

Expenditure Report Guidance

Reminders:

- All expenditures are for the purpose of meeting your grant deliverables in the scope of work, which tie to expansion of childcare. Purchases that don't align with these goals are not eligible for grant funds.
- Receipts must be uploaded in each category if you have an expense to claim for this reporting period.
 - Every receipt submitted should have a clear description of each item. If it is not clear on the receipt, add a note before submitting, and describe the items in the space on the form.
 - Some store receipts fade over time making them hard to read. Take a photo of the receipt when it is new so the copy you submit is clear to read.
- Whenever possible, limit items on the receipt you turn in to just grant funded items that are in the same budget category.
 - This may mean splitting your purchases so that your receipts are separate for different budget categories. For example: separate food purchases from cleaning supplies.
 - Please do not combine your grant purchases with your own personal or non-grant purchases on the same receipt.
 - If it is not possible to separate budget categories, use different colors to highlight each category (and use the Description box to explain). Tax and/or shipping can only be included in 1 (one) category.
- Use the Description box to provide any additional details that may not be immediately clear from your documentation or uploads.
- If submitting a bank statement as proof of payment, highlight the amount(s) for that charge.
- Not every grant will have all of the categories below included. Check your Grant Agreement Budget (EXHIBIT B) for categories in your budget, and details included in the budget notes (below the table).
- If you go over budget in a category, use the description box to explain that you used personal funds to cover the extra expense. As grantees use up the balance of their grant award, remaining expenses in each category will need to be covered by your personal funds.



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Budget Category	Examples of allowable expenses	Examples of allowable documentation	Other things to note
Owner Salary <i>FCCH only</i>		Payroll register, pay stubs, or bank statement showing draws from business account to owner	Bank statement: Highlight draws from business account to owner
Employee Wages & Benefits		FCCH: Payroll register or pay checks with payroll tax deductions that include payroll taxes, workers compensation, and any discretionary benefits (health, retirement). Center: Payroll registers and timecards that include payroll taxes, workers compensation, and any discretionary benefits (health, retirement).	
Staff Training		Invoices or receipts that describe classes completed or continuing education, with proof of payment (check or bank statement).	
Operating Reserves		Bank statement showing balance held in reserve	Bank statement: Highlight balance. Max of 5% of grant award
Advertising/Printing/ Recruitment	An activity to increase enrollment or recruit	Invoices or receipts that describe service	Bank statement: Highlight

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	staff	provided and date, with proof of payment (check or bank statement).	expenditures for this category.
Business Insurance (general liability, worker's comp, commercial auto)		Insurance bill and proof of payment (check or bank statement).	Bank statement: Highlight expenditures for this category.
Legal & Professional Fees		Invoices that describe service provided and date, with proof of payment (check or bank statement).	Bank statement: Highlight expenditures for this category.
Program Furniture	Durable, movable items, i.e., High chairs, cribs, play pens, rugs and mats, organizers, swing set, kids table, etc.	Receipts or invoices that describe purchased items and quantity (should show date of purchase).	Receipts or invoices should only have items from this category.
Program Equipment	Tangible item with a useful life of more than one year, i.e., Baby gates, portable AC unit, tricycles, child safety locks, etc.	Receipts or invoices that describe purchased items and quantity (should show date of purchase).	Receipts or invoices should only have items from this category.
Appliances	Washer, dryer, refrigerator, microwave, etc.	Receipts or invoices that describe purchased items and quantity (should show date of purchase).	Receipts or invoices should only have items from this category.
First Aid Supplies	Band aids, gauze, ice packs, antiseptic ointment, etc. Over the counter oral medication is not an allowable expense.	Receipts or invoices that describe purchased items and quantity (should show date of purchase).	Receipts or invoices should only have items from this category.

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Food for Childcare	Food items ONLY Non-food supplies (paper products, cleaning supplies, etc.) should go in Classroom Supplies.	Receipts or invoices that describe purchased items and quantity (should show date of purchase).	Receipts or invoices should only have items from this category.
Educational Supplies	Items that are constantly being consumed and replaced, i.e., Coloring books, art supplies, crayons, glue sticks, paper, etc.	Receipts or invoices that describe purchased items and quantity (should show date of purchase).	Receipts or invoices should only have items from this category.
Classroom Supplies	Items that are constantly being consumed and replaced, i.e. : Cleaning supplies, paper products, plasticware, may include office supplies for the business, i.e. printer paper, file folders, etc.	Receipts or invoices that describe purchased items and quantity (should show date of purchase).	Receipts or invoices should only have items from this category.
Phone		Phone bill or proof of payment (check or bank statement).	Bank statement: Highlight expenditures for this category.
Rent	3 months max (if included in approved budget) May include an approved security deposit.	Proof of payment (check or bank statement).	Bank statement: Highlight expenditures for this category.
Mortgage	3 months max (if included in approved	Mortgage statement and proof of payment	Bank statement: Highlight

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	budget)	(check, prior mortgage statement, or bank statement).	expenditures for this category.
Property Insurance		Bill and proof of payment (check or bank statement).	Bank statement: Highlight expenditures for this category.
Renter's Insurance		Bill and proof of payment (check or bank statement).	Bank statement: Highlight expenditures for this category.
Property Taxes		Property tax statement and proof of payment (check or bank statement).	Bank statement: Highlight expenditures for this category.
Utilities		Utility bills and proof of payment (check or bank statement).	Bank statement: Highlight expenditures for this category.
Vehicle Expense	<p>Examples: Gas, maintenance or repairs, or documented mileage reimbursement.</p> <p>Only eligible for grantees with commercial auto insurance submitted to VHF.</p>	See your approved budget notes in Exhibit A for guidance on documentation.	
Other Approved Item	These must be items listed in your approved budget in Exhibit B.	Receipt, invoices, bills, and proof of payment (check or bank statement).	Bank statement: Highlight expenditures for this category.



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