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| 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 |