

Chart of Accounts

The Chart of Accounts is a listing of all accounts in the general ledger. Each account has a reference number.

Account Numbers

1000 to 1999	asset accounts
2000 to 2999	liability accounts
3000 to 3999	equity accounts
4000 to 4999	revenue accounts
5000 to 5999	cost of goods sold
6000 to 6999	expense accounts

Separate each account by several numbers so that accounts may be added easily.
Please note that account numbers may be assigned by your accounting software.

		Account Number		
		Sub-group	Group	Header
ASSETS:				
Current Assets				1000
Cash			1010	
	<i>Petty Cash</i>	1020		
	<i>Chequing Account</i>	1030		
	<i>Savings Account</i>	1040		
Total Cash			1050	
Investments			1060	
Accounts Receivable			1070	
	<i>Accounts Receivable</i>	1080		
	<i>Accounts Receivable - Subsidy</i>	1090		
Total Accounts Receivable			1100	
Prepaid Expenses			1110	
Employee Advances			1120	
Total Current Assets				1200
Fixed Assets				1500
Furniture and Fixtures			1510	
	<i>Administration</i>	1520		
	<i>Child Care</i>	1530		
Total Furniture and Fixtures			1540	
Equipment			1550	
	<i>Administration</i>	1560		
	<i>Child care</i>	1570		
	<i>Kitchen</i>	1580		
Total Equipment			1590	
Land			1600	
Building			1610	
Vehicle			1620	
Building Improvements			1630	
Leasehold Improvements			1640	
Computers			1650	
Accumulated Depreciation, Furniture & Fixtures			1660	
Accumulated Depreciation, Equipment			1670	
Accumulated Depreciation, Building			1680	
Accumulated Depreciation, Building Improvements			1690	
Accumulated Depreciation, Vehicles			1700	
Accumulated Depreciation, Computers			1710	
Total Fixed Assets				1720
TOTAL ASSETS				

Account Number		
Sub-group	Group	Header

LIABILITIES

Current Liabilities			2000
Accounts Payable		2010	
Wage Accounts Payable		2020	
<i>Wages Payable</i>	2030		
<i>Vacation Payable</i>	2040		
<i>Bonuses Payable</i>	2050		
<i>Employee Benefits Payable</i>	2060		
Total Wage Accounts Payable		2070	
Source Deductions Payable		2080	
<i>CPP Payable</i>	2090		
<i>EI Payable</i>	2100		
<i>Income Taxes Payable</i>	2110		
Total Source Deductions Payable		2120	
WCB Payable		2130	
Corporate Taxes Payable		2140	
Credit Card Payable		2150	
Other Current Liabilities		2160	
GST		2170	
GST Collected		2180	
GST Paid		2190	
GST Payments/Refunds		2200	
Total GST		2210	
Total Current Liabilities			2220

Long-Term Liabilities			2500
Bank Loans Payable		2510	
Leases Payable		2520	
Finance Contracts Payable		2530	
Mortgage Payable		2540	
Shareholder's Loans		2550	
Other Long-Term Liabilities		2560	
Total Long-Term Liabilities			2570

TOTAL LIABILITIES

EQUITY

Share Capital			3300
Common Shares		3310	
Preferred Shares		3320	
Total Share Capital			3400
Retained Earnings			3500
Retained Earnings		3560	
Current Earnings		3600	
Total Retained Earnings			3690

TOTAL EQUITY

Account Number		
Sub-group	Group	Header

REVENUE

Program Fees			4000
Infant/Toddler		4010	
<i>Fees</i>	4020		
<i>Subsidies</i>	4030		
Total Infant/Toddler		4040	
Preschool		4050	
<i>Fees</i>	4060		
<i>Subsidies</i>	4070		
Total Preschool		4080	
Out of School Care		4090	
<i>Fees</i>	4100		
<i>Subsidies</i>	4110		
Total Out of School Care		4120	
Kindergarten		4130	
Family Day Home		4140	
<i>Agency Fee</i>	4150		
<i>Parent Fees</i>	4160		
Total Family Day Home		4170	
Total Program Fees			4180
Grants			4200
Making Spaces Grant		4210	
Community Facility Enhancement		4220	
Technical Assistance Grant		4230	
Quality Funding Grant		4240	
Benefit Contribution Grant		4250	
Professional Development Grant		4260	
Child Care Staff Attraction Incentive Allowance		4270	
Total Grants			4280
Wage Subsidy			4300
Wage Subsidy		4310	
Total Wage Subsidy			4320
Other Income			4400
Other Income		4410	
Interest		4420	
Total Other Income			4430

TOTAL REVENUE

Account Number		
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EXPENSES

Wages and Benefits		6000
Staff Wages	6010	
Executive Director	6020	
Program Director	6030	
Benefits	6040	
CPP	6050	
EI	6060	
Total Wages and Benefits		6070
Direct Service Expenses		6100
Resource/Educational Materials	6110	
Toys	6120	
Craft Materials	6130	
Food	6140	
Kitchen Supplies	6150	
Other Supplies	6160	
Total Direct Service Expenses		6170
Day Home Provider Fees		6200
Day Home Provider Fees	6210	
Total Day Home Provider Fees		6220
Facilities Expenses		6500
Janitorial Expense	6510	
Utilities	6520	
Property Tax	6530	
Rent	6540	
Repairs and Maintenance	6550	
Total Facilities Expenses		6560

Account Number		
Sub-group	Group	Header

General and Administrative Expenses

6600

Advertising and Promotion / Website		6610	
Telephone / Internet / Fax Expense		6620	
Cell Phone		6630	
Meals & Entertainment		6640	
Bank Charges		6650	
Interest on Long-Term Debt		6660	
Business Licenses & Permits		6670	
Dues & Subscriptions		6680	
Equipment Leases		6690	
Insurance Expense - General Liability		6700	
Insurance Expense - Director's Liability		6710	
Professional Development		6720	
Professional Fees		6730	
	<i>Accounting</i>	6740	
	<i>Consulting</i>	6750	
	<i>Legal</i>	6760	
Total Professional Fees		6770	
Automotive Expenses			6780
	<i>Fuel</i>	6790	
	<i>Repairs and Maintenance</i>	6800	
	<i>Insurance and Registration</i>	6810	
	<i>Reimbursements</i>	6820	
Total Automotive Expenses			6830
Travel/transportation Expense			6840
Computer Repairs & Maintenance			6850
Photocopying			6860
	<i>Photocopier Charges</i>	6870	
	<i>Photocopier Supplies</i>	6880	
Total Photocopying			6890
Office Supplies			6900
Postage and Courier			6910
Bad Debt Expense			6920
Collections Expense			6930
Depreciation Expense			6940
Miscellaneous Expense			6950

Total General and Administrative Expenses

6960

TOTAL EXPENSES