

# Guidelines for Tracking COVID-19 Expenses

With all that district leaders have on their plates right now, one of the biggest questions many are asking is, “**how much is this going to cost?**” New legislation may provide opportunities for relief funding, but eligibility will depend on how accurately a district is able to track COVID-19 expenses. We recommend tracking everything so that you’re prepared when federal/state guidelines are released, especially while it’s still unclear which costs may qualify for support.

To help your district successfully track COVID-19 expenses, try these tips from our District Partners:



Simply using date ranges for expenses will only help so much as there are expenses that will continue to occur “as normal” during the COVID-19 crisis. Develop a clear definition of “what counts” as COVID-19 related expenses so that your tracking is consistent.



Consider tracking expenditures using a segment within your chart of accounts that are specific to COVID-19 and can be included for all programs, activities and objects. This way, you can quickly pull reports together to show extra pay, benefits, supplies, etc.



If your chart of accounts isn’t ready to handle location-based expenses, consider adding COVID-19 to the description on purchase orders to help make these expenses searchable.



Consider using a shared spreadsheet (Google sheets or Smartsheets) to report and upload receipts for COVID-19 related expenses. Create a shared spreadsheet for each cost center to track site-based expenses.



Use timestamps to track all photocopies made to reproduce remote student learning packets. Track any mailing expenses similarly.



Require all district employees to punch in/out so you can discern the difference between hours worked versus hours obligated to be paid.



Have salaried, executive-level employees track time spent on COVID-19 related activities.



Document any donations (masks, gloves, etc.) made to the community or staff related to COVID-19.



Identify and track any potential savings from the crisis (for example, renegotiating fleet insurance since most buses are parked).

## UNIQUE EXPENSES TO CONSIDER:

- Overtime hours of essential/non-exempt labor in responding to the crisis (custodial, food service, health service, transportation, etc.)
- Overtime costs for security
- Temporary employment provided to mitigate the crisis (substitute custodial)
- Regular and overtime hours for contract work during the crisis period (contracted cleanup or disinfecting)
- Disinfecting equipment and solutions (hand sanitizers, disinfecting wipes, etc.)
- Emergency Operation Center (EOC) activation after hours
- Evacuation and shelter costs
- Mutual aid costs
- Risk/liability insurance costs and increases
- Plant/Utility costs associated with unexpected opening hours of physical spaces



To learn more about a free requisition tool for districts to use as a central repository for COVID-19 related expenses, visit [learn.allovue.com/CARTS](https://learn.allovue.com/CARTS)