

CATEGORY	DESCRIPTION OF ALLOWABLE COSTS
<p>Personnel Costs</p> <p>These are expenses that cover income and benefits to you, as the owner, or the people who work for you. They encompass: expenses related to hiring, compensating, training or retaining staff.</p> <p>Records or supporting documentation for these types of expenses include: payroll and benefit records; employee timecards; invoices, receipts and check information for professional development trainings; documentation of other benefits provided to child care staff members such as coverage of insurance costs or tuition reimbursement; and bank statements.</p>	
Salaries	Payroll/Wages/Salaries for child care program personnel, including home based providers/owner
Employment Taxes, Self-Employment Tax, and Fringe Benefits	Employment taxes, health, dental, and vision insurance; scholarships; paid sick or family leave; worker’s compensation; and retirement costs and contributions.
Increased Personnel Salaries/Wages (recruitment bonus, staff bonus, premium pay)	<p>Including increases in compensation for any staff in a child care center or family child care providers and their employees;</p> <p>Premium (higher wages provided to employees who work holidays, weekends, nights, vacation days or more than eight hours per day) or hazard pay, recruitment pay, staff bonuses, wage increases, and vaccine related costs for employees (paid time off to get vaccinated, transportation to and from vaccine, etc.)</p>
Other	<p>Recruitment cost for advertising and marketing.</p> <p>Professional development, training, scholarships (ex: TEACH), etc.</p>

	<p>Child care costs for staff</p> <p>Paid sick leave or family leave</p> <p>Work related transportation costs for employees (e.g., transportation and mileage reimbursement for educational training)</p> <p>Support for getting the COVID-19 vaccine (appointments, paid sick leave, transportation, etc.)</p>
<p>Rent, Mortgage, Utilities, Facilities Maintenance, and Insurance</p> <p>Payments you made for your home or the location or facility where you provide care. These are expenses required to pay for, maintain or improve your home/facility.</p> <p>Records or supporting documentation for these types of expenses may include: mortgage/rent/space cost statements; utility statements; original invoices and/or receipts for purchases of materials/supplies; and bank statements.</p>	
<p>Rent/Mortgage, Utilities, Insurance, Telephone/Internet</p>	<p>Rent (including rent under a lease agreement), payment on a mortgage obligation, insurance, utilities (heat, gas, water, electric, sewer, etc.), insurance (homeowners, accident, general business liability, transportation, business), also includes late fees or charges related to a late payments.</p> <p>Telephone/internet/wi-fi.</p>
<p>Maintenance</p>	<p>This category includes purchases of or updates to equipment and supplies to respond to the COVID-19 public health emergency. So long as the equipment and supplies are in response to the COVID-19 public health emergency, they may include indoor and outdoor equipment and supplies that facilitate business practices consistent with safety protocols and developmentally appropriate.</p> <p>Maintenance and minor renovations to address COVID-19 concerns in making any facilities improvements that make</p>

	<p>child care programs inclusive and accessible to children with disabilities and family members with disabilities.</p> <p>Exs: cots; chairs; toys; portable partitions to enforce social distancing; hand washing stations; air filtration systems; plexiglass dividers; replacing carpet with linoleum or another easily cleaned surface; or installing touch free faucets or light switches.</p>
<p>Minor renovations</p>	<p>Minor renovations that do not meet the definition of major renovation at 45 CFR 98.2. Subgrant funds may not be used for construction or major renovations.</p> <p>Allowable facility maintenance and improvements may include, but are not limited to, building, or upgrading playgrounds, renovating bathrooms, installing railing, ramps, or automatic doors to make the facility more accessible, and removing non-load bearing walls to create additional space for social distancing. Renovations needed to comply with safety guidance in the context of developmentally appropriate practice and a welcoming environment for children and families.</p> <p>Fencing or cement to meet zoning requirements.</p> <p>Fire doors</p> <p>Lead risk assessment, painting of walls</p> <p>Flooring</p> <p>Playground equipment</p> <p>Ground cover for playgrounds</p> <p>Renovating bathrooms, additional handwashing sinks, addition of toilets/sinks</p> <p>stairway enclosures or railings to increase safety/prevent falls</p> <p>egress windows</p> <p>repair to driveway to ensure outdoor place space/meeting</p>

	<p>licensing or zoning requirements</p> <p>NOTE: funds CANNOT be used for construction or major renovation/remodeling (structural changes to foundations and loadbearing walls, extensive alterations of a facility, etc.)</p>
<p align="center">Personal Protective Equipment (PPE), Cleaning and Other Health and Safety Practices: Any payments you made for supplies and materials to keep yourself, employees and children safe and healthy during COVID-19.</p> <p align="center">Records or supporting documentation for these types of expenses may include: original invoices and/or receipts for purchases of materials/supplies; employee timecards; invoices, receipts and check information for professional development trainings; and bank statements.</p>	
<p>Cleaning and Sanitation Supplies, PPE and COVID testing</p>	<p>Personal protective equipment (gloves, masks, digital thermometers, face shields, changing table paper, etc.), cleaning and sanitization supplies and services (cleaning/disinfecting wipes, ventilation systems, air purifiers, shampooers, vacuums, steam mops, washer/dryer, mops, dishwasher, bleach, hand sanitizer, spray bottles, soaps (laundry, hand, dish), garbage bags, etc.</p> <p>Hiring cleaning companies, janitors, or any other cleaning services.</p> <p>Training and professional development on health and safety practices for staff related to COVID-19 protocols.</p>

Health and Safety Training Costs associated with training staff in health and safety measures.	
Records or supporting documentation for these types of expenses may include: original invoices or receipts; payroll records; employee timecards; invoices, receipts and check information from professional development training; and bank statements.	
Professional Development training to meet state and local health and safety guidelines	Health and safety training; medication administration training; prevention of and response to food and allergic reactions; CPR and First Aid; health care consultants; behavioral specialists; infant toddler specialists; additional staff to provide support for children in classrooms based on children's needs.
Goods and Services Necessary to Resume and Strengthen Operations Expenses that support them in maintaining or resuming full operations, as well as making investments in good and services that strengthen the program for the long term.	
Records or supporting documentation for these types of expenses may include: original invoices and/or receipts for purchases of materials/supplies; bank statements; invoices, receipts and check information for professional development trainings.	
Food	Food, snacks, beverages for program provided meals, and materials for eating (dishes, bottles, bibs, cups, silverware, and other supplies related to meal times and drinks, etc.).
Consumable Supplies	Materials for diapering and toileting (diapers, wipes, toilet paper, toilet training diapers, etc.).
Classroom Materials	Equipment and materials necessary to run a child care business. Materials needed for play and learning (toys and games for children to play with both inside and outside, books, craft materials, etc.).

Sleeping Equipment	Materials to ensure safe sleep (cribs, crib mattresses, sheets, cots, pillows, blankets, and other materials for sleeping and napping, etc.)
Licensing Fees	Child care licensing costs/fees and other expenses related to maintaining a license such as fire extinguishers, smoke detectors, CO2 alarms, etc. Costs of required licensing inspections (health department, fire, environmental, playground, furnace, water heater, etc.)
Software/Business Automation	Accounting software, payroll software, child care management systems, software or materials to track and report public health data. Costs for shared services (MELBA, etc.).
Computers and IT	Updates to computers, smart phones, and/or tablets to be able to communicate with staff and families remotely.
Other	Transportation services, janitorial or cleaning services.
Mental Health Services and Supports for Children and Employees Payments you made to support your mental health and the mental health of employees and children in your care.	
Records or supporting documentation for these types of expenses include: original invoices and/or receipts for purchases; employee timecards; invoices, receipts and check information for professional development trainings; and bank statements.	
Childhood Mental Health Supports	Infant/toddler and early childhood mental health consultation services you've contracted for, targeted programming, etc.
Mental Health Consultation for Staff	Staff training and development; coaching; team building; resiliency and stress management; staffing patterns and schedules; and program materials and supplies.
Family Engagement	Parent/teacher conferences; books and other materials children can take home; activities like family game nights.

Paying for Past Expenses
Payments you made for your home or facility location.

Records or supporting documentation for these types of expenses include: original invoices and/or receipts for purchases; employee timecards; invoices and receipts and check information for professional development trainings; receipts for purchases of supplies/materials; mortgage/rent/space cost statements; utility statements; original invoices and/or receipts for purchases of materials/supplies; payroll and benefit records; documentation of other benefits provided to child care staff members such as coverage of insurance costs or tuition reimbursement and bank statements.

Paying for past expenses

Costs incurred after the declaration of the public health emergency on January 31, 2020, (but before the March 11, 2021, ARP Act date of enactment), for any of the uses of funds outlined above, as long as those uses were made in response to the COVID-19 public health emergency (including child care operating expenses related to rent and mortgage and facilities; insurance, utilities, internet, phones, personal protective equipment, sanitation, and health and safety; equipment and supplies; goods and services; and mental health services as described above).