



List of Possible Income and Expense Categories
Group Child Care and School-Age Care
(This list is not exhaustive)

INCOME

Child Care Fees

- Infant/Toddler Fees
- Preschool Fees
- Grade School Fees
- State Assisted Fees
- Staff Child Fees
- Registration Fees
- Other Fees

CACFP Food Program

Fund Raising Income

Grants and Donations

Sales Revenues

- Gain on Asset Sale

Interest Income

Other Income

EXPENSES

VARIABLE EXPENSES

Direct Salaries

- Infant/Toddler Salaries
- Preschool Salaries
- Grade School Salaries
- Van Driver Salaries
- Other Direct Salaries

Payroll Taxes

- Employers FICA
- Worker's Compensation
- State Unemployment
- Fed Unemployment
- Other Payroll Taxes

Fringe Benefits

- Group Insurance
- Employee Welfare & Morale
- Other Fringe Benefits

Training Costs

- Training Salaries
- Travel
- Tuition
- Conference & Workshop Fees
- Training Materials
- Other Training Costs

Employment Expenses

- Employment Ads
- Background Verification
- Health Exam
- Driving Record Verification
- Other Employment Expenses

Travel Expenses

- Mileage
- Lodging
- Meals
- Other Travel Expenses

Program Equipment and Supplies

- Program Equipment
- Supplies
- Equipment Repairs
- Equipment Depreciation
- Other Equip and Supplies

Fund Raising Purchases

Field Trip Expenses

- Transportation Fees
- Entry Fees
- Supplies
- Other field trip expenses

Food & Food Related Costs

Food
Supplies
Cooks Salaries
Kitchen Equip Depreciation
Equipment Repair
Other Food Costs

Bad Debt Expenses

Bad Debt
Refunds
Collection Fees
Other Bad Debt Expenses

FIXED EXPENSES**Occupancy Costs**

Rent
Mortgage Interest
Building Depreciation
Leasehold Improvements
Property Taxes
Construction Design &
Management
Other Occupancy Costs

Utilities

Electricity
Gas
Heat
Water/Sewer
Trash Removal
Other Utilities

Maintenance Costs

Salaries
Contracted Services
Supplies
Travel
Other Maintenance Costs

Cleaning Costs

Cleaning Salary
Janitorial Service
Cleaning Supplies
Other Cleaning Costs

Administrative Salaries

Bookkeeping
Secretarial
Receptionist
Other Administrative Salaries

Vehicle Costs

Vehicle Depreciation
Insurance
Fuel
Maintenance
Rent/Lease
Other Vehicle Costs

Advertising

Publicity Services
Promotional Material
Yellow Pages
Direct Mail
Display Ads
Other Publicity Costs

Professional Fees

Accounting Fees
Legal Fees
Consulting Fees
Other Professional Fees

Office Expenses

Office Supplies
Postage
Office Equipment
Equipment Maintenance
Other Office Expenses

Telephone Costs

Local Service
Long Distance
Telephone Equipment
Other Telephone Costs

Liability Insurance

General Liability
Building
Personal Property
Other Liability Insurance

Fees

Licensing Fees
Membership Fees
Other Fees

Interest Expense**Miscellaneous Expenses****Income Taxes**

Federal Income Tax
State Income Tax