

## **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).

## Expenditure Report Guidance

Budget Category	Examples of allowable expenses	Examples of allowable documentation	Other things to note
<b>Owner Salary &amp; Benefits</b>  <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
<b>Employee Wages &amp; Benefits</b>		<b>FCCH:</b> Payroll register or pay checks with payroll tax deductions, including mandatory and discretionary benefits. <b>Center:</b> Payroll registers and timecards, including mandatory and discretionary benefits.	
<b>Operating Reserves</b>		Bank statement showing balance held in reserve	Bank statement: Highlight balance. Max of 5% of grant award
<b>Advertising &amp; Printing</b>		Invoices or receipts that describe service provided and date, with proof of payment (check or bank statement).	Bank statement: Highlight expenditures for this category.
<b>Business Insurance</b> (general liability, worker's comp, commercial auto)		Insurance bill and proof of payment (check or bank statement).	Bank statement: Highlight expenditures for this category.
<b>Legal &amp; Professional Fees</b>		Invoices that describe service provided and date, with proof of payment (check or bank statement).	Bank statement: Highlight expenditures for this category.

## Expenditure Report Guidance

<b>Program Furniture</b>	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.
<b>Program Equipment</b>	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.
<b>Appliances</b>	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.
<b>First Aid Supplies</b>	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.
<b>Food for Childcare</b>	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.
<b>Educational Supplies</b>	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.

## Expenditure Report Guidance

<b>Classroom Supplies</b>	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.
<b>Phone</b>		Phone bill or proof of payment (check or bank statement).	Bank statement: Highlight expenditures for this category.
<b>Rent</b>	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.
<b>Mortgage</b>	3 months max (if included in approved budget)	Mortgage statement and proof of payment (check, prior mortgage statement, or bank statement).	Bank statement: Highlight expenditures for this category.
<b>Property Insurance</b>		Bill and proof of payment (check or bank statement).	Bank statement: Highlight expenditures for this category.
<b>Renter's Insurance</b>		Bill and proof of payment (check or bank statement).	Bank statement: Highlight expenditures for this category.
<b>Property Taxes</b>		Property tax statement and proof of payment (check or bank	Bank statement: Highlight expenditures for

## Expenditure Report Guidance

		statement).	this category.
<b>Utilities</b>		Utility bills and proof of payment (check or bank statement).	Bank statement: Highlight expenditures for this category.
<b>Vehicle Expense</b>	<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.	
<b>Other Approved Item</b>	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.