

## FCC Chart of Accounts Template

|  |                                |
|--|--------------------------------|
| <b>Income</b>                            |                                |
| Contributions and Grants                 |                                |
| Tuition (inc. subsidy parent co-payment) |                                |
| Fees                                     |                                |
| Public Funding                           |                                |
| Food Program Income                      |                                |
| Head Start                               |                                |
| Early Head Start                         |                                |
| Public PreK                              |                                |
| Subsidy reimbursement                    |                                |
| Fundraising                              |                                |
| <b>TOTAL INCOME</b>                      |                                |
|  |                                |
| <b>Expenses (Per IRS Schedule C)</b>     |                                |
| <b>COST OF GOOD SOLD</b>                 |                                |
| Food                                     | Food/Food services             |
| Educational Supplies                     | Learning supplies              |
|  | Learning equipment             |
|  |                                |
| <b>TOTAL COST OF GOODS SOLD</b>          |                                |
|  |                                |
| <b>OTHER EXPENSES</b>                    |                                |
| Advertising                              |                                |
| Car and Truck Expenses                   |                                |
| Contract Labor                           | Owner salary                   |
|  | Payroll taxes/benefits         |
|  | Substitute salaries            |
|  | Other contracted services      |
|  |                                |
| Business Liability Insurance             |                                |
| Interest Expense                         |                                |
|  |                                |
| Legal & Accounting Services              | Banking and payroll processing |
|  | Legal services                 |
|  | Financial services             |
|  |                                |
| Office Equipment/Supplies                |                                |
| Retirement Contributions                 |                                |
|  |                                |
| Equipment Lease & Maintenance            | Equipment rental               |

|                                   |  |
|-----------------------------------|--|
|                                   | Building maintenance                     |
|                                   | Property maintenance                     |
|                                   |  |
| Bad Debt                          |  |
| Dues & Memberships                |  |
| Professional Development          |  |
| Travel/Meals                      | Meals, entertainment, travel for owner   |
|                                   | Transportation                           |
|                                   |  |
| Depreciation                      |  |
| Taxes, Licenses & Permits         | Licensing, CCMS licensing, dues and fees |
|                                   |  |
| Other Business Expenses           | Advertising/marketing                    |
|                                   | Fundraising costs                        |
|                                   | Field trips                              |
|                                   |  |
| Rent/Mortgage*                    | Annual mortgage principal payment        |
|                                   | Annual rent                              |
|                                   | Annual mortgage interest payment         |
|                                   | Other occupancy costs                    |
|                                   |  |
| Property Tax*                     |  |
| Cleaning Supplies*                | Cleaning supplies                        |
|                                   | Trash collection                         |
| Maintenance & Repair*             | Facility improvements                    |
|                                   | Security                                 |
| Utilities*                        |  |
| Homeowner's Insurance*            |  |
| Phone*                            | Telephone and Internet                   |
|                                   |  |
|                                   |  |
| <b>*Use Time-Space Percentage</b> |  |
|                                   |  |