

Appendix A

Sample Chart of Accounts – Family Child Care Home

Income Accounts

- Parent Tuition and Copayments
- Child Care Subsidy
- Food Program Income (CACFP)
- Activity Revenue (Field Trips)

Expense Accounts

- Advertising/Marketing
- Auto, if Applicable
 - Fuel
 - Repairs
 - Mileage
- Bank Charges
- Contractual (Consultant, Bookkeeper, Lawn Service, etc.)
- Dues and Subscriptions
- Educational Supplies
 - Toys, Books, Games, etc.
- Food and Formula Expense
 - Breakfast or Morning Snack, Lunch, Afternoon Snack, and Dinner, if Applicable
- Furniture and Equipment (Items Purchased Over \$100 and Lasting Longer than One Year)
- Insurance
 - Liability
 - Homeowners
- Office Expenses
 - Postage
 - Printing
- Percentage of Mortgage or Rent Payments
- Repairs and Maintenance
 - Home and Equipment Repairs
 - Garbage Collection
- Taxes – Percentage of Property Taxes
- Utilities
 - Gas
 - Electric
 - Water
 - Telephone/Internet
 - Cell Phone
- Wages and Benefits