**Section 50.1130 Eligible Expenses**

a) Awards may be used to cover any operational cost that is not otherwise covered by a tax credit, grant, or refundable loan from any source (e.g., Paycheck Protection Program, Economic Disaster Injury Loan, other disaster relief, Head Start or Early Head Start, Early Childhood Block Grant, philanthropic grants) and must be eligible for reimbursement through the Coronavirus Response and Relief Supplemental Appropriations Act funding and/or the American Rescue Plan Act funding designated for child care. Federal guidance concerning eligible operational costs can be accessed at https://www.acf.hhs.gov/sites/default/files/documents/occ/CCDF-ACF-IM-2021-02.pdf.

b) Examples of eligible operational costs include, but are not limited to: existing staff wages and benefits, occupancy costs, materials and supplies, and professional services.

c) Beneficiaries must spend 75% of the total amount awarded on new or expanded investments related to personnel, which include but are not limited to: increases in compensation for any staff in a child care center or family child care home, inclusive of premium or hazard pay or ongoing/recurring staff bonuses; expansion of existing health, dental, and vision insurance, or purchase of new insurance for staff; new or expanded scholarships; new or expanded paid sick or family leave; new or expanded retirement contributions; new or expanded professional development or training; support for staff to access COVID-19 vaccines, including paid time off for vaccine appointments and to manage side effects, as well as transportation costs to vaccine appointments; recruiting and retaining existing and former child care workers and strengthening the diversity of the workforce to meet children's and families' needs, including recruitment and retention bonuses; new or expanded infant and early childhood mental health consultation; or new or expanded mental health consultations for staff and other types of mental health supports to staff.

(Source: Amended at 48 Ill. Reg. 2159, effective January 24, 2024)