

Definitions: Sustainability Grants – Round 2, (ARPA Funding)

Personnel Costs

- **Salaries: Enter total dollar amount of all agency staff salaries for the report period.**
 - If you are a Family Child Care (FCC) provider, include the total amount you pay yourself. Examples of documents needed for reporting of salaries for family child care providers:
 - Provide a document showing your calculation for your monthly salaries as follows:
 - Estimate hours worked in your child care business per month
 - Multiply the estimated hours worked x \$18.24 per hour (based on Bureau of Labor Statistics website hourly wage for Kansas preschool teacher in a school setting)
 - Enter the amount in the monthly Salary column for the month you are reporting on the Monthly Tracking Form
 - 2019 or 2020 IRS Form 1040 Schedule C Line 31 (Net Profit or (loss) /12 months=1 month salary for a family child care provider
 - Net income from your business for one month-spread sheet showing how the calculation was determined
 - Child Care Center or large business. Examples of documents needed for reporting of salaries for child care centers or large business.
 - Payroll register for each month claiming expense
 - Staff bonuses
 - Vaccine-related personnel costs including costs to hire substitutes while staff receive COVID-19 vaccines.
 - Costs associated with staff absence as a result of COVID-19 illness, side effects from COVID-19 vaccination, quarantine, or caring for a dependent who is quarantined.
- **Employment Taxes, Self-Employment Tax, and Fringe Benefits: Enter the amount of expense paid on behalf of employees for the report period.**
 - All programs can claim expense of employment taxes paid by employer.
 - FCC or sole proprietors who file Schedule C, calculate self-employment tax by taking the amount in 1a above (salaries) x 15.3%
 - Centers or large businesses report employer paid taxes as shown on payroll register.
- **Fringe benefits** may include the following expenses paid for by the child care provider only:
 - Health insurance
 - Dental insurance
 - Retirement
 - Workers Compensation
 - Other insurances (excluding home/auto/liability)
- **Relief given to families from enrollment fees:** Include relief from copayments and tuition payments for families enrolled in the child care program that are not subsidized by another funding source.

Rent/Mortgage/Utilities:

- **Insurance:** Insurance costs for child care facility, including liability, property, accident, vehicle insurance. Family Child Care providers can charge the portion of insurance based on the square footage of facility being used for child care.
- **Late fees:** Cost of late fees charged due to late payment of bills.
- **Minor renovations:** Any improvement or upgrade to a facility that is not specified under the definition of major renovation (directly following), may be considered a minor renovation and may be allowed if it is part of normal operational expenses. Major renovation (NOT allowed) is defined as: (1) structural changes to the foundation, roof, floor, exterior or load-bearing walls of a facility, or the extension of a facility to increase its floor area; or (2) extensive alteration of a facility such as to significantly change its function and purpose, even if such renovation does not include any structural change. Major remodeling will not be allowed for these funds. These funds may be used for minor renovations related to meeting the requirements of the Americans with Disabilities Act (ADA) of 1990 (42 U.S.C. 12101, et seq.).
- **Maintenance: Enter the total dollar amount for Maintenance.** Maintenance will include maintenance of equipment and facilities.

- **Rent/Mortgage:** Enter the total dollar amount for rent/mortgage.
- **Utilities, Telephone, Internet:** Enter the total dollar amount for utilities, telephone and internet expenses.

Personal Protective Equipment (PPE):

- **Personal Protective Equipment:** PPE costs would include things such as gloves, masks, digital thermometers, face shields, etc.
- **Background checks:** Cost of background checks for child care staff.
- **Contract cleaning:** Cost to pay outside company to clean child care facility.
- **Training:** Training for proper cleaning of child care facility, and Health and Safety training.

Purchases of or updates to equipment and supplies:

- **Equipment:** Enter the total dollar amount for equipment. Equipment might include things such as portable partitions to enforce social distancing or hand washing stations.
- **Health monitoring equipment:** Purchase of equipment such as thermometers, automated external defibrillators, etc.
- **Other equipment and updates:** Purchase of computers, smart phones, tablets and any updates needed for these items.
- **Software:** Enter the total expense you incurred for software for your child care.

Goods and services:

- **Advertising:** Enter the total amount of expense for advertising of your child care facility and advertising.
- **Classroom Supplies:** Enter the total dollar amount for classroom supplies.
- **Cleaning and Sanitation Supplies:** Enter the total dollar amount for cleaning and sanitation supplies. This would include things such as sanitary wipes, air filtration systems, shampooers, vacuums, steam mops, shampooers, washer/dryer, dishwasher, all soaps (laundry, hand, dish), air purifiers.
- **Food:** Enter the total amount for food or food services.
- **Licensing Fees:** Enter the total expense you incurred for Child Care Licensing for your child care business.
- **Mileage:** Enter the total business-related mileage incurred for transportation costs to transport staff or students. Mileage is calculated at number of miles times \$0.56 per mile (IRS standard mileage rate).
- **Office Supplies:** Enter the total dollar amount for office supplies.
- **Professional Development:** Enter the total dollar amount for professional development.

Mental health supports:

- **Infant and early childhood mental health consultation:** Enter the total expense you incurred for mental health supports for children in your care.
- **Mental health consultation for you or your employees:** Enter the total expense you incurred for mental health support for staff working in the child care facility.

PLEASE NOTE:

If you have questions on how to complete the monthly tracking form or allowable expenses, please schedule a technical assistance visit in one of the following ways:

- Schedule time with one of our grant navigators by going online to www.ks.childcareaware.org to the grants page. Complete the form to “Request assistance with your grant application and other resources!” We will connect you with a grant navigator who can work with you one-on-one as you work through the process.
- Go to www.ks.childcareaware.org to our “grant chat line” to receive real time assistance.

If you have questions regarding the tax implications of either the grant funds you receive, or the expenses claimed for this grant, please contact your tax preparer. We cannot offer tax advice.

Monthly Tracking Form – Sustainability Grants – Round 2 (ARPA Funding)

Total Grant Award \$0.00

Expenditure Category	ACTUAL Expenses (Do NOT use estimates) You must maintain documentation for any expense reported on this form for 5 years.					Total
	March 12, 2020-October 31, 2021	November 1-30, 2021	December 1-31, 2021	January 1-31, 2022	February 1-28, 2022	

Personnel costs:

Salaries						
Employment taxes						
Fringe benefits						
Relief given to families from enrollment fees						

Rent/Mortgage/Utilities:

Insurance						
Late fees						
Minor renovations						
Maintenance						
Rent/mortgage						
Utilities/telephone/internet						

Personal Protective Equipment (PPE):

Personal Protective equipment						
Background checks						
Contract cleaning						
Training						

Purchases of or updates to equipment and supplies:

Equipment						
Health monitoring equipment						
Other equipment and updates						
Software						

Goods or services:

Advertising						
Classroom supplies						
Cleaning and sanitation supplies						
Food						
Licensing fees						
Mileage						
Office supplies						
Professional development						

Mental health supports:

Infant and early childhood mental health consultation						
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Mental health consultation for you or your employees						
Total						

I agree these funds were used for only expenses NOT funded by any other funding source (i.e. PPP loans, 2020 Hero Relief grants, 2020 SPARK grants, CCHC grants, Child Care Impact Grants, CACFP, Office of Head Start funding, 2021 Sustainability Grant Round 1, or any other funding). I agree to maintain receipts for all expenses reported on the expenditure sheets. I understand Child Care Aware of Kansas will perform a random audit of receipts and, if selected, my program will be required to submit receipts for all expenses reported on the expenditure sheets or be required to return funds.

Program Signature: _____

Date: _____

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The federal government passed the Coronavirus Response and Relief Supplemental Appropriations Act in December and the American Rescue Plan Act in March. These laws provide supplemental funds to help State, Territory, and Tribal Lead Agencies address the impacts of COVID-19. The funds are awarded to the Kansas Department for Children and Families (DCF) and grants will be administered by Child Care Aware of Kansas.