

Budget Category	Type	Examples
		<p>*Legacy Budgets that may appear in your inception to date reports</p> <p>**New budget category or changes made effective July 2023</p> <p>***Only applicable to programs with local NCF accounts</p>
REVENUE	Income	
DONATION	Income	
4010 AMP*	Income	*Legacy Budget - Electronic Donations (CC and ACH included as a monthly sum on your report)
4020 Other*	Income	*Legacy Budget - Check Donations as well as Other Donations (e.g., cash donations or donations directly deposited from a third party)
4011 CC One Time**	Income	One time CC donations (**effective July 2023)
4012 CC Recurring**	Income	Recurring CC donations (**effective July 2023)
4013 ACH One Time**	Income	One time ACH donations (**effective July 2023)
4014 ACH Recurring**	Income	Recurring ACH donations (**effective July 2023)
4015 Check One Time**	Income	One time check donations (**effective July 2023)
4016 Check Recurring**	Income	Recurring check donations (**effective July 2023)
4017 Other One Time**	Income	Other one-time donations (e.g., cash donations or donations directly deposited from a third party) (**effective July 2023)
4018 Other Recurring**	Income	Other recurring donations (e.g., as cash donations or donations directly deposited from a third party) (**effective July 2023)
OTHER INCOME	Other Income	
4050 Fund Transfer Received	Other Income	Receipt of income from another LW fund (e.g., another program or the Support Center owes you money for something)
4060 NCF Direct Donations***	Other Income	***Only applicable to programs that have a local NCF account - used when donations go directly through NCF accounts
4080 In-Kind Contributions	Other Income	Donation of goods or services (e.g., donated labor for building maintenance, donated classroom furniture or supplies)
4420 Merchandise Sales Inc	Other Income	Income from product sales (e.g., t-shirts and other LW swag)
4421 Special Event Sales Inc	Other Income	Income from special events (e.g., a pancake breakfast or special event that you charge admission for)
4450 Rental Income**	Other Income	Income from facility or vehicle rental to other groups
4490 Interest Income**	Other Income	Interest Income - allocated quarterly based on program fund balance and money market rates (**effective July 2023)
EXPENSES	Expenses	
TRAVEL AND TRANSPORTATION	Expenses	
5010 Airfare	Expenses	Only used if your program needs to fly to get to a LW event (e.g., your program is in a state far enough away that you need to fly to the annual Summit in OH)
5020 Gasoline	Expenses	Fueling a LW-owned vehicle (NOTE: for reimbursement for a personal vehicle, use Mileage Reimbursement)
5030 Hotel/Lodging	Expenses	Paying for lodging for an overnight stay (e.g., staying in a hotel when traveling for Director Bootcamp or the LifeWise Summit)
5040 Other Travel**	Expenses	Other travel expenses (e.g., baggage fees, tips, etc.) (**effective July 2023, no longer used for mileage reimbursement, parking, etc. See new expense categories)
5050 Rental Car/Vehicle	Expenses	Expense for renting a vehicle from another Program; Paying for a rental car when traveling out of state and it's necessary to fly
5051 Taxi/Shuttle**	Expenses	Short transportation costs (e.g., Taxi, Uber, Lyft, etc.) (**effective July 2023)
5052 Parking/Valet**	Expenses	Parking Fees for work/business-related event or travel (parking garage, etc.) (**effective July 2023)
5053 Mileage Reimbursement**	Expenses	Mileage reimbursement for work-related travel on your personal vehicle (NOTE: beyond your typical commute) (**effective July 2023)
5060 Travel Food	Expenses	Meals related to traveling for work/business (e.g., coffee at the airport, lunch while on the road, etc.)
5080 Vehicle Insurance	Expenses	Insurance costs for LW-owned vehicle
5090 Vehicle Maintenance	Expenses	Maintenance for LW-owned vehicles (e.g., oil change, repairs, etc.) (NOTE: This does not include initial road-readiness expenses for new vehicles - use 1840 for these)
5110 Vehicle Taxes/Licenses	Expenses	E.g., Vehicle registration, annual inspection, etc.
PROGRAMMING	Expenses	
5212 Staff Apparel**	Expenses	Purchase of LW apparel for staff and/or volunteers
5220 Facility Rental	Expenses	Paying for the use of a facility either for regular operations or for an event
5260 Equipment Repair and Maintenance	Expenses	Repair and maintenance of equipment (e.g., printers, copiers, projectors, etc.)
OPERATIONS	Expenses	
5410 Dues, Fees & Subscriptions	Expenses	Dues & subscriptions, (e.g., Annual fees for PO, Box, local club memberships, etc.)
5420 Events Food	Expenses	Promotional meals for large group events, (e.g., Catering for a Banquet, 101, etc.)
5430 Gifts & Appreciation	Expenses	Miscellaneous gifts (e.g., teacher appreciation gifts, bereavement gifts, other gifts for appreciation or celebration)
5440 Meals & Entertainment	Expenses	Meals or entertainment for small group events (e.g., New hire lunch, working/business lunch, coffee or breakfast with a potential donor)
5445 Office Snacks**	Expenses	Refreshments/snacks for the office or classroom
5460 Printing/Copying	Expenses	Expenses for general printing and copying (e.g., student worksheets, teacher resources, enrollment forms, etc.)
5480 Special Events Expense	Expenses	Expenses related to a special event (e.g., your local banquet) (NOTE: this does not include food or facility rental, as we have separate categories for these)
RESOURCE	Expenses	
5610 Classroom Supplies**	Expenses	Classroom Supplies (e.g., supplies for student/teacher use, student rewards, etc.) **As of July 2023, this no longer includes curriculum; use 5611 for curriculum expenses
5611 Curriculum**	Expenses	All curriculum-related expenses (**effective July 2023)
5620 Follow-Up Resources/Services	Expenses	E.g., Thank-you notes and stationery
5630 Merchandise Exp	Expenses	Purchase cost of merchandise to sell (e.g., t-shirts and other LW Swag)
5660 Sales Tax	Expenses	Taxes paid
PERSONNEL	Expenses	
5820 Staff Compensation	Expenses	Payroll Expenses (e.g., regular employee pay)
5840 Bonus	Expenses	Payroll Expenses (e.g., Christmas or appreciation bonus)
5850 Payroll Tax	Expenses	Payroll Expenses (e.g., payroll taxes)
5860 SUTA & WC	Expenses	Payroll Expenses (e.g., unemployment and worker's comp. expenses)
5870 Health Benefits	Expenses	Payroll Expenses (Only applicable to full-time, salaried staff)
5880 Retirement Benefits	Expenses	Payroll Expenses (all employees are eligible for a 5% employer match if they choose to contribute to a 403b through our provider)
5890 Other Benefits	Expenses	Payroll Expenses (Only applicable to full-time, salaried staff)
5900 Other Payroll Costs	Expenses	Payroll Expenses (e.g., special payroll or amendment costs)
5910 Contract Labor/Stipends	Expenses	Payroll Expenses (e.g., payment for a 1099 contractor working for your program)
5920 Prof Development Team Building	Expenses	Professional Development Training or Team Building Event Cost (e.g., CPR certification for staff)
MARKETING	Expenses	
6020 Email Marketing	Expenses	Advertising/Promotional expenses via email
6030 Other Marketing	Expenses	Other Advertising/Promotional expenses (e.g., radio advertising, video production for marketing purposes, etc.)
6050 School Mailings	Expenses	Advertising/Promotional via U.S. Mail
6070 Support Materials	Expenses	E.g., brochures, flyers, giving level documents and other expenses for support-raising materials
FINANCE	Expenses	
6210 Bank Fees Service Chgs	Expenses	Bank fees
6220 Donation Processing Fees**	Expenses	Effective July 2023 Donation Processing Fees are a flat 4% of all donations
6230 Interest Finance Chg	Expenses	Finance costs (e.g., financing a vehicle through the Support Center)
6240 Internal Software/Systems	Expenses	Software or system costs (e.g., Mailchimp, Jotform, etc.)
6250 Internet	Expenses	Cost of Internet service
6260 Liability Insurance	Expenses	NOTE: General liability insurance is covered by per-student fees: use this if additional insurance is needed
6270 Office Equipment	Expenses	Large equipment (e.g., printers, copiers, computers, iPads, etc)
6280 Office Supplies	Expenses	General nonclassroom-related office supplies (e.g., supplies needed for Program Director or Leadership Board Member used outside of the classroom)
6290 Other Ministry Support/ External Grants Issued	Expenses	Charitable contributions and transfer requests to send funds from a program fund to a local 501c3 character academy for building expenses
6310 Postage & Shipping	Expenses	Postage and shipping expenses
6320 Professional Fees	Expenses	Consulting fees
6330 Telephone	Expenses	Phone charges
6340 NCF Fees**	Expenses	***Only applicable to programs that have a local NCF account - 2.5% of all donations paid to your local NCF account
FACILITY	Expenses	
6420 Building Maintenance	Expenses	Building maintenance (e.g., repairs and minor building improvements)
6450 Furniture/Furnishings/Fixtures	Expenses	E.g., furniture and fixtures
6460 Janitorial Services	Expenses	Cleaning services
6470 Janitorial Supplies/Tools	Expenses	Supplies & materials for cleaning
6480 Maintenance Tools/Supplies	Expenses	Tools and supplies for maintenance
6520 Storage Facility	Expenses	Storage facility expense
6530 Utilities	Expenses	Facility utility expense
OTHER INCOME	Other Income	
8006 Vehicle Rental Income Rcvd	Other Income	Income from renting a vehicle to another Program
8060 Investment Income	Other Income	NCF Account Gains / (Losses)
OTHER EXPENSES	Expenses	
8110 Internal Admin Fee Paid	Other Expense	Other fees assessed per any local agreements
8115 Launch Fee Paid	Other Expense	Launch Fees (e.g., \$500 charged at Step 4, \$1,000 charged at Step 8 and \$1,500 charged at Step 10)
8116 Per Student Fee Paid	Other Expense	\$20/student/year fee, billed monthly based on forecasted attendance; updated in May by the Program Director for a final true-up
8161 NCF Investments Paid - National Fund*	Other Expense	*Legacy Budget - 2.5% fee of all donations that was previously charged; **effective July 2023, all donation fees included in 6220
8250 Fund Transfer Issued	Other Expense	Payment to another LW fund (e.g., your program owes another program or the Support Center money for something)
ASSETS AND LIABILITIES		
ASSETS		
1601 NCF Investments - Program Fund	Fund Balance Adjustment	Adjusting for funds not available as Operating dollars but exist in a named NCF account for the program
1840 Vehicles	Fund Balance Adjustment	For the purposes of adjusting the available fund balance by the value of the purchased vehicle and initial road-readiness cost (such as painting and branding)
LIABILITIES		
2100 Accounts Payable	Fund Balance Adjustment	Unpaid AP associated with the timing of monthly close and open balances - this amount will float month to month
2600 Vehicle Payables	Fund Balance Adjustment	Total Financed Vehicle Charges - Monthly will show payment debit - Inception to Date will show Remaining Balance

