



# Expense List for Investing in Iowa Child Care



Funded by: Coronavirus Relief and Response Supplemental Appropriations Act of 2021

## Allowable and Non-Allowable Expenditures for Investing in Iowa Child Care

Allowable Expenditures	Non-Allowable Expenditures
<p>Health and Safety</p> <ul style="list-style-type: none"> <li>• First aid kits</li> <li>• Car seats</li> <li>• Safety gates</li> <li>• Child safety locks</li> <li>• Smoke detectors</li> <li>• Carbon monoxide detectors</li> <li>• Outlet covers/plugs</li> <li>• Cord covers for electrical cords</li> <li>• Safety barriers for stairs &amp; doors</li> <li>• Railings on stairways</li> <li>• Barriers around heating stoves/elements</li> <li>• Medication lock box</li> <li>• Foot operated or hands-free equipment (water faucet, paper towel dispenser, soap dispenser)</li> <li>• Thermometer</li> <li>• Personal Protective Equipment (PPE)</li> <li>• Cleaning supplies as needed for COVID mitigation practices</li> <li>• Sleep sacks</li> <li>• Toothbrush storage</li> <li>• Helmets for riding toys</li> <li>• Fire extinguishers</li> <li>• Emergency preparedness items</li> <li>• Lead paint removal/abatement</li> <li>• Radon test kit</li> <li>• Radon mitigation</li> <li>• Security system*</li> <li>• Carpet cleaner (for existing carpet)</li> <li>• Walkie talkie (\$100 max)</li> <li>• Any Fire Marshall requirements</li> </ul>	<p>Ongoing Operating Expenses Including but not limited to:</p> <ul style="list-style-type: none"> <li>• Insurance</li> <li>• Utilities</li> <li>• Telephone fees</li> <li>• Staff salaries outside of preapproved formula</li> <li>• Licensing fees</li> </ul>
<p>Classroom Furniture or Play Equipment</p> <ul style="list-style-type: none"> <li>• Shelving (for child materials or teacher storage)</li> <li>• Totes/baskets for materials</li> <li>• Child-sized tables/chairs</li> <li>• Cribs</li> <li>• Playpens (approved for sleeping)</li> <li>• Cots</li> <li>• Mats</li> <li>• Tight-fitting sheets</li> <li>• High-chairs</li> <li>• Strollers</li> <li>• Changing stations w/ non-porous surface</li> <li>• Steps by sinks</li> <li>• Accessible place for children to store their belongings</li> <li>• Parent communication items (dry erase or cork board)</li> </ul>	<p>Purchasing of Property or Land</p>



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Allowable Expenditures	Non-Allowable Expenditures
<ul style="list-style-type: none"> <li>• Curtains/cordless blinds</li> <li>• CD player/Bluetooth speaker</li> <li>• <i>Developmentally Appropriate</i> Play Equipment               <ul style="list-style-type: none"> <li>○ Art and expressive materials</li> <li>○ Block center materials</li> <li>○ Cozy materials (washable)</li> <li>○ Dramatic play materials</li> <li>○ Language and book materials</li> <li>○ Manipulative materials</li> <li>○ Music and dance materials</li> <li>○ Nature and science materials</li> <li>○ Sensory materials</li> <li>○ Math and number materials</li> <li>○ Active physical play materials</li> <li>○ Diversity materials</li> </ul> </li> <li>• Evidence-based curriculum materials</li> <li>• Evidence-based screening materials</li> <li>• Evidence-based assessment materials</li> </ul>	
<p>Minor Renovations**</p> <ul style="list-style-type: none"> <li>• Sprinkler system</li> <li>• Radon mitigation</li> <li>• Plumbing repairs*</li> <li>• Fire alarm system</li> <li>• Exit signs</li> <li>• Emergency lighting</li> <li>• Wiring updates*</li> <li>• Fencing</li> <li>• Steps or stairs*</li> <li>• Flooring repairs*</li> <li>• Bathroom repairs/renovations*</li> <li>• Toilets</li> <li>• Sinks*</li> <li>• Plumbing modifications*</li> <li>• Roof replacement (no structural changes)*</li> <li>• Removal or addition of non-load bearing walls*</li> <li>• Secondary exits (egress window, stairs, infant room doors)</li> <li>• Contractor fees to complete any of the above minor renovations</li> </ul>	<p>Construction or Major Renovation of a Building</p> <p>Major renovation means:            (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</p>
<p>Appliances</p> <ul style="list-style-type: none"> <li>• Kitchen hood*</li> <li>• Stove*</li> <li>• Oven*</li> <li>• Microwave*</li> <li>• Refrigerator*</li> <li>• Dishwasher*</li> <li>• Washer*</li> <li>• Dryer*</li> <li>• Furnace*</li> <li>• Air conditioner*</li> <li>• Water heater*</li> </ul>	<p>Non-essential Kitchen Appliances</p> <ul style="list-style-type: none"> <li>• Toaster oven</li> <li>• Blender</li> <li>• Slow cooker</li> </ul>



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Allowable Expenditures	Non-Allowable Expenditures
<b>Office Equipment</b> <ul style="list-style-type: none"> <li>• Desk</li> <li>• Chair</li> <li>• Filing cabinet</li> <li>• Shelving</li> <li>• Computer (\$500 max)</li> <li>• iPad for administration/parent communication (not for use with children)</li> <li>• Printer/scanner/copier (\$100 max)</li> <li>• Computer software (\$150 max)</li> <li>• Business Phone (\$100 max)</li> <li>• Answering machine</li> <li>• Router (\$100 max)</li> <li>• Camera (\$100 max)</li> <li>• Laminator (\$100 max)</li> </ul>	<b>Electronics not related to Administration/Record Keeping</b> <ul style="list-style-type: none"> <li>• Televisions</li> </ul>
<b>Adaptations for Children with Disabilities</b> <ul style="list-style-type: none"> <li>• Ramps</li> <li>• Handrails</li> <li>• Widened doorways</li> <li>• Any Americans with Disabilities Act (ADA) accessibility modifications</li> </ul>	<b>Professional Development</b> <ul style="list-style-type: none"> <li>• Tuition</li> <li>• Books</li> <li>• Training costs</li> <li>• Travel expenses</li> </ul> CPR/FA covered in staff formula
<b>Advertising to Parents and Potential Employees</b> <ul style="list-style-type: none"> <li>• Newspapers</li> <li>• Digital ads</li> <li>• Promotional materials (i.e. pens with business name and phone number)</li> </ul>	<b>Consumable Items</b> <ul style="list-style-type: none"> <li>• Food</li> <li>• Beverages</li> </ul>
<b>Outdoor Play Area</b> <ul style="list-style-type: none"> <li>• Storage shed for outside materials (kits are approved, not built from scratch)</li> <li>• Natural playscapes</li> <li>• Playground equipment</li> <li>• Fall surfacing</li> <li>• Sun shades</li> <li>• Riding toys</li> <li>• Gross motor equipment</li> <li>• Weather-resistant materials for outdoor centers (blocks, science materials)</li> <li>• Tree removal/clean up if in Emergency Declaration county</li> </ul>	<b>Items not Recommended Due to Health, Safety or Developmental Reasons</b> <ul style="list-style-type: none"> <li>• Carpeting</li> <li>• Infant swings</li> <li>• Walkers</li> <li>• Trampolines</li> <li>• Swimming/wading pools</li> <li>• Battery operated toys</li> </ul>
<b>Vehicles</b> <ul style="list-style-type: none"> <li>• Must be 100% dedicated to the program</li> <li>• Transportation to and from school-based activities (PreK-5<sup>th</sup>)</li> <li>• Urgent Regulatory is only vehicle repair on 100% dedicated vehicles</li> </ul>	
<b>New Staff On-Boarding Expenses (\$5,000 per staff member)</b> <ul style="list-style-type: none"> <li>• For new staff needed due to increased capacity</li> <li>• NOT for staff turnover</li> </ul>	

\*If the item is not 100% dedicated to the child care program, *Investing in Iowa Child Care* will pay 35% for registered Child Development Homes. If a licensed Center is in a multi-use building (i.e. before and after school program in a school building) the expenses must be related to the child care program.

\*\*May NOT add, remove or modify any load-bearing walls.