

# Child Care Restoration Grants

## Expense Worksheet

### Review of Certifications and Requirements

When submitting your application for the Child Care Restoration Grant (CCRG) program, you signed a 'certification and attestations' where you certified your eligibility to apply. As a reminder, in that document you agreed to do the following in accordance with the rules and guidelines for these funds.

- The subrecipient will not use any proceeds of the sub-award for expenditures that have been or will be reimbursed by any other grant source, including but not limited to Head Start/Early Head Start, Preschool for All/Prevention Initiative, grants from school districts or local governments, disaster relief funding, or the forgivable portion of loans such as the Paycheck Protection Program.
- Subrecipient certifies to return any unused portion of the grant award.
- Subrecipient certifies they will maintain and make available to INCCRRA, the State of Illinois and the US Department of the Treasury upon request all documents and financial records in compliance with all related Treasury guidance and subsection 601(d) of the Social Security Act, as amended, (42 U.S.C. 801(d)). All records pertinent to the sub-award shall be retained for five years from the last payment made from the Child Care Restoration Grant Program.

### CCRG Expenditure Report

The Child Care Restoration Grant (CCRG) program is different than our traditional 'fee for service' funding mechanism by which we support child care services in the state of Illinois. The CCRG funds are a grant and as such are subject to the Grant Accountability and Transparency Act (GATA) and a report of how funds were used is required. All grant award amounts and recipients will be listed on the Department of Commerce and Economic Opportunity (DCEO) website in adherence with GATA requirements.

A budget form has been created to clarify your reporting expectations. In order to verify CCRG funds have been used to address a 'business interruption' due to COVID-19, you must report your entire monthly costs/expenses and revenue. The amounts reported must be the total expenditures for the period. A separate report must be completed for each month.

Grant funds are to be used exclusively for costs and losses incurred due to the business interruption or other adverse conditions caused by the Coronavirus Disease 2019 (COVID-19) pandemic. Grant funds may be used for the period July 1, 2020 through September 30, 2020. You are encouraged to use your grant funds in monthly amounts, but you are not prohibited from using it as needed during the 3-month period. The amounts reported must be the total expenditures for the period. A separate report must be completed for each month.

### Instructions for Completing the CCRG Expenditure Report

The top box on the form asks for identifying information about your center/home.

**Column A:** Categories of expenses.

**Column B:** Complete with the total amount spent in each category for the month.

**Column C:** Complete with the total amount from the CCRG that is being applied to the expenses. This should be the monthly amount of the grant (1/3rd of the grant amount you received). In order to use CCRG funds on expenses, they must be related to COVID. In general, using the grant for salaries and fringe, rent/mortgage and utilities, PPE/cleaning supplies and testing would be considered acceptable use of the grant funds.

**Column D:** Complete with the total amount from your monthly income that is being applied to the expenses. This would include income from Head Start, PreK, CCAP, Parent Fees, etc. Do not include the CCRG fund amounts in this column.

**Column E:** The product of column B minus column C, minus Column D.

## Complete the form as follows:

1. Agency Name: Enter the name of the agency, business name, or home provider name
2. Contact Person: Enter the name of the contact person who will be able to answer questions concerning the submitted expenditure form.
3. Telephone: List the phone number and extension for a contact person who will be able to answer questions concerning the submitted expenditure form.
4. E-Mail Address: Enter the E-mail for the contact person
5. Report Month: Enter the month in which the reported expenditures were incurred
6. Monthly CCRG Amount: Enter the monthly allotment of the Child Care Restoration Grant Funds
7. Monthly Income from All Other Sources: Enter the monthly income from private pay fees, parent copayments, CCAP, Head Start, PreK, CACFP, etc. normally used to pay expenses.
8. Salaries: Enter total dollar amount of all agency staff salaries for the report period. If you are a Family Child Care provider, include the total amount you pay yourself.
9. Fringe Benefits: Enter the amount of Fringe benefit paid on behalf of employees for the report period.
10. Travel: Enter the total dollar amount for any travel related expenses incurred. These could be mileage, parking for staff or student related transportation costs.
11. Occupancy Costs: Enter the total dollar amount for rent/mortgage and utilities.
12. Food Services: Enter the total amount for food or food services.
13. Supplies (Consumables): Enter the total dollar amount for educational supplies and office supplies.
14. PPE/Cleaning Supplies & Testing: Enter the total dollar amount for maintenance supplies, detergent, PPE and cleaning supplies. You may also use the grant to pay for COVID testing for staff.
15. Equipment: Enter the total dollar amount for equipment, cots, chairs, toys, etc. To be claimed against the grant, purchases must be related to COVID. Examples would be portable partitions to enforce social distancing or hand washing stations.
16. Contractual services: Enter the total dollar amount for contractual services. This could include janitorial services, cleaning services, trainers for staff, etc.
17. Consultant (Professional Services): Enter the total dollar amount for consultant services such as nurse consultant, social services consultant, etc.
18. Direct Administrative Costs: Enter the total for administrative costs such as postage, printing, bookkeeping services, etc.
19. Other/Miscellaneous: Enter the total dollar amount for costs not captured in the expense categories
20. Indirect Costs: Agency indirect costs may be listed here but you may not use grant funds for indirect costs.

***Salaries, Fringe Benefits, Occupancy Costs, and PPE/Cleaning Supplies & Testing are 4 categories where all costs can be expensed to the grant. Other categories can have COVID related expenses, but they may require more justification to explain the expense. Indirect costs cannot be expensed to the grant.***

## Monthly Child Care Restoration Grant Expenditure Report

Agency Name:

Contact Person:

Telephone:

Email Address:

Report Month:

Monthly CCRG amount: \$ \_\_\_\_\_

Monthly Income from All Other Sources: \$ \_\_\_\_\_

| A                               | B                | C               | D                          | E   |
|---------------------------------|------------------|-----------------|----------------------------|-----|
| Budget Category                 | Monthly Expenses | CCRG Funds Used | Other Revenue Sources Used | +/- |
| Salaries                        |                  |                 |                            |     |
| Fringe Benefits                 |                  |                 |                            |     |
| Travel                          |                  |                 |                            |     |
| Occupancy Costs                 |                  |                 |                            |     |
| Food Services                   |                  |                 |                            |     |
| Supplies (Consumables)          |                  |                 |                            |     |
| PPE/Cleaning Supplies & Testing |                  |                 |                            |     |
| Equipment                       |                  |                 |                            |     |
| Contractual Services            |                  |                 |                            |     |
| Consultant Services             |                  |                 |                            |     |
| Direct Administrative Costs     |                  |                 |                            |     |
| Other/Miscellaneous             |                  |                 |                            |     |
| Indirect Costs                  |                  |                 |                            |     |
| <b>Total</b>                    |                  |                 |                            |     |

## Allowable Expense Examples

Allowable use of CCRG funds is defined as those expenses specifically related to costs incurred due to COVID-19. To assist you, we have already deemed salaries and fringe benefits, rent/mortgage and utilities, cleaning supplies, PPE and COVID testing to be allowable costs for CCRG. You cannot, however, charge expenses to CCRG that are covered by another dedicated funding source. While not exhaustive, we have provided a few examples, including allowable and non-allowable expenditure scenarios in a few of the budget-reporting categories for your clarity.

### Monthly CCRG Amount: Enter the monthly allotment of the Child Care Restoration Grant Funds

*Example: My total CCRG grant covering the months July, August and September is \$60,000. That means my monthly grant amount is \$20,000. This is the amount I should enter in the budget reporting form.*

### Monthly Income from All Other Sources: Enter the monthly income from private pay fees, parent copayments, CCAP, Head Start, PreK, Child and Adult Care Food Program (CACFP), etc. normally used to pay expenses.

*Example: Income from Parent fees was \$50,000, income from CACFP was \$3,000, income from PreK was \$15,000 for a total of \$68,000. This amount should be entered in to the budget reporting form for income from other sources.*

## Expenses

The expense categories are listed in column A of the report. It is acceptable to combine categories that you normally account for separately in order to fit into the categories listed. The expense report asks you to report all monthly expenses in column B. Once you have recorded your expenses for the month, you will go through the process of determining whether to charge all or a portion of the expense to CCRG or to other income sources.

### Salaries: Enter total dollar amount of all agency staff salaries for the report period. If you are a Family Child Care provider, you may expense the total amount you pay yourself.

*Example: I have a PreK grant that covers the salary for 2 of my staff. Those expenses are covered by a dedicated funding source and cannot be charged to CCRG. The salary amount for those 2 staff should be entered in Column D on the expense form. All other staff salaries are allowable expenses under the CCRG because they are deemed essential workers during the COVID-19 pandemic and not covered by another funding source. I may charge all or a portion of the remaining salary and fringe expense to CCRG.*

*Allowed: I provide an additional 'hazard pay' for my staff who are working during COVID-19. The pay is calculated at an additional \$2.00 per hour worked. The total monthly salary, including the 'hazard pay' is an allowable expense.*

*Not Allowed: I gave a bonus to all my staff who returned to work on July 1st of \$500.00. This is not an allowable expense and cannot be charged against your CCRG grant.*

### Fringe Benefits: Enter the amount of Fringe benefit paid on behalf of employees for the report period.

*Example: 100% of the cost of the benefits provided all staff is an allowable expense under the CCRG grant. Fringe follows the staff salary. If any salary expenses are entered in Column D, the fringe benefits associated with that staff should also be entered in Column D and not charged to CCRG.*

### Travel: Enter the total dollar amount for any travel related expenses incurred. These could be mileage, parking for staff or student related transportation costs.

*Allowed: My school district is operating a 'hybrid' model for children until November 8th. They are in school between the hours of 8-11 and come to my program for the remainder of the remote-learning school day. I engage a private bus company to transport school-age children between their school and my program for the rest of the school day for remote-learning at a cost of \$1200/month. That is the amount I fill in my budget form as an allowable transportation expense.*

*Not Allowed: I drive to my child care program every day for work. My monthly car payment is \$453.00/month. This is not an allowable expense under CCRG and should not be entered in your monthly reporting form for the CCRG.*

### Occupancy Costs: Enter the total dollar amount for rent/mortgage and utilities.

*Example: For a center, 100% of your occupancy costs are allowable under the CCRG unless some portion is covered through PreK. For Family Child Care, if you use your home for both personal and business you should have a Time-Space percentage calculated to determine the business portion of your expense. You may claim the business portion of your expenses against the grant.*

**Equipment: Enter the total dollar amount for equipment, cots, chairs, toys, etc. To be claimed against the grant, purchases must be related to COVID.**

*Allowed: I had to replace my washing machine in order to meet the increased demand to wash all rags, towels, smocks and cloth masks used during COVID-19 to minimize the spread of the COVID-19 pandemic. This is an allowable expense with your CCRG grant funds. Other allowable expenses under this category could include the purchase and installation of hand washing stations or other changes needed to accommodate social distancing.*

*Not Allowed: My program's lawnmower is old and noisy and needs to be replaced. You cannot charge the cost of your new lawnmower against your CCRG grant.*

**Contractual services: Enter the total dollar amount for contractual services.**

*Allowed: In order to accommodate smaller group size during COVID-19, I hired a contractor to create room dividers in a few of my classrooms to accommodate more children. I can pay for that contractor's services with the CCRG grant. Other examples include janitorial services, cleaning services, trainers for staff, etc.*

*Not Allowed: I am a licensed family child care provider and I would like to replace the deck off the back of my house. You cannot charge the cost of replacing your deck against your CCRG grant.*

