

Rappahannock Area Agency on Aging, Inc.

ACCOUNT LIST

ACCOUNT #	ACCOUNT	TYPE	DETAIL TYPE	DESCRIPTION	BALANCE
1000	PNC CHECKING 4977 - Closed	Bank	Checking		
1050	Union - Operating Account	Bank	Checking	Operating Account Union Bank	
1052	Union (Payroll Transfer)	Bank	Checking		
1055	Union Bank - CPI	Bank	Checking	Cash Program Income	
1060	Union Bank - Building Account	Bank	Checking		
1100	Grants Receivable	Accounts receivable (A/R)	Accounts Receivable (A/R)		
1105	Miscellaneous A/R	Accounts receivable (A/R)	Accounts Receivable (A/R)	Misc. non grant or pledges	
1110	Promises to Give	Accounts receivable (A/R)	Accounts Receivable (A/R)		
1114	A/R - United Way	Accounts receivable (A/R)	Accounts Receivable (A/R)		
1115	A/R - UW 3rd Party	Accounts receivable (A/R)	Accounts Receivable (A/R)		
1120	Other Receivables -TRP	Accounts receivable (A/R)	Accounts Receivable (A/R)		
1130.01	1130 Other Receivable	Accounts receivable (A/R)	Accounts Receivable (A/R)		
1135	A/R - CPI	Accounts receivable (A/R)	Accounts Receivable (A/R)		
1140	Accounts Receivable - Cobra	Accounts receivable (A/R)	Accounts Receivable (A/R)		
2400.01	2400 Accrued Wages/Fringe Benefits	Accounts receivable (A/R)	Accounts Receivable (A/R)		
6401.20	6401.2	Accounts receivable (A/R)	Accounts Receivable (A/R)		
6403.1	6403	Accounts receivable (A/R)	Accounts Receivable (A/R)		
6403.10	6403.	Accounts receivable (A/R)	Accounts Receivable (A/R)		
6420.1	6420	Accounts receivable (A/R)	Accounts Receivable (A/R)		
6445.1	6445	Accounts receivable (A/R)	Accounts Receivable (A/R)		
9999.1	Fringe	Accounts receivable (A/R)	Accounts Receivable (A/R)		
1130	Other Receivable	Other Current Assets	Other Current Assets		
1145	Utility Deposit	Other Current Assets	Other Current Assets		
1200	Prepaid Expenses	Other Current Assets	Other Current Assets		
12000	Undeposited Funds	Other Current Assets	Undeposited Funds	Funds received, but not yet deposited to a bank account	
1201	Prepaid - Van Match	Other Current Assets	Other Current Assets		
1202	Prepaid Health Insurance	Other Current Assets	Other Current Assets		
1203	Prepaid Postage	Other Current Assets	Other Current Assets	Postage purchased in advance on the the Purchase Power Account	
1204	Petty Cash	Other Current Assets	Other Current Assets	Petty Cash for Cafe	
1205	Due to/from	Other Current Assets	Other Current Assets		
1210	Inventory	Other Current Assets	Other Current Assets		
12100	Inventory Asset	Other Current Assets	Other Current Assets	Costs of inventory purchased for resale	
2120	Payroll Asset	Other Current Assets	Other Current Assets	Payroll Asset	
9999.2	Uncategorized Asset	Other Current Assets	Other Current Assets		
	Inventory Asset-1	Other Current Assets	Inventory		
1500	Property and Equipment	Fixed Assets	Other fixed assets	Furniture and equipment with useful life exceeding one year	
1501	Property and Equipment:Vehicles	Fixed Assets	Other fixed assets		
1502	Property and Equipment:Office Furniture & Equipment	Fixed Assets	Other fixed assets		
1503	Property and Equipment:Land	Fixed Assets	Other fixed assets		
1504	Property and Equipment:Building	Fixed Assets	Other fixed assets		
1505	Property and Equipment:Building (New)	Fixed Assets	Other fixed assets		
1600	Accumulated Depreciation	Fixed Assets	Other fixed assets		
1601	Accumulated	Fixed Assets	Other fixed assets		

ACCOUNT #	ACCOUNT	TYPE	DETAIL TYPE	DESCRIPTION
	Depreciation:Accumulated Deprec - Vehicles			
1602	Accumulated	Fixed Assets	Other fixed assets	
	Depreciation:Accumulated Deprec - Equipment			
1603	Accumulated	Fixed Assets	Other fixed assets	
	Depreciation:Accumulated Deprec - Don't Use			
1604	Accumulated	Fixed Assets	Other fixed assets	
	Depreciation:Accumulated Depr- Building TRP			
1605	Accumulated	Fixed Assets	Other fixed assets	
	Depreciation:Accumulated Depr - Building			
1800	Work in Progress	Other Assets	Other Long-term Assets	New Building
1801	Prepaid New Building	Other Assets	Other Long-term Assets	
1860	Other Assets	Other Assets	Other Long-term Assets	Assets used for program- related purposes other than current or fixed assets
2000	Accounts Payable	Accounts payable (A/P)	Accounts Payable (A/P)	Unpaid or unapplied vendor bills or credits
2000.01	Accts Payable, Exec. Dir. Credit Card	Accounts payable (A/P)	Accounts Payable (A/P)	Credit Card for Executive Director
2000.02	VISA - T. Roman	Accounts payable (A/P)	Accounts Payable (A/P)	Credit Card Issued to Tiffany Roman
2110.1	Accrued SEP Payable	Accounts payable (A/P)	Accounts Payable (A/P)	Accruals for SEP Payments
2001	Accounts Payable - Accrual	Other Current Liabilities	Other Current Liabilities	
2100	Accrued Interest Payable	Other Current Liabilities	Other Current Liabilities	
2110	Direct Deposit Liabilities	Other Current Liabilities	Other Current Liabilities	Direct Deposit Liabilities
2200	Deferred Revenue	Other Current Liabilities	Other Current Liabilities	
2210	VDA C1 Deobligation	Other Current Liabilities	Other Current Liabilities	
2300	WX/LIHEAP Surplus	Other Current Liabilities	Other Current Liabilities	
2310	Weatherization Advance	Other Current Liabilities	Other Current Liabilities	
2320	Weathrization Advance - ARRA	Other Current Liabilities	Other Current Liabilities	
2400	Accrued Wages/Fringe Benefits	Other Current Liabilities	Payroll Tax Payable	Unpaid payroll liabilities. Amounts withheld or accrued, but not yet paid
2410	Accrued Annual Leave	Other Current Liabilities	Other Current Liabilities	
2450	Charity Payable	Other Current Liabilities	Other Current Liabilities	United Way EE Deductions - Paid Quarterly
2710	UFMB - Line of Credit	Other Current Liabilities	Other Current Liabilities	
2721	RUW Payable	Other Current Liabilities	Other Current Liabilities	
2500	Note Payable - PNC	Long Term Liabilities	Other Long Term Liabilities	
2720	Other Liabilities - USDA Loan	Long Term Liabilities	Other Long Term Liabilities	Liabilities other than payroll, accounts and grants payable, deferred revenue, loans, bonds, or mort
3000	Opening Balance Equity	Equity	Opening Balance Equity	Opening balances during setup post to this account. The balance of this account should be zero after
3001	Unrestricted Net Assets	Equity	Paid-In Capital or Surplus	
3010	Unrestricted Net Assets:Capital Investment - Building	Equity	Paid-In Capital or Surplus	
3020	Unrestricted Net Assets:Capital Investment - Van	Equity	Paid-In Capital or Surplus	
3021	Unrestricted Net Assets:Capital Investment - Equipment	Equity	Paid-In Capital or Surplus	
3030	Unrestricted Net Assets:Covington Building Fund	Equity	Paid-In Capital or Surplus	
3100	Temporarily Restricted	Equity	Paid-In Capital or Surplus	Spotsy,Caroline, KG, City, UW

ACCOUNT #	ACCOUNT	TYPE	DETAIL TYPE	DESCRIPTION
3200	*Unrestricted Net Assets	Equity	Retained Earnings	Promises to give Undistributed earnings of the corporation
4330	Direct Public Grants	Revenue	Sales of Product Revenue	Grants from businesses, foundations, and other nonprofits
4331	Direct Public Grants:Corporate and Business Grants	Revenue	Sales of Product Revenue	Grants from corporations, businesses, corporate private foundations
4333	Direct Public Grants:Foundation and Trust Grants	Revenue	Sales of Product Revenue	Grants from foundations and trusts
4334	Direct Public Grants:Nonprofit Organization Grants	Revenue	Sales of Product Revenue	Grants from other nonprofit organizations, churches, civic groups
4340	Direct Public Support	Revenue	Sales of Product Revenue	Contributions (including the amount of dues greater than the value of benefits received), gifts, don
4341	Direct Public Support:Corporate Contributions	Revenue	Sales of Product Revenue	Contributions from corporations, sponsorships
4343	Direct Public Support:Donated Prof Fees, Facilities	Revenue	Sales of Product Revenue	Donated professional services, use of facilities or equipment, utilities, rent, that meet GAAP rules
4344	Direct Public Support:In Kind Contributions	Revenue	Sales of Product Revenue	Donated Items, Services, Volunteer Hours
4345	Direct Public Support:Individ, Business Contributions	Revenue	Sales of Product Revenue	Contributions from individuals, businesses, direct mail, telethons, including any portion of dues th
4440	Government Contracts	Revenue	Sales of Product Revenue	Contracts to provide services to local, state, and federal governments
4450	Government Grants - Local	Revenue	Sales of Product Revenue	Grants from local, state, and federal governments
4500	Investments	Revenue	Sales of Product Revenue	Revenue from investments in cash, securities, and property
4580	WX ARRA	Revenue	Sales of Product Revenue	
4582	SMP	Revenue	Sales of Product Revenue	
4600	Rental Income	Revenue	Sales of Product Revenue	Rent
4620	EVCTP Care Transitions	Revenue	Sales of Product Revenue	
4640	Other Types of Income-DRPT Vans	Revenue	Sales of Product Revenue	Revenue from program-related sales, advertising, etc.
4643	Miscellaneous Revenue	Revenue	Sales of Product Revenue	Revenue from occasional or non-material activities
4720	Program Income	Revenue	Sales of Product Revenue	Program service fees, member dues and assessments
4900	Special Events Income	Revenue	Sales of Product Revenue	Fundraising special events, dinners, carnivals, raffles, bingo, other gaming
5310	Transportation	Revenue	Sales of Product Revenue	
5400	VDA	Revenue	Sales of Product Revenue	
5401	VDA TV	Revenue	Sales of Product Revenue	
5501	Title III-B	Revenue	Sales of Product Revenue	
5502	Title III-E	Revenue	Sales of Product Revenue	
5503	Title II-ID MED	Revenue	Sales of Product Revenue	
5504	C-1	Revenue	Sales of Product Revenue	
5505	C-2	Revenue	Sales of Product Revenue	
5506	OMB - FED - DMASS	Revenue	Sales of Product Revenue	
5506.1	OMB - FED - DMASS:OMB-	Revenue	Sales of Product Revenue	

ACCOUNT #	ACCOUNT	TYPE	DETAIL TYPE	DESCRIPTION	BALANCE
	FED DMASS				
5507	III G	Revenue	Sales of Product Revenue		
5508	USDA (NSIP)	Revenue	Sales of Product Revenue		
5509	VICAP	Revenue	Sales of Product Revenue		
5509.02	VICAP - MIPPA	Revenue	Sales of Product Revenue		
5509.1	VICAP - OTHER	Revenue	Sales of Product Revenue		
5510	Title V (DOL)	Revenue	Sales of Product Revenue		
5511	Title V New Fund (DOL)	Revenue	Sales of Product Revenue		
5515	DUALS	Revenue	Sales of Product Revenue		
5520	WX - DOE	Revenue	Sales of Product Revenue		
5521	WX - LIHEAP	Revenue	Sales of Product Revenue		
5522	WX - ARRA	Revenue	Sales of Product Revenue		
5523	EHRP	Revenue	Sales of Product Revenue		
5529	Supplemental Nutr. Title IIIC	Revenue	Sales of Product Revenue	Supplemental Nutrition Title IIIC 1 & 2	
5530	GF Title III Match (IIIM - ST)	Revenue	Sales of Product Revenue		
5531	GF Trans (ST - GF)	Revenue	Sales of Product Revenue		
5532	GF Com Base (GFCB)	Revenue	Sales of Product Revenue		
5533	Census Adjustment	Revenue	Sales of Product Revenue		
5534	GF HDM (C-2 GF)	Revenue	Sales of Product Revenue		
5535	GF Omb (OMB - ST)	Revenue	Sales of Product Revenue		
5536	Title VII - Elder Abuse	Revenue	Sales of Product Revenue		
5537	Title VII Omb	Revenue	Sales of Product Revenue		
5540	Emergency - Home Repair	Revenue	Sales of Product Revenue		
5550	ONF - LPC	Revenue	Sales of Product Revenue		
5550.01	ONF - LPC:LPC	Revenue	Sales of Product Revenue		
5550.02	ONF - LPC:LPC - TRAN	Revenue	Sales of Product Revenue		
5550.03	ONF - LPC:United Way	Revenue	Sales of Product Revenue		
5550.04	ONF - LPC:Donations	Revenue	Sales of Product Revenue	Contributions from United Way, CFC, and other fundraising federations	
5550.05	ONF - LPC:Interest-Savings, Short-term CD	Revenue	Sales of Product Revenue	Interest received from savings, CDs, and other short-term investments	
5550.06	ONF - LPC:Misc./Refunds	Revenue	Sales of Product Revenue		
5550.07	ONF - LPC:Food Fees - DRC	Revenue	Sales of Product Revenue		
5550.08	ONF - LPC:GWC Trip Fees	Revenue	Sales of Product Revenue		
5550.09	ONF - LPC:Trip Fees	Revenue	Sales of Product Revenue		
5550.10	ONF - LPC:Fuel Tax Refund	Revenue	Sales of Product Revenue		
5550.11	ONF - LPC:Wx - LPC	Revenue	Sales of Product Revenue		
5550.12	ONF - LPC:Van Sale	Revenue	Sales of Product Revenue		
5550.13	ONF - LPC:Misc Other	Revenue	Sales of Product Revenue		
5550.14	ONF - LPC:Fundraising	Revenue	Sales of Product Revenue		
5554	CPI	Revenue	Sales of Product Revenue		
5555	Senior TRP - Mobility Opt	Revenue	Sales of Product Revenue		
5555.1	Capital Assistance Grant	Revenue	Sales of Product Revenue		
5556	Senior TRP - T.Trainer	Revenue	Sales of Product Revenue		
5557	SMP Fund	Revenue	Sales of Product Revenue		
5558	Fan Care	Revenue	Sales of Product Revenue		
5560	Mobility Option Fund	Revenue	Sales of Product Revenue		
5561	Mobility Option - Prior Year	Revenue	Sales of Product Revenue		
5562	DARS	Revenue	Sales of Product Revenue		
5563	TRP VBPD (Trans. for Elderly)	Revenue	Sales of Product Revenue		
5564	MWHCCC	Revenue	Sales of Product Revenue	Income earned from rides to and from the MWHC Cancer Center	
5565	MFP	Revenue	Sales of Product Revenue		
5999	Sundry - Misc	Revenue	Sales of Product Revenue		
9999.10	Sales	Revenue	Sales of Product Revenue		
9999.20	Sales of Product Revenue	Revenue	Sales of Product Revenue		

ACCOUNT #	ACCOUNT	TYPE	DETAIL TYPE	DESCRIPTION	BALANCE
9999.30	Shipping Revenue	Revenue	Sales of Product Revenue		
9999.40	Unapplied Cash Payment Revenue	Revenue	Unapplied Cash Payment Revenue		
9999.7	Uncategorized Revenue	Revenue	Sales of Product Revenue		
9999.8	Billable Expenditure Revenue	Revenue	Sales of Product Revenue		
9999.9	Markup	Revenue	Sales of Product Revenue		
50000	Cost of Goods Sold	Cost of Goods Sold	Supplies & Materials - COGS	Costs of items purchased and then sold to customers	
2001.5	Office Supplies - Staples	Expenditures	Advertising/Promotional	Staples Credit Bills	
6400	Payroll/Fringe Expense	Expenditures	Other Miscellaneous Service Cost		
6401	Payroll/Fringe Expense:Payroll Expense	Expenditures	Other Miscellaneous Service Cost		
6401.0	Payroll/Fringe Expense:Payroll Expense:Salaries	Expenditures	Other Miscellaneous Service Cost		
6401.1	Payroll/Fringe Expense:Payroll Expense:Payroll Fee's	Expenditures	Other Miscellaneous Service Cost		
6401.2	Payroll/Fringe Expense:Payroll Expense:FICA/Medicare Taxes	Expenditures	Other Miscellaneous Service Cost		
6402	Payroll/Fringe Expense:Fringe	Expenditures	Other Miscellaneous Service Cost		
6402.0	Payroll/Fringe Expense:Fringe:SEP	Expenditures	Other Miscellaneous Service Cost		
6402.1	Payroll/Fringe Expense:Fringe:403B - Employee Pension Plan	Expenditures	Other Miscellaneous Service Cost		
6402.2	Payroll/Fringe Expense:Fringe:Health Insurance	Expenditures	Other Miscellaneous Service Cost		
6402.3	Payroll/Fringe Expense:Fringe:Annual Leave/Sick	Expenditures	Other Miscellaneous Service Cost		
6402.4	Payroll/Fringe Expense:Fringe:SUTA	Expenditures	Other Miscellaneous Service Cost	Unemployment Tax	
6402.5	Payroll/Fringe Expense:Fringe:Cobra	Expenditures	Other Miscellaneous Service Cost		
6402.6	Payroll/Fringe Expense:Fringe:Garnishment	Expenditures	Other Miscellaneous Service Cost		
6402.8	Dental Insurance	Expenditures	Insurance	Dental Insurance Prior to Offset by PR Ded	
6403	Office Utilities/Maintenance	Expenditures	Other Miscellaneous Service Cost	Expenses of the Office Building	
6404	Copier/Printing	Expenditures	Other Miscellaneous Service Cost		
6405	Office Expense	Expenditures	Other Miscellaneous Service Cost		
6405.1	Office Expense:Office Supplies	Expenditures	Other Miscellaneous Service Cost		
6406	Program Supplies	Expenditures	Other Miscellaneous Service Cost		
6406.1	Program Supplies:Program Supplies Food	Expenditures	Supplies & Materials	Seniors	
6406.2	Supplies - Funds Donated	Expenditures	Advertising/Promotional	Charges purchased with Client Donations	
6407	Insurance	Expenditures	Other Miscellaneous Service Cost		
6408	Travel - Job Related	Expenditures	Other Miscellaneous Service Cost		
6409	Training	Expenditures	Other Miscellaneous Service Cost		
6409.1	Training:Dues & Memberships	Expenditures	Dues & subscriptions	Dues & Subscriptions for RAAA	

ACCOUNT #	ACCOUNT	TYPE	DETAIL TYPE	DESCRIPTION	BALANCE
6409.2	Training:Events Support	Expenditures	Advertising/Promotional	Participation with Other Agencies	
6410	Miscellaneous	Expenditures	Other Miscellaneous Service Cost		
6410.1	Miscellaneous:Interest Weatherization Projects	Expenditures	Advertising/Promotional	Interest Weatherization Projects	
6411	Van Tires	Expenditures	Other Miscellaneous Service Cost		
6412	Postage	Expenditures	Other Miscellaneous Service Cost		
6414	TV Workforce Operating Rent	Expenditures	Other Miscellaneous Service Cost		
6415	Food Nutrition Program	Expenditures	Other Miscellaneous Service Cost		
6416	Telephone	Expenditures	Other Miscellaneous Service Cost		
6416.01	Telephone:Cellphone Expense	Expenditures	Advertising/Promotional	Cellphone Expense	
6417	Site Expenses	Expenditures	Other Miscellaneous Service Cost		
6417.1	Site Expenses:Rent	Expenditures	Other Miscellaneous Service Cost		
6417.2	Site Expenses:Dumpster	Expenditures	Other Miscellaneous Service Cost		
6417.3	Site Expenses:Utilities	Expenditures	Other Miscellaneous Service Cost		
6417.4	Site Expenses:Office Expenses	Expenditures	Other Miscellaneous Service Cost		
6417.5	Site Expenses:Telephones	Expenditures	Other Miscellaneous Service Cost		
6418	Fuel	Expenditures	Other Miscellaneous Service Cost		
6419	Vehicle Expenses	Expenditures	Other Miscellaneous Service Cost		
6420	Outside Contract Services	Expenditures	Other Miscellaneous Service Cost	Outside contractors (non-employee) for projects, consulting, short-term assignments for internal org	
6421	Mobility Option	Expenditures	Other Miscellaneous Service Cost		
6422	Emergency Service	Expenditures	Other Miscellaneous Service Cost		
6425	Equipment & Tools	Expenditures	Other Miscellaneous Service Cost		
6426	Office Furniture & Equipment	Expenditures	Other Miscellaneous Service Cost		
6445	Business Expenses	Expenditures	Other Miscellaneous Service Cost	Expenses of creating and maintaining the organization's business entity	
6446	Advertisements	Expenditures	Other Miscellaneous Service Cost	Includes Employment ads	
6446.1	6446 Position Advertisements	Expenditures	Advertising/Promotional		
6480	Dues - Professional	Expenditures	Other Miscellaneous Service Cost		
6481	Professional Service Expense	Expenditures	Other Miscellaneous Service Cost		
6482	Business Meeting	Expenditures	Other Miscellaneous Service Cost		
6490	Background Checks/Screening	Expenditures	Other Miscellaneous Service Cost		
6491	Van Match	Expenditures	Other Miscellaneous Service Cost		
6492	Property Tax	Expenditures	Other Miscellaneous Service		

ACCOUNT #	ACCOUNT	TYPE	DETAIL TYPE	DESCRIPTION	BALANCE
			Cost		
6498	Bank Fees/Payroll Fees	Expenditures	Other Miscellaneous Service Cost		
6498.1	Bank Fees/Payroll Fees:Late Fees	Expenditures	Finance costs	Fees on late paid accounts	
6498.2	Bank Fees/Payroll Fees:Other Interest Charges	Expenditures	Advertising/Promotional	Interest on Staples and other Accts	
66000	Payroll Expenses	Expenditures	Payroll Expenditures	Payroll expenses	
66900	Reconciliation Discrepancies	Expenditures	Other Miscellaneous Service Cost	Discrepancies between bank statements and company records	
7000	Mortgage Interest Expense	Expenditures	Other Miscellaneous Service Cost		
7001	Rent (Mortgage) Expense	Expenditures	Rent or Lease of Buildings		
7001.1	7001 Rent Expense	Expenditures	Advertising/Promotional		
7005	LOC Interest	Expenditures	Other Miscellaneous Service Cost	Interest on Line of Credit	
7005.01	Interest Weatherization Projects	Expenditures	Advertising/Promotional	Interest on Weatherization Projects	
7010	Depreciation Expense	Expenditures	Other Miscellaneous Service Cost		
7500	New Building Expenses	Expenditures	Other Miscellaneous Service Cost		
8000	In Kind Contributions	Expenditures	Other Miscellaneous Service Cost	Items, Services, Volunteer Hours	
9000	Depreciation	Expenditures	Other Miscellaneous Service Cost		
9999	SUSPENSE	Expenditures	Other Miscellaneous Service Cost		
9999.3	Unapplied Cash Bill Payment Expenditure	Expenditures	Unapplied Cash Bill Payment Expenditure		
9999.4	Purchases	Expenditures	Supplies & Materials		
9999.5	Uncategorized Expenditure	Expenditures	Other Miscellaneous Service Cost		
6410.2	6410.2 - Staff Support	Other Expenditure	Other Miscellaneous Expenditure	Staff Support Expenditures, Memoriums, Awards etc.	
9999.6	Other Miscellaneous Expenditure	Other Expenditure	Other Miscellaneous Expenditure		