

Allowable Expense Guide for *Build, Learn, Grow* Stabilization Grants

Awarded early care and education and out-of-school time programs may use *Build, Learn, Grow* Stabilization Grant funds across seven categories of allowable expenses, for expenses incurred from Jan. 31, 2020–Sept. 30, 2023. These allowable expense categories include:

-  Personnel Costs
-  Facility Fees, Maintenance & Improvements
-  COVID-19 Safety-Related Needs
-  Goods and Services Necessary to Resume and Strengthen Operations
-  Mental Health Supports for Children and Employees
-  Health and Safety Training

This guide outlines for programs sample allowable expenses that fall within each category and important documentation and reporting guidelines. Federal regulations require all recipients of federal funds to keep financial documents for five years. Programs will only be required to produce specific receipts as evidence of grant expenditures if their program is selected for an audit. Failure to produce the appropriate documentation and detail required by Federal and State Agencies will result in grantees having to pay back the funds they received in full.

For additional questions and support, contact SPARK Learning Lab:

 help@indianaspark.com  1-800-299-1627

 Live chat on indianaspark.com or in My SPARK Learning Lab



Personnel Costs

Personnel costs include expenses related to hiring, compensating, training or retaining staff.



Examples of these expenses include:

- Payroll and salaries
- Premium pay (e.g., higher wages provided to employees who work holidays, weekends, nights, vacation days or more than eight hours per day)
- Recruitment incentives
- Staff bonuses
- Wage increases
- Employee benefits (health, dental, vision, insurance)
- Retirement costs and contributions
- Educational costs (professional development, training, scholarships, etc.)
- Child care costs for staff
- Paid sick or family leave
- Work-related transportation costs for employees (e.g., transportation and mileage reimbursement for educational training programs, etc.)
- Support for getting the COVID-19 vaccine (appointments, paid sick leave, transportation, etc.)



Records or supporting documentation for these types of expenses may 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
- Bank statements

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Facility Fees, Maintenance and Improvements

Programs may use grant funds for expenses required to pay for, maintain or improve their facilities.



Examples of these expenses include:

- Rent, lease or mortgage payments
- Business utility bills (heat, electric, phone, Wi-Fi service, etc.)
- Liability and/or accident insurance, transportation insurance, homeowner's insurance, business insurance, etc.
- Late fees or charges from late payments
- Facility maintenance or minor improvements such as:
 - Upgrading playgrounds
 - Renovating bathrooms
 - Installing ramps, railings and other accessibility features
 - Removing non-loadbearing walls to create more space for social distancing
 - Replacing carpet with linoleum or another easily cleaned surface
 - Installing touch-free faucets or light switches

Please note that grant funds from this category CANNOT be used for construction or major renovations/remodeling (e.g., structural changes to foundations and loadbearing walls, extensive alterations of a facility, etc.)



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
- Bank statements

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COVID-19 Safety-Related Needs

Programs may use grant funds to purchase, replenish or update equipment and supplies used in response to COVID-19.



Examples of these expenses include:

- Personal protective equipment (gloves, masks, digital thermometers, face shields, changing table paper, etc.)
- Cleaning and sanitation supplies and services (cleaning/disinfecting wipes, ventilation systems, vacuums, washer/dryer, bleach, hand sanitizer, spray bottles, soaps, garbage bags, professional cleaning and sanitation services, independent cleaning services, etc.)
- Training and professional development on health and safety practices (OECOSL-approved trainings on health and safety requirements and best practices, staff time to review and prepare for CDC guidance, etc.)
- Indoor and outdoor equipment and supplies (portable partitions, plastic shields, sink installation, disposable utensils and dishes, COVID-19 signage, storage containers, etc.)
- Business items needed to respond to new challenges (software for tracking attendance, communicating with parents, etc.)



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
- Bank statements

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Goods and Services Necessary to Resume and Strengthen Operations

Programs may use grant funds for expenses that support them in maintaining or resuming full operations, as well as making investments in goods and services that strengthen their programs for the long-term.



Examples of these expenses include:

- Food and beverage services for program-provided meals
- Equipment and materials necessary to run a child care business
- Materials for play and learning
- Materials for eating
- Materials for diapering and toileting
- Materials to ensure safe sleep
- Business automation training and support services (e.g., child care management systems)
- Costs for shared services (e.g., Shared Service Alliances)
- Child care management services (online payroll systems, accounting services)
- Transportation services
- Janitorial or cleaning services
- OECOSL-approved trainers for staff



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

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Mental Health Supports for Children and Employees

Programs may use grant funds to support costs related to the mental health and well-being of their children and employees.



Examples of these expenses include:

- Childhood mental health supports (e.g., infant/toddler and early childhood mental health consultation services, targeted programming, etc.)
- Mental health consultations and other mental health supports for staff
 - Staff training and development
 - Coaching
 - Team building
 - Resiliency and stress management
 - Staffing patterns and schedules
 - Program materials and supplies
- Family engagement
 - Parent/teacher conferences
 - Books and other materials children can take home
 - Activities like family game nights



Records or supporting documentation for these types of expenses may include:

- Original invoices and/or receipts for purchases
- Employee timecards
- Invoices, receipts and check information for professional development trainings
- Bank statements

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Health and Safety Training

Programs may use grant funds for costs associated with training staff in health and safety measures.



Examples of these expenses include:

- Professional development training to meet state and local health and safety guidelines, including those related to:
 - Health and safety training
 - Medication Administration Training (MAT)
 - Prevention of and responses to food and allergic reactions
 - CPR and First Aid
 - Health care consultants
 - Behavioral specialists
 - Infant toddler specialists
- Additional staff to provide support for children and classrooms based on children's needs



Records or supporting documentation for these types of expenses may include:

- Original invoices or receipts
- Payroll records
- Employee timecards
- Invoices, receipts and check information for professional development trainings
- Bank statements

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