# **Commonwealth of Massachusetts Department of Early Education and Care**

# **Child Care Stabilization Grant – Expenditure Tracker Template**

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# Purpose

The purpose of this template is to assist child care providers in tracking expenditures made with Child Care Stabilization Grant funds. This tracker should not reflect expenditures made with funds other than the Child Care Stabilization Grant monies

## Steps for completing the Expenditure Tracker (begins on page 8)

1. Save this file to your computer. For the first time you fill out this tracker, print this entire document so you can view the instructions as you fill out the tracker. For future months, you’ll only need to print the tracker template, not the instructions. To print only the template, press “File”, then press “Print.” Under “Settings” there is a section that says “Pages” where you’ll input “8-10.” If you need more lines to fill out your tracker, just print a copy or multiple copies of page 8 by following the same step.
2. To begin filling out the template, input your center’s name and Provider ID on the lines provided. On the following lines, input the month and year of the grant award data you’re reporting for, the amount of the grant funds received for this month and year, and the total sum of grants received to date (which can be found on the LEAD portal where you applied for grants).
3. Fill out each column of the tracker (see descriptions below).

3A. For the third column (“Date Expense Paid”), please enter only those expenditures for which payments have actually been made (disbursed).

* + If you use cash basis accounting,\* no special action is needed.
  + If you use accrual basis accounting,\*\* please do not include expenses that were accrued during the month if the expenses were not actually paid by the end of the month.

3B.\*\*\* When filling out the fifth column (“Expenditure Category”), please only use the allowable categories that are defined by grant requirements. These categories are:

1. Personnel costs, benefits, premium pay, and recruitment and retention
2. Rent or mortgage payments, utilities, facilities maintenance and improvements, and insurance
3. Personal protective equipment, cleaning and sanitation supplies and services, or training and professional development related to health and safety practices
4. Purchases of or updates to equipment and supplies to respond to COVID-19
5. Goods and services necessary to resume child care services
6. Mental health supports for children and employees
7. Paying for past expenses incurred after January 31, 2020

**Again, please do not input anything into the “Expenditure Category” column other than one of the seven items above.** This is to assist you as you check for compliance.

For instances with multiple allowable expenditures on one receipt, please list all applicable categories on the “Expenditure Category” column. Then use the “Expenditure Description” column to describe all items present on the receipt. If these expenditures were charged to different accounts, please specify all accounts charged in the “Account Charge” column or the “Account Charge (if “Other”) column if appropriate.

1. When filling out the seventh column (“Account Charge”), please input one of the below accounts:
   1. Salaries & Wages Expense
   2. Payroll Tax Expense
   3. Utilities Expense
   4. Rent Expense
   5. Mortgage Expense
   6. Repairs & Maintenance Expense
   7. Prepaid Expenses
   8. Inventory
   9. Supplies
   10. Fixed Assets
   11. Property, Plant & Equipment
   12. Other
       * If you inputted one of the first 11 account options into the sixth column (“Account Charge”), please leave the seventh column (“Account Charge (if ‘Other’)) blank or write “N/A.”
       * If you inputted “Other” in the sixth column (“Account Charge”), please specify the name of the account in the seventh column (“Account Charge (if ‘Other’)).
2. Fill out the rest of the row per the descriptions below.
3. When you finish tracking grant expenditures for the month, add up the amounts in the fifth column (“Amount”). Please then subtract this total amount from the grant award received this month (which you wrote on the top of the page). Note that this should not be a negative number, as you are only tracking expenditures made with grant awards.

\*Cash Basis Accounting: Your organization likely uses cash basis accounting if expenses are recorded as a financial transaction when funds are actually paid (disbursed), regardless of when the expense was incurred.

\*\*Accrual Basis Accounting: Your organization likely uses accrual basis accounting if expenses are recorded as a financial transaction when the expense is incurred by the provider, even if the expense has not been paid yet.

\*\*\*More information about 3B:

Providers are required to limit expenditures only to the allowable categories defined by the Administration for Children and Families (ACF), which is a federal administration that provides resources and defines requirements that the Massachusetts Department of Early Education and Care (EEC) and you as the subrecipient providers are subject to.

## Description of column headers

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Transaction #** | **Tracker Data Entry Date** | **Expense Payment Date** | **Expenditure Category** | **Expenditure Description** | **Amount** | **Account Charge** | **Account Charge (if “Other”)** | **Supporting Documentation for Expenditure** | **Notes (optional)** |
| The number assigned to each transaction. This number is pre-populated and should not be changed. | The date the expenditure is added to the tracker (should be the current date). | The date the expense was incurred. | Which of the seven categories above the expenditure falls under. If you have multiple expenditure on one receipt, please list all categories. | 1 – 3  sentence description of the expenditure. If you have multiple expenditure on one receipt, please describe all items. | The amount of USD expended (for the listed expense). | Identifies which account to which the expenditure was charged to. For instances with multiple accounts charged, please list all accounts. | If you selected "Other" in column "Account Charge," this column specifies what the "Other" account is. | Identifies the form of supporting documentation substantiating the expenditure (receipt, copy of check, etc.) and any other relevant detail (check number, whether receipt is printed or in an email, etc.). | Optional line to include any additional information that may be helpful for tracking purposes. |

**Example of a populated expenditure tracker:**

**Provider Name**: Name

**Provider ID**: P-123456

**Month and Year**: February 2022

### Grant award received for current month and year: $25,000

**Total grant awards received as of last month**: $75,000

**Total grant awards received to date**: $100,000

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Transaction #** | **Date Added to Tracker** | **Date Expense Paid** | **Expenditure Category** | **Expenditure Description** | **Amount** | **Account Charged** | **Account Charged (if “Other”)** | **Supporting Documentation for Expenditure** | **Notes (optional)** |
| 1 | 2/10/2022 | 2/10/2022 | Paying for past expenses incurred after January 31,  2020 | Rent due for January 2021 | $5,000.00 | Rent Expense | N/A | Copy of rent check |  |
| 2 | 2/15/2022 | 2/15/2022 | Personal protective equipment, cleaning and sanitation supplies and services, or training and professional development related to health and safety practices  AND  Goods and services necessary to resume child care services | Cleaning supplies and educational books | $50.00 | Supplies | N/A | Receipt | Scanned copy of receipt and put in "Child Care Stabilization Grant Receipt" folder.  File called “Cleaning\_supplie s\_feb\_22” |
| 3 | 2/21/2022 | 2/21/2022 | Personnel costs, benefits, premium pay, and recruitment and retention | February salaries for all employees | $12,000.00 | Salaries & Wages Expense | N/A | Copy of payroll checks | End of year bonuses paid out (that's why costs are higher than usual) |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Transaction #** | **Date Added to Tracker** | **Date Expense Paid** | **Expenditure Category** | **Expenditure Description** | **Amount** | **Account Charged** | **Account Charged (if “Other”)** | **Supporting Documentation for Expenditure** | **Notes (optional)** |
| 4 | 2/28/2022 | 2/28/2022 | Mental health supports for children and employees | Mental health consultation for a staff member | $120.00 | Other | Miscellaneous expenses | Invoice for services | This account is for all expenses that do not fall into any of our other expense accounts |
|  |  |  |  | **Sum of funds expended in February** | **$17,170.00** |  |  |  |  |
|  |  |  |  | **Net February fund remaining** | **$7,830.00** |  |  |  |  |

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### Commonwealth of Massachusetts Department of Early Education and Care

*Child Care Stabilization Grant – Expenditure Tracker Template*

### Provider Name:

**Provider ID:**

**Month and Year**:

### Grant award received for current month and year: $

**Total grant awards received to date: $**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Transaction #** | **Date Added to Tracker** | **Date Expense Paid** | **Expenditure Category** | **Expenditure Description** | **Amount** | **Account Charged** | **Account Charged (if “Other” or multiple)** | **Supporting Documentation for Expenditure** | **Notes (optional)** |
| **1** |  |  |  |  |  |  |  |  |  |
| **2** |  |  |  |  |  |  |  |  |  |
| **3** |  |  |  |  |  |  |  |  |  |
| **4** |  |  |  |  |  |  |  |  |  |
| **5** |  |  |  |  |  |  |  |  |  |
| **6** |  |  |  |  |  |  |  |  |  |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Transaction #** | **Date Added to Tracker** | **Date Expense Paid** | **Expenditure Category** | **Expenditure Description** | **Amount** | **Account Charged** | **Account Charged (if “Other” or multiple)** | **Supporting Documentation for Expenditure** | **Notes (optional)** |
| **7** |  |  |  |  |  |  |  |  |  |
| **8** |  |  |  |  |  |  |  |  |  |
| **9** |  |  |  |  |  |  |  |  |  |
| **10** |  |  |  |  |  |  |  |  |  |
| **11** |  |  |  |  |  |  |  |  |  |
| **12** |  |  |  |  |  |  |  |  |  |
| **13** |  |  |  |  |  |  |  |  |  |
| **14** |  |  |  |  |  |  |  |  |  |
| **15** |  |  |  |  |  |  |  |  |  |
| **16** |  |  |  |  |  |  |  |  |  |
| **17** |  |  |  |  |  |  |  |  |  |
| **18** |  |  |  |  |  |  |  |  |  |
| **19** |  |  |  |  |  |  |  |  |  |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Transaction #** | **Date Added to Tracker** | **Date Expense Paid** | **Expenditure Category** | **Expenditure Description** | **Amount** | **Account Charged** | **Account Charged (if “Other” or multiple)** | **Supporting Documentation for Expenditure** | **Notes (optional)** |
| **20** |  |  |  |  |  |  |  |  |  |
| **21** |  |  |  |  |  |  |  |  |  |
| **22** |  |  |  |  |  |  |  |  |  |
| **23** |  |  |  |  |  |  |  |  |  |
| **24** |  |  |  |  |  |  |  |  |  |
| **25** |  |  |  |  |  |  |  |  |  |
| **-** |  |  |  | **Sum of funds expended** | **$** |  |  |  |  |
| **-** |  |  |  | **Net award remaining for month** | **$** |  |  |  |  |