

Spending and Verification Resource for Child Care Counts Payment Program A Round 1			
Operating Expenses	Allowable Expenses		Example of Spending Verification
		Mortgage, rent/space costs	Mortgage/rent/space cost statements
		Utilities	Utility statements
		Insurance	Insurance statements
		Business-related taxes	Tax statements
		Payroll/benefits	Payroll and benefits records
	COVID-19 Risk Mitigation	Personal protective equipment (PPE) and supplies for cleaning and sanitation	Original invoices and/or receipts for purchases of materials/supplies for PPE, cleaning and sanitation supplies, and all other materials and services related to mitigating the risk of COVID-19
Supplies for cleaning and sanitation, and other expenses related to mitigating the risk of COVID-19			
Programming	Materials/supplies for enhancing the program environment and curriculum, and social and emotional development supports	Original invoices and/or receipts for purchases of materials/supplies/services	
	Additional costs to ensure high-quality programming		
Support for Staff, Children, and Families	Professional development and/or continuing education	Original invoices and/or receipts for purchases or reimbursement of professional development and/or continuing education	
	Mental health services for children and employees	Expenditures for mental health supports for families and staff	
	Relief from copayments and tuition payments for families	Documentation of relief of tuition or copayment for families	

All documentation (receipts, statements, invoices, etc.) must clearly show:

- Date of purchase (or date of cost incurred)
- Description of the expense
- Verification that the expense (item, service, or cost incurred) was paid

For example:

If you are submitting documentation to show that funds were used for space costs for the months of November, December, and January, you could include the following:

- Rent statements for November through January **AND**
- Bank statements showing payments for rent November through January

OR

- Rent statements showing payments were received for November through January