



## **List of Possible Income and Expense Categories** **Family Child Care** *(This list is not exhaustive)*

### **INCOME**

Parent Fees  
Activity Fees  
County Social Services Income  
Food Program Reimbursements  
Grant Income  
Other Income

### **EXPENSES**

Business Expenses  
Food Expense  
Payroll Expenses  
Officer/Provider Salary/Wages  
Employee Salaries/Wages  
Payroll Tax Expenses  
Employee Benefit Programs  
Activity Expenses  
Advertising  
Amortized Start-Up Fees  
Depreciation Expense  
Education  
Insurance Expense  
Interest Expense  
Licenses and Fees  
Meals & Entertainment  
Office Expenses  
Professional Services  
Accounting Services  
Legal Services  
Professional Services-Other  
Rent  
Repairs & Maintenance (Personal Property)  
Subcontractor Fees  
Supplies  
Child Supplies  
Cleaning Supplies

Yard Supplies  
Taxes (non real estate)  
Telephone (Separate Business)  
Travel  
Vehicle Expenses  
Vehicle Fuel  
Vehicle Mileage Expense  
Vehicle Repairs & Maintenance  
Vehicle Expenses - Other

**Shared Expenses** (Business Use of Your Home)

House Depreciation  
House Repairs & Maintenance  
Insurance (Home)  
Interest (Mortgage)  
Rent  
Taxes (Real Estate)  
Utilities (Home)  
Casualty Losses