

# Rape Victim Advocacy Program

## Chart of Accounts

Last Updated: July 1, 2005

Acct. #	Account Name	Description of Account	Reported On
<b>Current Assets</b>			
1100	<i>CVAD Grants</i>		
1101	VOCA Grant	Victims of Crime Act grant (Federal renewable grant)	Balance Sheet
1102	ISAH Grant	Iowa Sexual Abuse Hotline grant (Iowa renewable grant)	Balance Sheet
1103	SA Grant	Sexual Abuse grant (Iowa renewable grant)	Balance Sheet
1104	VAWA Grant	Violence Against Women Act grant (Federal renewable grant)	Balance Sheet
1200	<i>PHHS Grant</i>		
1201	RPE (Iowa CASA) Grant	Rape Prevention Education grant (Federal renewable grant)	Balance Sheet
1300	<i>UI Accounts</i>		
1301	UISG Grant	UI Student Government grant (renewable)	Balance Sheet
1302	UI Gift Account - Due (To)/From	UI account used for payment of items not covered by grant sources	Balance Sheet
1304	UI Salary Account-Due (To)/From	UI account used for salaries & benefits not covered by grant sources	Balance Sheet
1305	Program Support	UI account used for non-gift transactions, including fundraising and event sponsorship funds	Balance Sheet
1306	VOCA Cost Sharing Acct.	VOCA grant required match, includes expenses covered by local grant sources	Balance Sheet
1307	VAWA Cost Sharing Acct.	VAWA grant required match, includes expenses covered by local grant sources	Balance Sheet
<b>Other Current Assets</b>			
1390	Women Pin Inventory	Women pin inventory (updated annually)	Balance Sheet
1392	Teal Ribbon Pin Inventory	Teal ribbon pin inventory (updated annually)	Balance Sheet
1394	Teal Bracelet Inventory	Teal bracelet inventory (updated annually)	Balance Sheet
1400	<i>UI Foundation (Unrestricted)</i>		Balance Sheet
1401	Program Fund	Spendable donated funds received by RVAP endowment account at the UI Foundation	Balance Sheet
1402	Schenken Schmidt Spend Earnings	Spendable earnings in endowment account at UI Foundation for donations from individual donor	Balance Sheet
<b>Fixed Assets</b>			
1630	<i>Equipment</i>		
1630.1	Equipment Purchases	Total equipment owned by RVAP (valued at \$300 or more)	Balance Sheet
1630.2	Less Accum. Depreciation	Accumulated depreciation on above equipment	Balance Sheet
<b>Other Assets</b>			
1700	<i>UI Foundation (Restricted)</i>		
1701	Endowments Receivable-RVAP	Pledged amounts not yet received in RVAP Endowment at UI Foundation	Balance Sheet
1702	Schenken Schmidt Restrict. Fund	Funds received by individual donor, but not available for use in endowment account at UI Foundation	Balance Sheet
1703	Endowment Receivable - Schenken	Pledged amounts not yet received from individual donor to RVAP Endowment at UI Foundation	Balance Sheet

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<b>Accounts Payable</b>			
2200	Accounts Payable - CC	Annual audit adjustment for credit card amounts payable at end of fiscal year	Balance Sheet
2201	Accounts Payable - Other	Annual audit adjustment for other amounts payable at end of fiscal year	Balance Sheet
<b>Other Current Liabilities</b>			
2025	Accrued Vacation Payable	Vacation pay liability (updated annually)	Balance Sheet
2530	<i>Unspent Grant Funds</i>		
2531	VOCA Unspent Funds	VOCA grant balance not yet spent for the year	Balance Sheet
2532	ISAH Unspent Funds	ISAH grant balance not yet spent for the year	Balance Sheet
2533	SA Unspent Funds	SA grant balance not yet spent for the year	Balance Sheet
2534	VAWA Unspent Funds	VAWA grant balance not yet spent for the year	Balance Sheet
2536	RPE (Iowa CASA) Unspent Funds	RPE grant balance not yet spent for the year	Balance Sheet
2537	UISG Unspent Funds	UISG grant balance not yet spent for the year	Balance Sheet
<b>Long Term Liabilities</b>			
2600	Photocopier Loan	Balance owed to UI Business Office on photocopier - will be paid off in Nov. 2006	Balance Sheet
<b>Equity Accounts</b>			
3100	Perm. Restricted Net Assets	Net assets not available for payment of expenditures	Balance Sheet
3900	Unrestricted Net Assets	Net assets with no restrictions	Balance Sheet
<b>Income Accounts</b>			
4100	<i>Grant Income</i>		
4101	VOCA Income	Reports actual amount of grant funds used & billed to grantor on Profit & Loss Statement	Profit & Loss
4102	ISAH Income	Reports actual amount of grant funds used & billed to grantor on Profit & Loss Statement	Profit & Loss
4103	SA Income	Reports actual amount of grant funds used & billed to grantor on Profit & Loss Statement	Profit & Loss
4104	VAWA Income	Reports actual amount of grant funds used & billed to grantor on Profit & Loss Statement	Profit & Loss
4106	RPE (Iowa CASA) Income	Reports actual amount of grant funds used & billed to grantor on Profit & Loss Statement	Profit & Loss
4107	UISG Income	Reports actual amount of grant funds used & billed to grantor on Profit & Loss Statement	Profit & Loss
4108	United Way of JC Income	Funds received on a monthly basis	Profit & Loss
4109	Johnson County Income	Funds received on a quarterly basis	Profit & Loss
4110	City of Iowa City Income	Funds received on a quarterly basis	Profit & Loss
4111	City of Coralville Income	Funds received annually	Profit & Loss
4112	Washington Comm. Chest Inc.	Funds received on a quarterly basis	Profit & Loss
4113	United Way of ECI Income	Funds received annually	Profit & Loss
4200	<i>Donations</i>		Profit & Loss
4201	UI Foundation Donations	Monthly donations to RVAP through the UI Foundation	Profit & Loss
4202	Leah Wara Memorial Donations	Donations received in honor of Leah Wara	Profit & Loss
4203	Miscellaneous Donations	Miscellaneous donations received by RVAP	Profit & Loss
4204	Donated Facilities (In Kind)	Monthly estimate of donated facilities cost by UI	Profit & Loss

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Acct. #	Account Name	Description of Account	Reported On
4300	<i>Fundraising Income</i>		
4301	Woman Pin Sales	Sales of women pins	Profit & Loss
4302	Less Cost of Women Pins	Annual inventory adjustment for cost of women pins sold	Profit & Loss
4310	Teal Ribbon Pin Sales	Sales of teal ribbon pins	Profit & Loss
4311	Less Cost of Teal Ribbon Pins	Annual inventory adjustment for cost of teal ribbon pins sold	Profit & Loss
4320	Teal Bracelet Sales	Sales of teal bracelets	Profit & Loss
4321	Less Cost of Teal Bracelets	Annual inventory adjustment for cost of teal bracelets sold	Profit & Loss
4350	Miscellaneous Fundraising	Miscellaneous fundraising activities	Profit & Loss
4400	Miscellaneous Income	Miscellaneous income not categorized above	Profit & Loss
4500	Event Sponsorship Income	Funds received for co-sponsoring of RVAP events	Profit & Loss
<b>Expense Accounts</b>			
6200	Audit Expense	Annual expense for audit by CPA firm	Profit & Loss
6101	Clothesline Expenses	Expenses related to the Clothesline Display	Profit & Loss
6300	Computer / Equipment Expense	Expenses for computer or office equipment repairs, upgrades, software, etc.	Profit & Loss
6530	Depreciation Expense	Annual depreciation reported on equipment owned	Profit & Loss
6100	<i>Donated Facilities-UI</i>		Profit & Loss
6102	UI Rent	Cost of office space donated by UI	Profit & Loss
6103	Custodial Services	Cost of custodial services donated by UI	Profit & Loss
6104	Utilities	Cost of office utilities donated by UI	Profit & Loss
6430	Equipment Rental	Miscellaneous equipment rentals	Profit & Loss
6271	Internet & Email Access	Monthly internet/email access fees	Profit & Loss
6075	Library Expense	Books purchased for the RVAP lending library and staff library	Profit & Loss
6230	Miscellaneous Expense	Miscellaneous expenses not categorized elsewhere	Profit & Loss
6070	Office Supplies	Office supplies, including paper and printer toner	Profit & Loss
5200	<i>Payroll Expenses</i>		
5202	Salaries & Wages	Salaries and wages for staff and work-study students	Profit & Loss
5203	Less Workstudy Reimbursement	Federal reimbursement for 60% of work-study wages	Profit & Loss
5302	Benefits	Benefits for staff and work-study students - includes payroll taxes	Profit & Loss
6270	<i>Phone Expenses</i>		
6275.1	Johnson County Office Phones	Phone costs for Iowa City office	Profit & Loss
6270.1	Cedar County Office Phone	Phone costs for Tipton phone number	Profit & Loss
6270.2	Iowa County Office Phone	Phone costs for Marengo phone number	Profit & Loss
6270.3	Washington Co. Office Phone	Phone costs for Washington phone number	Profit & Loss
6270.4	Pagers Expense	Pagers for staff and volunteers	Profit & Loss
6275.2	Cell Phones	Cell phones for staff and volunteers	Profit & Loss
6275.3	Long Distance Phone Charges	Long distance outgoing calls and toll-free incoming call usage	Profit & Loss
6275.4	Translation Services	Translation services for non-English speaking crisis callers	Profit & Loss
6275.5	Miscellaneous Phone Expense	Miscellaneous phone expenses not categorized above	Profit & Loss
6265	Photocopier Maint. Agreement	Maintenance agreement on photocopier @ \$.01/page	Profit & Loss
6250	Postage	Postage and shipping expenses	Profit & Loss

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Acct. #	Account Name	Description of Account	Reported On
6210	Printing Expenses	Expenses for printing done outside of RVAP office	Profit & Loss
6231	Program Expense	Expenses for programming costs, including Sexual Assault Awareness Month events	Profit & Loss
6235	<i>Publicity Expense</i>		
6235.1	<i>Newspaper Publicity</i>		
6235.11	Johnson County Newspaper	Advertising in Daily Iowan, etc.	Profit & Loss
6235.12	Cedar County Newspaper	Advertising in Tipton newspaper	Profit & Loss
6235.13	Iowa County Newspaper	Advertising in Marengo newspaper	Profit & Loss
6235.14	Washington County Newspaper	Advertising in Washington newspaper	Profit & Loss
6235.2	<i>Phone Book Publicity</i>		
6235.21	Johnson County Phone Books	Advertising in Qwest and Yellow Book	Profit & Loss
6235.23	Iowa County Phone Book	Advertising in Hanson Phone Directory	Profit & Loss
6235.24	Washington Co. Phone Book	Advertising in Hanson Phone Directory	Profit & Loss
6235.3	Miscellaneous Publicity	Miscellaneous publicity not reported above	Profit & Loss
6240	Repairs & Maintenance	Building repairs and maintenance not covered by UI	Profit & Loss
6432	<i>Rent</i>		
6432.4	UI Storage Unit Rent	Monthly rental fee for storage space	Profit & Loss
6432.5	Rent - Other	Miscellaneous space rentals for meetings and events	Profit & Loss
6220	Staff Development	Conference and training fees	Profit & Loss
6222	Subscriptions/Publications/Dues	Subscriptions/publications to journals, newspapers; dues to IowaCASA, etc.	Profit & Loss
6020	<i>Travel Expenses</i>		
6025	Travel - In State	Staff mileage, meals, hotels for in state travel	Profit & Loss
6026	Travel - Out of State	Staff airfare, meals, hotels for out of state travel	Profit & Loss
6235.6	Volunteer Appreciation	Volunteer training materials, volunteer meeting supplies & snacks	Profit & Loss
6500	Water Expense	Bottled water for office usage	Profit & Loss
6600	Website Development Expenses	Monthly website hosting fees	Profit & Loss
<b>Other Income</b>			
7100	<i>Interest Income</i>		
7200	<i>UI Foundation Accts.</i>		
7201	Interest & Dividend Earnings	Interest & dividends earned at UI Foundation	Profit & Loss
7202	Unrealized Gain / (Loss)	Unrealized gain & loss on investments held at UI Foundation	Profit & Loss
7203	Realized Gain/(Loss)	Realized gain & loss on investments sold at UI Foundation	Profit & Loss
7204	Foundation Expenses and Adjustments	Expenses related to accounts held at UI Foundation	Profit & Loss
<b>Other Expenses</b>			
8100	Interest Expense	Interest on photocopier loan through UI Business Office	Profit & Loss