|  |
| --- |
| Possible Income and Expense Categories—Group Centers |
| * Income
 |
| * + Child care fees
 |
| * + - Registration fees
 |
| * + - Supply fees
 |
| * + - Infant-toddler
 |
| * + - Preschool
 |
| * + - State Assistance
 |
| * + - Staff Child Fees
 |
| * + CACFP Food Program
 |
| * + Fund Raising
 |
| * + Grants
 |
| * + - Donations
 |
| * + Sales Revenue
 |
| * + - Sale of Materials
 |
| * + - Sale of Furniture
 |
| * + Other Income
 |
| * + Field Trip monies collected
 |
| * Fixed Expenses
 |
| * + Administrative Salaries
 |
| * + Vehicle costs
 |
| * + - Lease/Rent
 |
| * + - Maintenance
 |
| * + - Fuel
 |
| * + - Insurance
 |
| * + - Depreciation
 |
| * + Advertising/Marketing
 |
| * + - Advertising
 |
| * + - Promotional Materials
 |
| * + - Yellow Pages
 |
| * + - Website Costs
 |
| * + Professional Fees
 |
| * + - Accountant/CPA
 |
| * + - Lawyer/Legal Counsel
 |
| * + - Consultant
 |
| * + Office Expenses
 |
| * + - Supplies
 |
| * + - Telephone service
 |
| * + - Equipment Maintenance
 |
| * + - Office Equipment
 |
| * + - Postage
 |
| * + Liability Insurance
 |
| * + Fees
 |
| * + - Memberships
 |
| * + - Licensing
 |
| * + Income Taxes
 |
| * + - Federal Income Tax
 |
| * + - State Income Tax
 |
| * + Occupancy Costs
 |
| * + - Building Depreciation
 |
| * + - Rent
 |
| * + - Property Taxes
 |
| * + Utilities
 |
| * + - Trash Removal
 |
| * + - Electricity
 |
| * + - Gas
 |
| * + - Water/Sewer
 |
| * + Maintenance Costs
 |
| * + - Janitorial Services
 |
| * + - Supplies
 |
| * + - Contracted Services
 |
| * Variable Expenses
 |
| * + Direct Salaries
 |
| * + - Van Driver
 |
| * + - Cook
 |
| * + - Infant/Toddler Salaries
 |
| * + - Preschool Salaries
 |
| * + Payroll Taxes
 |
| * + - Fed. Unemployment
 |
| * + - FICA
 |
| * + - Workers’ Compensation
 |
| * + - State Unemployment
 |
| * + Fringe Benefits
 |
| * + - Sick Pay
 |
| * + - Vacation Pay
 |
| * + - Group Insurance
 |
| * + Training Costs
 |
| * + - Training Salaries
 |
| * + - Travel Expenses
 |
| * + - Tuition
 |
| * + - Conference/Workshop Fees
 |
| * + - Training Materials
 |
| * + Employment Expenses
 |
| * + - Driving Record Verification
 |
| * + - Health Exam
 |
| * + - Background Verification
 |
| * + - Employment Ads
 |
| * + Program Equipment and Supplies
 |
| * + - Classroom Furniture
 |
| * + - Consumable Supplies (crayons, etc)
 |
| * + - Equipment Repairs
 |
| * + - Non-Consumable Supplies (blocks, etc)
 |
| * + Field Trip Expenses
 |
| * + - Transportation Frees
 |
| * + - Entry Fee
 |
| * + Food & Food Related Costs
 |
| * + - Food
 |
| * + - Supplies
 |
| * + - Kitchen Equipment
 |
| * + Bad Debt Expenses
 |
| * + - Collection Fees
 |
| * + - Refunds
 |
| * + - Bad Debt
 |