General Fund 100	Liability	Detail	Due to (from) other funds
2251	DT/Utility Fund 200	Liability	Detail	Due to (from) other funds
2252	DT/Golf 320	Liability	Detail	Due to (from) other funds
2253	DT/Facilities Food & Bev 330	Liability	Detail	Due to (from) other funds
2254	DT/Ski 340	Liability	Detail	Due to (from) other funds
2255	DT/Recreation 350	Liability	Detail	Due to (from) other funds
2256	DT/Recreation Admin 360	Liability	Detail	Due to (from) other funds
2257	DT/Parks 370	Liability	Detail	Due to (from) other funds
2258	DT/Tennis 380	Liability	Detail	Due to (from) other funds
2259	DT/Beach 390	Liability	Detail	Due to (from) other funds
2260	DT/Fleet 410	Liability	Detail	Due to (from) other funds
2261	DT/Engineering 420	Liability	Detail	Due to (from) other funds
2262	DT/Buildings 430	Liability	Detail	Due to (from) other funds
2263	DT/Work Comp 450	Liability	Detail	Due to (from) other funds
2264	DT/Cash Pool 925	Liability	Detail	Due to (from) other funds
2265	DT/Payroll Clearing 950	Liability	Detail	Due to (from) other funds
2266	DT General Fixed Assets 990	Liability	Detail	Due to (from) other funds

Object	Description	GL Type	Type	Class
2300	Deferred Inflow Offset	Liability	Detail	Deferred Inflows
2301	Def Rev External Restriction	Liability	Detail	Deferred Inflows
2302	Deferred Inflow - Taxes & Fees	Liability	Detail	Deferred Inflows
2303	Def Rev Coverage Sales	Liability	Detail	Deferred Inflows
2401	Deferred Revenue	Liability	Detail	Unearned Revenue
2402	Deferred Rev - Vouchers	Liability	Detail	Unearned Revenue
2403	Deferred Rev - RTP Bulk Buy	Liability	Detail	Unearned Revenue
2404	Deposits	Liability	Detail	Unearned Revenue
2405	Unearned Revenue	Liability	Detail	Unearned Revenue
2406	Miscellaneous Payable	Liability	Detail	Unearned Revenue
2407	IVGID Gift Certificate Liab.	Liability	Detail	Unearned Revenue
2408	Unearned Pass Revenue	Liability	Detail	Unearned Revenue
2409	Costco Gift Card Liab.	Liability	Detail	Unearned Revenue
2410	COSTCO Contra Allowance	Liability	Detail	Unearned Revenue
2411	Diamond Peak Bucks Liability	Liability	Detail	Unearned Revenue
2412	Customers	Liability	Detail	Unearned Revenue
2413	RTP Deferred Revenue Snowsports	Liability	Detail	Unearned Revenue
2414	RTP Deferred Revenue Rentals	Liability	Detail	Unearned Revenue
2415	RTP Deferred Revenue Retail	Liability	Detail	Unearned Revenue
2416	Other	Liability	Detail	Unearned Revenue
2417	RTP Reservation Deposits	Liability	Detail	Unearned Revenue
2418	Held for Vets Club	Liability	Detail	Unearned Revenue
2419	Held for Vets Video	Liability	Detail	Unearned Revenue
2420	Held for Holiday Giving	Liability	Detail	Unearned Revenue
2421	Held for Youth Council	Liability	Detail	Unearned Revenue
2500	Bonds	Liability	Detail	LT Debt
2501	Bonds Issued	Liability	Detail	LT Debt
2502	Bonds Paid	Liability	Detail	LT Debt
2503	Bond Premium at Issuance	Liability	Detail	LT Debt
2504	Accum Amort of Bond Premium	Liability	Detail	LT Debt
2506	Bond Discount at Issuance	Liability	Detail	LT Debt
2507	Accum Amort Bond Discount	Liability	Detail	LT Debt

**Account Objects
Equity**

Object	Description	GL Type	Type	Class
3000	Unrestricted	Equity	Detail	Unrestricted
3001	Pooled Cash Fund 100	Equity	Detail	Cash & Cash Equivalents (Pooled Cashed)
3002	Pooled Cash Fund 200	Equity	Detail	Cash & Cash Equivalents (Pooled Cashed)
3003	Pooled Cash Fund 320	Equity	Detail	Cash & Cash Equivalents (Pooled Cashed)
3004	Pooled Cash Fund 330	Equity	Detail	Cash & Cash Equivalents (Pooled Cashed)
3005	Pooled Cash Fund 340	Equity	Detail	Cash & Cash Equivalents (Pooled Cashed)
3006	Pooled Cash Fund 350	Equity	Detail	Cash & Cash Equivalents (Pooled Cashed)
3007	Pooled Cash Fund 360	Equity	Detail	Cash & Cash Equivalents (Pooled Cashed)
3008	Pooled Cash Fund 370	Equity	Detail	Cash & Cash Equivalents (Pooled Cashed)
3009	Pooled Cash Fund 380	Equity	Detail	Cash & Cash Equivalents (Pooled Cashed)
3010	Pooled Cash Fund 390	Equity	Detail	Cash & Cash Equivalents (Pooled Cashed)
3011	Pooled Cash Fund 410	Equity	Detail	Cash & Cash Equivalents (Pooled Cashed)
3012	Pooled Cash Fund 420	Equity	Detail	Cash & Cash Equivalents (Pooled Cashed)
3013	Pooled Cash Fund 430	Equity	Detail	Cash & Cash Equivalents (Pooled Cashed)
3014	Pooled Cash Fund 450	Equity	Detail	Cash & Cash Equivalents (Pooled Cashed)
3015	Pooled Cash Fund 950	Equity	Detail	Cash & Cash Equivalents (Pooled Cashed)
3200	Restricted	Equity	Detail	Restricted
3300	Committed	Equity	Detail	Committed
3400	Assigned	Equity	Detail	Assigned
3500	Unassigned	Equity	Detail	Unassigned
3550	Contributed Capital	Equity	Detail	Unassigned
3600	Capital Assets , Net of Debt	Equity	Detail	Restricted
3980	Encumbrance	Equity	Detail	Restricted
3990	Budgetary Control	Equity	Detail	Restricted

Account Segment Lengths



Project Segment Lengths

Expense



Funding



Example of Account Segment Breakdown:

Segment 1	Segment 2	Segment 3	Segment 4	Object
Fund	Sub-Fund	Dept.	Div.	
300	320	32	400	7415