


## ALL CATEGORIES TO MATCH BUDGET WORKSHEET

These are the categories for use in Quicken. It is important that at least the main categories (which have either a number or a capital letter in front of them) be the same for all counties for budgeting and yearend reporting purposes. The sub-categories that individual counties use for accounting purposes are up to the individual counties. Please make appropriate edits to your County's Quicken files.

**WARNING:** When editing categories and subcategories at times 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> level sub-categories may unattach themselves from their original category and attach themselves to the sub-category on the same level and immediately above it. Any time you edit categories that have sub-categories you must go back and check all the sub-categories – **starting at the bottom and working your way up** – to make sure they are attached to the correct category.

### Category & Transfer List

The list below is found in Quicken by clicking on the Cat List icon  or select *Lists* from the menu bar, then select *Category/Transfer* to get to the list. The Category & Transfer List in our Quicken files would be called the “Chart of Accounts” in accounting circles.

### INCOME CATEGORIES

Category	Type	Description
<b>0 Carry Bal</b>	<b>Inc</b>	<b>0 Carry Forward Balance</b>
General	Sub	General Carry Forward Balance
Grant 1	Sub	Grant #1 Carry Forward
Grant 2	Sub	Grant #1 Carry Forward
Donor 1 Restricted	Sub	Donor #1 Restricted Carry Forward
Donor 2 Restricted	Sub	Donor #2 restricted Carry Forward
Tort	Sub	Tort Liability Carry Forward Balance
Unemployment	Sub	Unemployment Carry Forward Balance
<b>1 Prop Tax</b>	<b>Inc</b>	<b>1 Property tax</b>
A General	Sub	A General
Agland Credit	Sub	Ag Land Credit
Disabled Veteran's Homestead	Sub	Disabled Veteran's Homestead Credits
Elderly & Disabled Credit	Sub	Elderly & Disabled Credit
Family Farm	Sub	Family Farm Credit
Homestead	Sub	Homestead Credit
<b>2 Other Taxes</b>	<b>Inc</b>	<b>2 Other Tax &amp; Replacement</b>
Chapter 405A	Sub	Chapter 405A Property Tax Replacement
Delinquent	Sub	Delinquent Taxes
Grain Handled	Sub	Grain Handled Taxes
Indust Equip	Sub	Industrial Mach & Equip Replacement
Military/Mobile Home Replacement	Sub	Military Service/Mobile Home Replacement
Mobile Home	Sub	Mobile Home Taxes
Mobile Home Elderly	Sub	Mobile Home Elderly Replacement/Credit
Utility	Sub	Utility Tax Replacement Excise Taxes
Excise	Sub	Excise Tax
Special	Sub	Special Replacement Property Tax
<b>3 Int</b>	<b>Inc</b>	<b>3 Interest</b>
<b>4 Fee Prog Inc</b>	<b>Inc</b>	<b>4 Fee Programs Income</b>
4H	Sub	4H Activities

1 From Trust	Sub	1. From Old Trust Fund
General	Sub	General 4H Income
Program	Sub	Program Name
Program	Sub	Program Name
Program	Sub	Program Name
Program	Sub	Program Name
Program	Sub	Program Name
Program	Sub	Program Name
Program	Sub	Program Name
State Fair	Sub	State Fair Communications
Entries	Sub	Commun., Clothing & Exhibit Entries
Premiums	Sub	Communications Premiums
Transportation	Sub	Exhibit Transportation
Ag	Sub	Ag Programs & Services
Program	Sub	Program Name
Program	Sub	Program Name
Program	Sub	Program Name
Program	Sub	Program Name
MG	Sub	Master Gardeners
PAT	Sub	PAT Workshops & CIC
1 From Trust	Sub	From Old Trust Fund
Income	Sub	PAT Registrations & Reimbursement
Soil Test	Sub	Soil Tests Cost & Postage
1 From Trust	Sub	From Old Trust Fund
Income	Sub	Soil Test Income
Communities	Sub	Communities Programs
Fam.	Sub	Families Programs
CCTW	Sub	Child Care that Works
Program	Sub	Program Name
Program	Sub	Program Name
Program	Sub	Program Name
Program	Sub	Program Name
Program	Sub	Program Name
Program	Sub	Program Name
Program	Sub	Program Name
Youth	Sub	Youth Activities (non 4H)
Program	Sub	Program Name
Program	Sub	Program Name
Program	Sub	Program Name
<b>5 Resale Inc</b>	<b>Inc</b>	<b>5 Resale Income</b>
4H Resale	Sub	4H Resale Materials
Cookbook	Sub	4-H Cookbooks
General	Sub	4H General Resale
State T-Shirts	Sub	State 4-H T-Shirts
Resale-Pubs	Sub	Resale-Publications
<b>6 Grants</b>	<b>Inc</b>	<b>6 Grants &amp; Contracts</b>
Contract	Sub	Contract Name
Contract	Sub	Contract Name
Grant	Sub	Grant Name

Grant	Sub	Grant Name
<b>7 Other</b>	<b>Inc</b>	<b>7 Other</b>
Fiscal Agent	Sub	Fiscal Agent Income
Postage	Sub	Postage Allocation from ISU
<b>8 Tort</b>	<b>Inc</b>	<b>8 Tort Liability Levy</b>
Prop Tax	Sub	Property tax
A General	Sub	A General
Agland Credit	Sub	Ag Land Credit
Disabled Vet Homestead	Sub	Disabled Veteran's Homestead Credits
Elderly & Disabled Credit	Sub	Elderly & Disabled Credit
Family Farm	Sub	Family Farm Credit
Homestead	Sub	Homestead Credit
Other Taxes	sub	Other Tax & Replacement
Delinquent	Sub	Delinquent Taxes
Grain Handled	Sub	Grain Handled Taxes
Indust Equip	Sub	Industrial Mach & Equip Replacement
Military/Mobile Home Repl	Sub	Military Service/Mobile Home Replacement
Mobile Home	Sub	Mobile Home Taxes
Mobile Home Elderly	Sub	Mobile Home Elderly Replacement/Credit
Utility	Sub	Utility Tax Replacement Excise Taxes
Excise	Sub	Excise Tax
Special	Sub	Special Replacement Property Tax
<b>9 Unemployment</b>	<b>Inc</b>	<b>9 Unemployment Compensation Levy</b>
Prop Tax	Sub	Property tax
A General	Sub	A General
Agland Credit	Sub	Ag Land Credit
Disabled Vet Homestead	Sub	Disabled Veteran's Homestead Credits
Elderly & Disabled Credit	Sub	Elderly & Disabled Credit
Family Farm	Sub	Family Farm Credit
Homestead	Sub	Homestead Credit
Other Taxes	Sub	Other Tax & Replacement
Delinquent	Sub	Delinquent Taxes
Grain Handled	Sub	Grain Handled Taxes
Indust Equip	Sub	Industrial Mach & Equip Replacement
Military/Mobile Home Repl	Sub	Military Service/Mobile Home Replacement
Mobile Home	Sub	Mobile Home Taxes
Mobile Home Elderly	Sub	Mobile Home Elderly Replacement/Credit
Utility	Sub	Utility Tax Replacement Excise Taxes
Excise	Sub	Excise Tax
Special	Sub	Special Replacement Property Tax

**EXPENSE CATEGORIES**

<b>Category</b>	<b>Type</b>	<b>Description</b>
<b>A Cost Share</b>	<b>Expns</b>	<b>A Cost Share</b>
<b>B Payroll</b>	<b>Expns</b>	<b>B Payroll for Office</b>
OA Employee	Sub	OA Employee Gross Wages
PA Employee	Sub	PA Employee Gross Wages
Janitor Employee	Sub	Janitor Employee Gross Wages ( <i>employee</i> )

Other Employee	Sub	Other Employee Gross Wages
<b>C Employer SS</b>	<b>Expns</b>	<b>C Employer's Share Social Security</b>
<b>D Employer Med</b>	<b>Expns</b>	<b>D Employer's Share Medicare</b>
<b>E Employer IPERS</b>	<b>Expns</b>	<b>E Employer's Share IPERS</b>
<b>F Employee Ben.</b>	<b>Expns</b>	<b>F Employee Benefits/Insurance</b>
<b>G Travel</b>	<b>Expns</b>	<b>G Travel Expenses</b>
1 Dir Trav	Sub	1 Travel County Director
Meals	Sub	Taxable Meals
Mileage	Sub	Travel Mileage/Lodging
Other	Sub	Miscellaneous Expenses
Regist.	Sub	Conference/Mtg Registrations
2 4H PA Trav	Sub	2 Program Asst Travel
Meals	Sub	Taxable Meals Expense
Mileage	Sub	Travel Mileage/Lodging
Other	Sub	Miscellaneous Expense
Regist.	Sub	Conference/Mtg Registrations
3 Other Travel	Sub	3 Other Staff Travel
Meals	Sub	Taxable Meals
Mileage	Sub	Travel Mileage/Lodging
Other	Sub	Miscellaneous Expenses
Regist.	Sub	Conference/Mtg Registrations
4 Council	Sub	4 Council Members
Mileage	Sub	Travel Mileage/Lodging
Regist.	Sub	Conference/Mtg Registrations
<b>H Facility</b>	<b>Expns</b>	<b>H Facility Costs</b>
1 Rent	Sub	1 Rent
2 Utilities	Sub	2 Utilities
3 Maint.	Sub	3 Maintenance
Janitorial	Sub	Janitorial Services ( <i>not an employee</i> )
Other	Sub	Other Maintenance
Supplies	Sub	Maintenance. Supplies
<b>I Communic</b>	<b>Expns</b>	<b>I Communications</b>
4H NEWS	Sub	4H Newsletter Expense
Other	Sub	Other-Communications
Phone	Sub	Phone Expense
Postage	Sub	Postage Stamps
<b>J Supplies</b>	<b>Expns</b>	<b>J Office Supplies</b>
<b>K Equip</b>	<b>Expns</b>	<b>K Equipment &amp; Repairs</b>
Computer	Sub	Computer Equipment
General	Sub	General Equipment
<b>L Insurance</b>	<b>Expns</b>	<b>L Insurance/legal notice/bond</b>
<b>M Interest</b>	<b>Expns</b>	<b>M Interest Expense</b>
<b>N Activity</b>	<b>Expns</b>	<b>N Project Activity</b>
4H Program	Sub	4H Program Expenses
Agriculture	Sub	Ag Expenses
Communities	Sub	Communities
Families	Sub	Families Expenses
General	Sub	General

<b>O Fee Prog Exp</b>	<b>Expns</b>	<b>O Fee Programs Expenses</b>
4H-Yth	Sub	4H-Youth Activities
General	Sub	General 4H Income
Program	Sub	Program Name
Program	Sub	Program Name
Program	Sub	Program Name
Program	Sub	Program Name
Program	Sub	Program Name
Program	Sub	Program Name
Program	Sub	Program Name
State Fair	Sub	State Fair Communications
Entries	Sub	Commun., Clothing & Exhibit Entries
Premiums	Sub	Communications Premiums
Transportation	Sub	Exhibit Transportation
Ag	Sub	Ag Programs & Services
Program	Sub	Program Name
Program	Sub	Program Name
Program	Sub	Program Name
Program	Sub	Program Name
MG	Sub	Master Gardeners
PAT	Sub	PAT Workshops & CIC
Soil Test	Sub	Soil Tests Cost
Communities	Sub	Communities Programs
Fam.	Sub	Families Programs
CCTW	Sub	Child Care that Works
Program	Sub	Program Name
Program	Sub	Program Name
Program	Sub	Program Name
Program	Sub	Program Name
Youth	Sub	Youth Activities (non 4H)
Program	Sub	Program Name
Program	Sub	Program Name
Program	Sub	Program Name
<b>P Resale Exp</b>	<b>Expns</b>	<b>P Resale Expense</b>
4H Resale	Sub	4H Resale Materials
Cookbook	Sub	4-H Cookbooks
General	Sub	4H General Resale
T-Shirts	Sub	4-H T-Shirts
Resale-Pubs	Sub	Resale-Publications
<b>Q Grants &amp; Contracts</b>	<b>Expns</b>	<b>Q Grants &amp; Contracts</b>
Contract	Sub	Contract Name
Contract	Sub	Contract Name
Grant	Sub	Grant Name
Employee Gross	Sub	Employee Gross Wages
Employer FICA	Sub	Employer FICA
Employer Med	Sub	Employer Medicare
Employer IPERS	Sub	Employer IPERS
Other Costs	Sub	Other Cost

Supplies	Sub	Supplies
Grant	Sub	Grant Name
<b>R Other</b>	<b>Expns</b>	<b>R Other Expenses</b>
Marketing	Sub	Organizational Marketing
Fiscal Agent	Sub	Fiscal Agent Expenses
<b>S Tort Liability</b>	<b>Expns</b>	<b>S Tort Liability Expenses</b>
<b>T Unemployment</b>	<b>Expns</b>	<b>T Unemployment Compensation Expenses</b>

**TRANSFERS**

[Checking]	Bank	Operating Checking
[CD]	Bank	CD in XYZ Bank
[Money Mkt.]	Bank	Money Market
[Savings]	Bank	Savings Account
[Cash Box]	Cash	Cash Box for Change
[Petty Cash]	Cash	Petty Cash Expenses
[Employer IPERS]	Oth L	IPERS Employers Deposit
[Employer Medicare]	Oth L	Medicare Employer Deposit
[Employer SS]	Oth L	Social Security Employer Deposit
[Payroll-Federal WH]	Oth L	Federal Withholding
[Payroll-IPERS WH]	Oth L	IPERS Withholding
[Payroll-Med WH]	Oth L	Medicare Withholding
[Payroll-SS WH]	Oth L	Social Security Withholding
[Payroll-State WH]	Oth L	State Withholding