

# Child Care Restoration Grants 2021

## Expense & Enrollment Reporting - Round 1

January, February, and March



The Child Care Restoration Grant (CCRG) program is different than our traditional funding '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 Illinois Department of Human Services (IDHS) website in adherence with GATA requirements.

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 are being awarded in a lump sum payment for the three-month period beginning January 1, 2021 through March 31, 2021. The amounts reported must be the total expenditures charged to the grant (check) for the period. A budget worksheet has been created to help capture the expenses you are charging to the grant. This work sheet includes 3 months but when reporting in the Gateways Director portal, a separate report must be completed for each month. Use this worksheet to enter this information into the Director Portal for the CCRG Monthly Reporting.

**Column A:** Categories of expenses

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

**Column E:** Complete with the total amount spent in all three months for each category. In the end, this column should add up and match your grant check amount.

## Expense Reporting

Allowable use of CCRG funds is defined as those expenses specifically related to costs incurred due to COVID-19. Only report expenses that you are charging to the CCRG funds. You cannot charge expenses to CCRG that are covered by another dedicated funding source (Head Start/Early Head Start, Preschool for All/Prevention Initiative, disaster relief funding, etc.). Below is a list of the expense categories with definition that can be used. Please refer to the Monthly Reporting FAQ Round 1 CCRG for examples of allowable expenses.

1. **Salaries:** Agency employee salaries being claimed against the grant for the report period. To be counted as an employee, you must be withholding state and federal taxes and paying the employer's share of FICA. If you are a Family Child Care provider, you may enter what you pay yourself monthly on this line or you may enter 1/12th of your gross income (line 7 on Schedule C) from your last tax return on this line.
2. **Fringe Benefits:** Enter the amount of Fringe benefit paid on behalf of employees for the report period being charged to the grant.
3. **Occupancy Costs:** Enter the total dollar amount for rent/mortgage being charged to the grant. If you are a Family Child Care Home, you may charge the percentage of rent/mortgage that is attributable to your home business. For tax reporting you may be using the simplified method OR the time space percentage method to assign expenses to your business.
4. **Utilities:** Gas, water, electric, telephone expenses may all be charged to this line.
5. **Food Services:** Expenses related to snacks and meals not reimbursed by CACFP.
6. **Remote Learning Costs for School Age Care:** We added this category for informational purposes. If you can identify expenses related strictly to serving school age children during remote learning, please report them here.
7. **Supplies (Consumables):** educational supplies, food and food supplies, office supplies

8. **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 yourself and/or staff.
9. **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 partitions to enforce social distancing or hand washing stations.
10. **Contractual services:** Enter the total dollar amount for contractual services. This could include janitorial services, cleaning services, trainers for staff, etc.
11. **Consultant (Professional Services):** Enter the total dollar amount for consultant services such as nurse consultant, social services consultant, mental health services for staff or children, etc.
12. **Direct Administrative Costs:** Enter the total for administrative costs such as postage, printing, bookkeeping services, etc.
13. **Other/Miscellaneous:** Enter the total dollar amount for costs not captured in the other expense categories.
14. **Indirect Costs:** Agency indirect costs may be listed here but you are limited to no more than 10% of the grant amount. Family Child Care Homes may not claim indirect costs.

### Monthly Child Care Restoration Grant Expenditure Worksheet

CCRG Check amount: \$ \_\_\_\_\_

A	B	C	D	E
Budget Category	January Expenses	February Expenses	March Expenses	Total
Salaries				
Fringe Benefits				
Occupancy Costs				
Utilities				
Food Services				
Remote Learning Costs for School Age Care				
Supplies (Consumables)				
PPE/Cleaning Supplies & testing				
Equipment				
Contractual Services				
Consultant Services				
Direct Administrative Costs				
Other/Miscellaneous				
Indirect Costs (no more than 10%)				
<b>Total</b>				

# Enrollment Reporting

In addition to expense reporting, the CCRG Expenditure Report will ask about monthly capacity and enrollment at your program. A worksheet has been created to help capture enrollment averages across a wide variety of program types and sizes.

## Definitions

- **Enrollment capacity:** The total number of children your program could enroll in the month in question based on your physical capacity, staffing, instructional approach, etc. Please note that this may be the same or less than your DCFS licensed capacity.
- **Average enrollment:** The total number of children, on average, enrolled in your program in the month in question.

Monthly Child Care Restoration Grant Enrollment Worksheet			
<b>What was your enrollment capacity for the following age groups?</b>			
	January	February	March
Enrollment capacity in all infant, toddler, and two-year-old classrooms combined			
Enrollment capacity in all preschool (age 3-5) classrooms combined			
Enrollment capacity in all school age classrooms combined			
<b>What was your average enrollment for the following age groups?</b>			
	January	February	March
Average enrollment in all infant, toddler, and two-year-old classrooms combined			
Average enrollment in all preschool (age 3-5) classrooms combined			
Average enrollment in all school age classrooms combined			
<b>Which age ranges had a waiting list? (Mark with an X)</b>			
	January	February	March
Infant, toddler, and two-year-old classrooms			
Preschool (age 3-5) classrooms			
School Age classrooms			

If you have questions about monthly reporting, please contact [crg@inccrra.org](mailto:crg@inccrra.org).