



## Child Care Stabilization 1.0

### Allowable Expenses and Required Supporting Documents

Expense Category	Expense Type	Description of allowable expenses (Examples include but are not limited to)	Supporting Documents (Examples include but are not limited to)
Personnel Costs, Payroll and Salaries, Benefits	Personnel Costs	<ul style="list-style-type: none"> <li>• Payroll/Salaries</li> <li>• Salary increases for child care center employees, family or group family child care providers and their employees, or enrolled legally exempt group program employees</li> <li>• Premium or hazard pay - payments for any staff members (such as child care assistants) above their regular wages</li> <li>• Hiring additional people to provide support and relief to current employees</li> <li>• Staff bonuses - additional, bonus payments to employees</li> </ul>	<ul style="list-style-type: none"> <li>• Timesheets, hiring documents, direct deposit forms, total hours worked, employee pay rate, tax deductions, etc.</li> <li>• Document how employees have received or will obtain premium or hazard pay</li> </ul>
	Employee Benefits	<ul style="list-style-type: none"> <li>• Payments made for health, dental, vision insurance for yourself or employees.</li> <li>• Payments made for employee retirement contributions; any expenses related to paid leave (family or sick leave)</li> </ul>	<ul style="list-style-type: none"> <li>• Proof of payment</li> </ul>
	Employee Transportation Costs	<ul style="list-style-type: none"> <li>• Gas, parking, public transportation, taxi cabs, and ridesharing services</li> </ul>	<ul style="list-style-type: none"> <li>• Receipts (can be paper, handwritten, or screenshots of receipts from ridesharing apps)</li> </ul>
	Support for getting the COVID-19 Vaccine	<ul style="list-style-type: none"> <li>• Paid time off to employees so that they could receive their vaccine</li> <li>• Paid time off to employees related to vaccine side effects</li> <li>• Transportation expenses related to the covid-19 vaccine</li> </ul>	<ul style="list-style-type: none"> <li>• Document paid time off</li> <li>• Receipts for transportation expenses</li> </ul>
Rent or Mortgage Payments, Utilities, Facilities, or Insurance	Rent or Mortgage payments	<ul style="list-style-type: none"> <li>• Rent Payment</li> <li>• Mortgage Payment</li> </ul>	<ul style="list-style-type: none"> <li>• Cancelled checks</li> <li>• Account statements</li> <li>• Documents reflecting proof of electronic payment</li> </ul>
	Utility and Facility bills	<ul style="list-style-type: none"> <li>• Gas and Electric supply</li> <li>• Internet Service</li> <li>• Phone Service</li> <li>• Water and Sewer</li> <li>• Trash Removal</li> </ul>	<ul style="list-style-type: none"> <li>• Account statements from utility companies</li> <li>• Cancelled checks</li> <li>• E-banking statements</li> <li>• Credit Card receipts and statements</li> <li>• Contracts for services (ex: snow removal and cleaning)</li> <li>• Invoices (ex: invoices for work or service you are charged for by your landlord, like trash removal, yard work, snow removal, or other routine maintenance)</li> </ul>
	Insurance	<ul style="list-style-type: none"> <li>• Liability insurance</li> <li>• Accident insurance</li> <li>• Transportation insurance</li> <li>• Business Insurance</li> <li>• Homeowner's insurance</li> </ul>	<ul style="list-style-type: none"> <li>• Copies of policies</li> <li>• Proof of payments, such as cancelled checks, credit card statements, and e-banking records</li> </ul>
Facility Maintenance or Improvements	Minor renovations	<p>Renovations can include those:</p> <ul style="list-style-type: none"> <li>• Needed to comply with safety guidance in the context of developmentally appropriate practice</li> <li>• That create a welcoming environment for children and families</li> <li>• That make child care programs inclusive and accessible to children and families with disabilities</li> <li>• Required to be an accredited child care program</li> <li>• Building or upgrading playgrounds</li> <li>• Replace lighting in the classroom</li> <li>• Renovating bathrooms</li> <li>• Installing ramps, railings, automatic doors etc., for accessibility</li> <li>• Removing non-load bearing walls to create more space for social distancing</li> <li>• Replacing carpet with linoleum or another easily cleaned surface</li> <li>• Installing touch-free faucets or light switches</li> <li>• Painting rooms with durable, washable paint</li> </ul>	<ul style="list-style-type: none"> <li>• Receipts and invoices for any materials or equipment purchased</li> <li>• Invoices from any service providers or contractors who do any work</li> <li>• Proof of payment showing when and how much you paid the service contractor</li> </ul> <p>If work is done that requires it to be done in sections, provider should have it in writing what services will be done at what time and the cost for those services at each time. Copies of all of the bills and payment receipts for every installment or section of the work should be retained.</p>
Personal Protective Equipment (PPE), Cleaning and Sanitation Supplies and Services, or Training	Personal protective equipment	Gloves, masks, digital thermometers, goggles, face shields, diaper changing table paper, etc.	<ul style="list-style-type: none"> <li>• Cancelled checks</li> <li>• Account statements</li> <li>• Documents reflecting proof of electronic payment or electronic funds transferred</li> <li>• Invoices</li> </ul>



## Child Care Stabilization 1.0

Allowable Expenses and Required Supporting Documents

Expense Category	Expense Type	Description of allowable expenses (Examples include but are not limited to)	Supporting Documents (Examples include but are not limited to)
	Cleaning and sanitation supplies and services	<ul style="list-style-type: none"> <li>• Cleaning and disinfecting wipes</li> <li>• Air ventilation systems (fans, filters, air purifiers, HEPA cleaners, HVAC maintenance, window screens, etc.)</li> <li>• UV sanitizing lights</li> <li>• Carpet shampooers</li> <li>• Vacuums</li> <li>• Steam mops</li> <li>• Washer/dryer</li> <li>• Dishwasher</li> <li>• Bleach</li> <li>• Hand sanitizer</li> <li>• Spray bottles</li> <li>• Hands-free soap dispensers</li> <li>• Hands-free faucets</li> <li>• No-touch trash cans</li> <li>• Paper towels, tissues, garbage bags</li> <li>• All soaps – laundry, hand, and dish</li> <li>• Cleaning and sanitizing services: Professional cleaning and sanitation services, and</li> </ul>	<ul style="list-style-type: none"> <li>• Receipts/Paid Invoices</li> </ul>
	Training and professional development on health and safety practices	OCFS-approved trainings on health and safety requirements and best practices, ECETP's Health and Safety and Medication Administration Trainings, etc.	<ul style="list-style-type: none"> <li>• Cancelled checks</li> <li>• Account statements</li> <li>• Documents reflecting proof of electronic payment or electronic funds transferred</li> <li>• Invoices</li> </ul>
Purchases of or Updates to Equipment and Supplies to Respond to COVID-19	Indoor and Outdoor Equipment and Supplies	<p>Funds in this category can be used to get indoor and outdoor equipment and supplies that facilitate business practices that go along with safety and developmentally appropriate practice. Some specific equipment might include:</p> <ul style="list-style-type: none"> <li>• Barriers/Portable partitions/Plastic shields/Sneeze guards</li> <li>• Sink installation for additional hand washing stations</li> <li>• Disposable food service items (including utensils, trays, plates, cups and bowls)</li> <li>• COVID-19 signage</li> <li>• Storage containers for: (1) Personal items such as individual children's masks, extra clothing, diapers and other supplies, (2) Materials and equipment to accommodate more space for social distancing in classrooms</li> </ul>	<ul style="list-style-type: none"> <li>• Receipts for any items purchased, including printer ink used for printing signage</li> <li>• Invoices for equipment installation or printing signage</li> <li>• Copies of payment method for products and services (cancelled checks, money orders, credit card statements or e-banking records)</li> </ul>
	Business items needed to respond to new challenges	<p>Business software that can:</p> <ul style="list-style-type: none"> <li>• Track attendance</li> <li>• Log staff attendance</li> <li>• Assist with parental communication</li> </ul>	<ul style="list-style-type: none"> <li>• Receipts of purchases</li> <li>• Invoices for any installation or customer service visit fees</li> <li>• Copies of method of payment for purchases and services (cancelled checks, money orders, credit card statements and e-banking records)</li> </ul>
	Technology upgrades for collecting data and reporting to lead agencies	Software purchases, technical assistance, etc.	<ul style="list-style-type: none"> <li>• Receipts/Paid Invoices</li> <li>• Copies of payment methods used to make purchases or pay for services (cancelled checks, money orders, credit card statements and e-banking records)</li> </ul>
Goods and Services Necessary to Maintain or Resume Child Care Services	Goods	<ul style="list-style-type: none"> <li>• Food and food services</li> <li>• Equipment and materials</li> <li>• Materials for play, learning, eating, diapering, toileting, and safe sleep</li> </ul>	<p>Suggestion to keep careful track of the number of meals served each day, including meals that are not reimbursed by the Child and Adult Care Food Program (CACFP).</p> <ul style="list-style-type: none"> <li>• Documentation of how these expenses improved the provider's program or helped them recover from COVID-19.</li> <li>• Receipts – paper or online receipts</li> </ul> <p>For electronic posting or yard sale purchases:</p> <ul style="list-style-type: none"> <li>• A receipt book or written record of important purchase information with the seller's signature</li> <li>• Copy of the ad</li> <li>• Picture of the purchase</li> <li>• Documentation of how these expenses improved the provider's program or</li> </ul>



## Child Care Stabilization 1.0

Allowable Expenses and Required Supporting Documents

Expense Category	Expense Type	Description of allowable expenses (Examples include but are not limited to)	Supporting Documents (Examples include but are not limited to)
	Services necessary to maintain or resume child care services	<ul style="list-style-type: none"> <li>• Business automation training and support services (child care tracking online systems, etc.)</li> <li>• Shared services (Shared Services Alliances)</li> <li>• Child care management services (online payroll systems, accounting services, computer-based employee time tracking, etc.)</li> <li>• Food services</li> <li>• Transportation – transportation services, gas purchases, business auto insurance, and expenses for vehicle maintenance (oil changes, inspections, and repairs)</li> <li>• Janitorial or cleaning services</li> <li>• OCFS-approved trainers for staff</li> </ul>	<ul style="list-style-type: none"> <li>• Receipts/Paid Invoices</li> <li>• Documentation of how these expenses improved the provider's program or helped them recover from COVID-19.</li> </ul>
	Fees	Fees related to Statewide Central Register for Child Abuse and Maltreatment (SCR) Online Clearance System requests, expenses for paying for consultation services or advertising and marketing services	<ul style="list-style-type: none"> <li>• Receipts/Paid Invoices</li> <li>• Documentation of how these expenses improved the provider's program or helped them recover from COVID-19.</li> </ul>
Mental Health Supports for Children and Employees	Childhood mental health supports	Infant Toddler Mental Health Consultation – ITMHC, Early Childhood Mental Health Consultation – ECMHC	Providers do not need to keep any financial records because no cost for these services
	Mental health consultations and other types of mental health supports for staff	<p>Staff training, development, and technical assistance on topics such as: Classroom coaching, The Pyramid Model and Pyramid Model practice-based coaching, reflective supervision, team building, and resiliency and stress management</p> <p><b>Staffing patterns and schedules</b></p> <ul style="list-style-type: none"> <li>• Hire additional floaters to cover breaks</li> <li>• Staff to support busy times during program operation where extra support would benefit children, such as the beginnings and ends of the day, infant and toddler nap times, non-napping time for older children</li> <li>• Part-time staff to provide additional breaks, planning time, and paid time off for full-time staff</li> </ul> <p><b>Program materials and supplies, such as:</b></p> <ul style="list-style-type: none"> <li>• Staff mental health library (may include books, audio books or recordings in the areas of wellness, nutrition, exercise, and relaxation)</li> <li>• Parent resource library that connects families to community resources including those specific to managing stress and trauma</li> <li>• Adding toys, materials, and children's books to the environment to spark conversations about emotions and stress, for example: Sensory materials such as playdough, sand and water bins, paints, Additional play materials in the block, dramatic play and music areas, Outdoor equipment, and duplicates of favorite play materials</li> </ul>	<ul style="list-style-type: none"> <li>• Invoice or receipt containing training information (the training date, time, trainer, and cost)</li> <li>• Receipt showing amount paid and method of payment</li> </ul>
	Family Engagement	<ul style="list-style-type: none"> <li>• Provide opportunities for families to have conferences with teachers</li> <li>• Purchase materials to strengthen home-child care connections (ex: activity bags, books, and other materials children can take home)</li> <li>• Host positive solutions for family classes (or Pyramid) training</li> <li>• Organize activities with families (ex: family game nights, show and share activities in the classroom)</li> </ul>	<ul style="list-style-type: none"> <li>• Invoice or receipt containing training information (the training date, time, trainer, and cost)</li> <li>• Receipt showing amount paid and method of payment</li> </ul>
Professional Development Related to Health and Safety Practices	Professional development training that supports meeting state and local health and safety guidelines	<p>Includes those related to:</p> <ul style="list-style-type: none"> <li>• Health and safety training</li> <li>• Medication Administration Training (MAT)</li> <li>• Prevention and responses due to food and allergic reactions</li> <li>• CPR and first aid</li> <li>• Health care consultants</li> <li>• Behavioral specialists</li> <li>• Infant toddler specialists</li> <li>• Additional staff to provide support for children and classrooms based on children's needs</li> </ul>	<ul style="list-style-type: none"> <li>• Receipts and proof of payment for any products purchased or services rendered</li> <li>• If a training covers multiple sessions, each with attached fees, make sure to get and save information for all sessions</li> </ul>



## Child Care Stabilization 1.0

Allowable Expenses and Required Supporting Documents

Expense Category	Expense Type	Description of allowable expenses (Examples include but are not limited to)	Supporting Documents (Examples include but are not limited to)
	Additional trainings that are related to health and safety	<p>Include but are not limited to:</p> <ul style="list-style-type: none"><li>• Prevention and control of infectious diseases</li><li>• Prevention of sudden infant death syndrome and use of safe sleep practices</li><li>• Building and physical premises safety</li><li>• Prevention of shaken baby syndrome, abusive head trauma</li><li>• Identification and prevention of child abuse and maltreatment</li><li>• Response planning for emergencies from a natural disaster or a person-caused event</li><li>• Handling and storage of hazardous materials and the appropriate disposal of bio contaminants</li><li>• Appropriate precautions in transporting children</li><li>• Recognition and reporting of child abuse and neglect</li><li>• Food safety, including preparation and storage</li><li>• Trainings on how to increase children's physical activity</li></ul>	<ul style="list-style-type: none"><li>• Receipts and proof of payment for any products purchased or services rendered</li><li>• If a training covers multiple sessions, each with attached fees, make sure to get and save information for all sessions</li></ul>