

NH DHHS CCRSP and CCCAS FINAL REPORT

As of January 6, 2021, subject to changes/updates

For Assistance in Completing Your Final Report and Worksheets:

- Read the step by step instructions
- Watch the updated CCRSP/CCCAS Final Report “How To” Webinar here: <https://www.nh-connections.org/covid-19/recovery-stabilization/recovery-and-stabilization-a-webinar-series/> being posted on January 7, 2020
- On January 7th you will receive an email from our technical support team. Please see email for individual office hours by program name.
- Contact our Technical Assistance Team through:
Email: eccp@dhhs.nh.gov
By phone: 603-271-7221, messages only
DO NOT SEND MESSAGES TO THE GMAIL ADDRESS

Please read all instructions before you begin.

Key Information:

- **THE DEADLINE FOR FINAL REPORT SUBMISSION is Sunday, January 24th 2021, at 11:59 PM, with no exceptions.** This includes the online report and separate multi-site worksheets;
- **All awardees must complete a Final Report** for Child Care Recovery and Stabilization Program (CCRSP) and the COVID-19 Child Care Assistance Supplement (CCCAS):
- **The Final Report with a custom link** allowing awardees to save and then return to their work until it is completed will come from the email NHDHHSFINALREPORT2020@gmail.com
- **The Final Report will automatically save** and you can return by re-clicking on the link in your email
- **You cannot “forward” the custom email link**, it is connected to your email only
- **The custom link cannot be shared.**
- **If you need a new link, email Dianne Chase at Dianne.chase@dhhs.nh.gov**
- **Multi-site Worksheets are to be submitted via email** through the ECCP@dhs.nh.gov mailbox. Please put the name of your program/organization in the subject line along with the words FINAL REPORT documents;
- **If you need a hardcopy of the final report to complete** due to technological challenges, please email [us](mailto:us@dhhs.nh.gov) at ECCP@dhhs.nh.gov. We will mail you a hard copy of the Final Report with a return stamped envelope. **This report must be postmarked no later than Friday, January 24th.** You can also fax your completed Final Report to (603)271-8712 by no later than the deadline above. You may mail it, by the deadline to:

Dianne Chase
CCRSP/CCCAS Final Report
DHHS/Bureau of Child Development and Head Start Collaboration
129 Pleasant Street
Concord, NH 03301

- **WE WILL NOT BE ACCEPTING PICTURES OF YOUR FINAL REPORT AS SUBMISSIONS!**
- **Before you go online** to answer the Final Report questions, be sure you have reviewed the template and assembled your information. We also suggest that you write up your narrative so you can “cut and paste”.
- **The OPTIONAL FINAL REPORT WORKSHEET** is for your use in calculating the numbers you will need for several questions. You do not need to submit it. Please keep it in your financial files for reference. If you want it

reviewed prior to submitting your Final Report, please contact Tori Black at eccp@dhhs.nh.gov and she will arrange for a team member to review it;

- **If you accidentally submit the Final Report** before you are done please contact us at ECCP@dhhs.nh.gov and we will get it released back to you or send you a new link as needed.
- **If you realize you have made a mistake** on the Final Report, please email the ECCP Team at eccp@dhhs.nh.gov and put FINAL REPORT MISTAKE in the subject line. We will go into your Final Report and make the change as appropriate. You can only do this until the deadline; **you will get an email confirmation right away**. Once you complete and submit your **FINAL REPORT**, you should get a pop up saying thank you. You should get a copy of your Final Report via email from the Gmail address – this will only happen if you used the link through the email address. If you do not get a copy, please let us know at eccp@dhhs.nh.gov

Final Report Online Step-By-Step Instructions

Introductory Paragraph: Read the introduction and note the deadline and confidentiality piece

Welcome to the CCRSP/CCAS FINAL REPORT. This required report is designed to document your program status over the last 10 months, how you utilized your CARES Act funding with the allowable uses (income loss and COVID-related expenses) and the challenges you faced and will continue to face in the near future. We appreciate the time you will put into completing this document. We have done our best to avoid redundancy from other information you have already provided. Please refer to the detailed instructions included with the Part One email or go to the link here: <https://www.nh-connections.org/covid-19/recovery-stabilization/> as of Thursday, January 7, 2021 - all instructions and the webinars will be posted for your use as needed.

IMPORTANT NOTE ABOUT CONFIDENTIALITY: The publicly released summary report based on the answers you share in this report are not going to be shared with program identifiable characteristics. This information will be shared as aggregate data; not identifying specific programs, but instead, share trends, issues, geographical insights, etc.

Remember: DUE DATE January 24, 2021 midnight - no exceptions.

1. Program Contact Information

Is this section include the Organization's name (the one that holds the vendor number) and the DBA (Doing Business As) Name – For example, the organization might be Children's Programs International and the DBA is Durham Children's Program. If you are not part of a larger organization, then your organization name and DBA are the same. For example, Silly Kids Center is both the organization and the DBA.

If you are a multi-site program, your DBA will be the words MULTI-SITE

Be sure your email and mailing addresses are correct. The contact person in this section is the person that prepared the report. This is extremely important because the Final Report team will use this contact information to contact you if needed.

2. Program Specific Information

Here you put the address for the actual physical location of the program. Multi-site programs should type in the words MULTI-SITE in the actual program address line.

Multi-site programs will be completing and emailing the multi-site spreadsheet.

For the vendor number, please include the vendor number for the organization listed in Question 1.

If you have a child care scholarship resource identification number (RID#) that should be included here.

If you are a multi-site with multiple RID numbers, include them in the appropriate column on the multi-site spreadsheet

3. Program is....

Select the answer that best describes your program(s)

4. Program Type (check all that apply)

Check off as many of the descriptors that apply to your program. Remember that a non-profit is a tax designation such as the 501c3, file 990, and usually have a Board of Directors. This is different from a for-profit which is a regular business that operates to make a profit (although it does not mean that you do make one). For profit programs; file regular taxes, are proprietor owned (by one person or maybe a group of people) and can be child care centers, family child care, individual care givers – licensed or license-exempt.

5. Program Open and Closure – Please indicate your program status for the designated months in 2020 (March 1, 2020 through December 30, 2020) and, if fully or partially closed, please list ALL the reasons that apply.

Multi-sites will use the separate multi-site worksheet

This question is looking at when your program was open or closed for COVID-related issues. If your program was open for a full month (and regular closing times like July 4th or Thanksgiving don't count these as closures) then you would not need to check off anything in the "reason" columns.

If your program was open for a partial month (closed for a week or more, but not fully closed) then check off OPEN PARTIAL MONTH and indicate one or more reasons.

If you were closed the entire month again check off the appropriate category and the reason.

For example, in December you may automatically close your program from Christmas Eve until the beginning of the New Year – that would be a partial closure due to a SEASONAL CLOSING.

Another example might be in April when you were fully closed due to Low enrollment and opting to stay closed since you were not carrying for essential worker's children;

Indicate as many reasons as needed. There are no right or wrong answers and this is not a test to see when you were open or closed that impacted income losses.

6. Children regularly attending during the COVID-19 Pandemic Period from March 1, 2020 through December 30, 2020

This question is looking at unique children and it does not matter if they are full or part time. To be considered "attending" it means they come at least 50% of their regularly scheduled time assuming you are open. This is not the number of children enrolled remember (that number we already have from you) this is actually attending.

For example...

- If you close for two weeks in December, but you had 24 children full and part time enrolled and they attended every day you were open than you should count them.
- If you closed for a week in July due to COVID exposure, but those same children attended all the time you were open then it would be the same 24.
- But if in November, you had 6 children (full or part time) out due to COVID or anything else than you would only account for the 18 children present.
- Also if your enrollment dropped and in September you only had 12 attend (but 1 stayed "enrolled) of the 24 because their parents were working at home, then you only put the 12 actually attended.

- Don't worry about being precise, if a child was out a few days here or there – still count them as attending.

7. Did you continue to charge families –

Indicate if you charged families even if your program was closed or if they were not attending
Here you can use “other” answer if you charged some and not others or charged for enrolled children that were “holding a slot”, but not for the times when you were closed.

8. Staff Regularly During the COVID—19 Pandemic Period March 1, 2020 through December 30, 2020

Here we are asking about full and part time. These answers should indicate whether the staff person(s) worked at least 50% of their scheduled time. If you were closed during the month, but still had staff working then indicate that on the chart; if you had a full time person you moved to a part time position because they could only work 30% of their regularly scheduled time because they were remote teaching their own children at home – that staff person would be listed under part time. However, if the person is a full time person, but you did not have enough children to use them full time so they only worked 45% of their scheduled time then you would not count them.

We have your original staffing numbers for your applications and invoices and this lets us say – this program was employing fewer employees on a regular basis due to COVID or another reason.

If you were partially or fully closed as you indicated in the previous charts, then your staff numbers would be low or zero accordingly.

9. Did you pay staff under the following circumstances –

Here you are letting us know when you were able to pay staff – again no right or wrong answer – just lets us know what challenges both the staff and program were facing when either program or personal circumstances occurred.

10. Snapshot of Income Changes – NOTE: CHANGE FROM GROSS INCOME TO NET INCOME AFTER EXPENSES! IF YOU HAVE ALREADY SUBMITTED YOUR REPORT, YOU DO NOT NEED TO CHANGE THIS INFORMATION!

Here is a question that gives our federal funders and state oversight team a snapshot of how we made sure programs were eligible to receive funding. We understand that some programs made more money because they went full day (like afterschool programs) and others made less due to closures, reduced group sizes, and lower overall enrollment. This is not an auditing question or tax documentation; it is looking at the difference in income with an opportunity for a very brief explanation. If you are using the Optional Worksheet, the information is –

Worksheet C = 2019 Net Income after expenses is Column D Row 16 and Worksheet A Column J Row 20

Worksheet B = 2020 Net Income after expenses is Column D Row 16 and Worksheet A Column J Row 21

Worksheet A = Difference between the Net Income 2019 and the 2020 income is on Worksheet A Column J Row 22 and if it is more than 2019 then put a + symbol, if 2020 is lower then put a - symbol

If you are using your own accounting information, then you are putting in your net income for 2019 and 2020 which is income – expenses = net income

Do not include CCRSP/CCAS award funds or your PPP loan in your income.

Round off all amounts and do not include cents, we understand this is an estimated answer

11. Briefly describe the difference in your 2019 and 2020 income.

This is an opportunity to briefly explain the difference from 2019's income and what you projected for 2020. For example, we had an increase in income due to going full day with our afterschool program or we had significant losses in 2020 due to be closed for two months and then had significant lower enrollment.

12. Snapshot of COVID-19 Related Expenses and Income Losses

Here is another question that gives our federal funders and state oversight team a snapshot of how we made sure programs were eligible for funding. Again, this is not an auditing question or tax documentation, it is looking at where you could apply the funding you received. Be sure to review the allowable chart at the end of the document for reference. Again, this is an estimated amount and should be rounded off.

If you are using the Optional Worksheet, the information can be found:

Worksheet A

Estimated COVID-related Expenses = Column J Row 16

Estimated Income Losses = Column J Row 17

Total Qualified COVID-Related Expenses and Income Losses = Column J Row 18

If you are using your own accounting information remember the following :

- Do not include PPP or CCRSP as income and use the formula of Projected Income
- Actual Income (and fundraisers you could not hold count as lost income) = Eligible Income Losses + COVID-related Expenses (see the chart) = Total Qualified COVID-related Expenses and Income Loss

Note the PPP and CCRSP and other income have been removed from this worksheet making it different than the CCCAS worksheet. If you wish to use the CCCAS worksheet as reference, then deduct the CCRSP and PPP Income from your total income by putting a 0 in those categories.

13. Estimating how you used your CCRSP and CCCAS funds

This question asks you to start with 100% and ESTIMATE how you used your awards. This is an estimate of percentages.

For example, if I got \$10,000 for CCRSP Rounds One and Two and used 60% for Income Losses and 20% for extra staff to accommodate smaller groups and 20% for non-staff expense like supplies, building modifications (see the chart) then I would have 100% accounted for.

Do this for CCRSP (summer camps you only had Round 1) and CCCAS if you were funded. You do not need to have received your payment to complete this section.

14 – 17 are self-explanatory

18. Optional – this is a great way to share some of the experiences of your program, staff and families, your successes, challenges etc. There is not a lot of space, so please do not hesitate to email your narrative to dianne.chase@dhhs.nh.gov if you feel you are in need of more room.

FINAL REPORT Worksheet Overview

There are three excel worksheets that can be used to help complete your Final Report. These are OPTIONAL and should not be sent in with the report. However, if you want assistance completing them we are happy to help!

They are identified by a letter and include:

- A. 2020 COVID-Related Income Loss and Expense Worksheet
- B. 2020 Projected Income and Expense Statement
- C. 2019 Income and Expense Statement

In order to complete these documents, you will need to have the following information available:

Program 2019 expenses and income by month (for the calendar year January to December 2019).

This can be taken from your Profit and Loss Statements, accounting records, and other resources that you use to keep track of incoming payments for tuition (from parents, child care scholarship funds, employer subsidies, etc.) and additional sources of income you received (including grants, fundraising, and cash donations). You may have provided much of this information on your initial CCRSP application so be sure to look back on what you submitted. Do not turn in your own version of this worksheet. Please summarize the information using the excel spreadsheet. No other worksheet will be accepted.

Program 2020 projected income and expenses by month (for the calendar year January to December 2020).

This can be completed using your current year records for income and expenses, your budget, current bills, and income receipts— much like those we described in the previous paragraph.

COVID-related income loss and expenses by month (for the calendar year January to December 2020, beginning in March).

This may be a bit more challenging so this information, by category, will be reviewed in the worksheet instructions below. Start by looking at all the things you have purchased or spent money on since March – those are your expenses. Now separate the expenses that are COVID-related (see the included chart by category), all the items you have purchased for COVID-related activities, plus any increases in your regular expenses that have occurred because of COVID. In some cases, you will need to look at your previous expenses (pre-COVID) and compare it with your current expense to identify the COVID-related part of the expense.

For example, if you paid \$1000 for your regular cleaning supplies (including disinfectant wipes, hand soap, and gloves) in July of 2019, but when you reordered the same amount of those supplies in July of 2020, there was a significant price increase of 40%. That increase of 40% is a COVID-related expense. In addition, you also ordered hand sanitizer and masks that you have never ordered in the past. Those two are COVID-related expenses. As you work through the worksheet, you will be looking at the expense areas of staff, supplies, operations and services. You will also need access to your income numbers for the same period. This includes your parent paid tuition, NH Child Care Scholarship, other income sources, and any COVID related income.

Completing the Worksheets

All three worksheets are in the same Excel document. If you do not have Excel, you may contact us at ECCP@dhhs.nh.gov for information on where to get a hard copy. This will include the specific calculations for each row and column. Please note the worksheets are described in reverse order, starting with Worksheet C.

Before you begin entering data –

1. Save the Excel Spreadsheet on your computer as **Your Program Name) Worksheets (Today's Date)**. Be sure to continually save the document as you work on it to ensure you do not lose your data entries. If you are doing the document by hand, pay special attention to the calculations.
2. If you have a prepared Profit & Loss Statement or other financials for your organization, you will need to add up the expenses and income and put this information on the spreadsheet. You may not add rows, columns or change the formulas.

Worksheet C. 2019 Profit and Loss Statement

1. Put your Program Name on the top of the sheet. This should reflect the name of the program that will be reflected in the expense and income numbers. If you are a multi-site program, you should put the name of the parent organization. For example, "Boys and Girls Club" and then the words "All # Sites." Multi-site programs will include their program names and physical addresses on a separate form attached to their notification email.
2. Complete the expense and income cells for each month of 2019. If you had an anomaly in 2019 make a note at the bottom of the spreadsheet. For example, if you expanded the number of licensed or approved children you could have in your program or reduced it; if you opened a new site; if you were totally or partially closed for some reason such as relocating or fire/flood.

Worksheet B. 2020 Profit and Loss Statement

1. Put your Program Name on the top of the sheet. This should reflect the name of the program that will be reflected in the expense and income numbers. If you are a multi-site program, you should put the name of the parent organization. For example, "Silly Kids International" and then the words "All # Sites." Multi-site programs will be completing a fourth worksheet listing the individual sites and addresses.
2. Complete the expense and income cells for each month of 2020. These should be as close to your actual numbers as possible. If you had an anomaly in 2020, make a note at the bottom of the spreadsheet. For example, if you expanded the number of licensed or approved children you could have in your program or reduced it; if you opened a new site; if you were totally or partially closed for some reason such as COVID-19. For the months that you do not have your financial numbers yet, use your best estimate. Remember the expenses include both your COVID and non-COVID expenses.

Worksheet A. COVID Income and Loss Worksheet

1. Put your Program Name on the top of the sheet. This should reflect the name of the program that will be reflected in the expense and income numbers. If you are a multi-site program you should put the name of the parent organization. For example, "Silly Kids International" and then the words "All # Sites."
2. Complete, in Column B, the income you have received each month for tuition, NH Child Care Scholarship, parent copays, registration fees. In Column C, put in the amount of income you have lost each month. For example, if you usually have full tuition from 10 children at \$1,000 a month total, but only had 5 children then put \$500 as the income lost in that month. Be sure to include things like your summer registration fees and other income that is child related that you did not receive. In the "OTHER INCOME" cells below include the income that is listed. When actual numbers are not available, make your best estimate. The worksheet will automatically make the calculations for you. If you are doing the worksheet by hand, refer to the calculations page.

To complete the expenses in each heading, use the included "Allowable and Excluded Expense Chart" included with these instructions. While it is not an exhaustive list, it does give the guidance you will need to identify what expenses can be identified as COVID-related. Complete the expense and income cells for each month of 2020. These should be as close to your actual numbers as possible. For the months that you do not have your financial numbers yet, use your best estimate. Remember the expenses should only include your COVID-related expenses.

Now that you have finished your worksheets, you can complete your FINAL REPORT

CCRSP ALLOWABLE EXPENSES REFERENCE CHART*

As of October 14, 2020, subject to changes/updates

*Please note this list is representative of the allowable and excluded COVID- related expenses associated with child care and the CARES Act dollars being distributed through DHHS under the Child Care Recovery and Stabilization Program CCRSP (including the CCAS funding. This list not an exhaustive list and if you have concerns or questions about expense eligibility, please use the contact information described on the instruction page.

EXPENSE AREA	COVID-RELATED ALLOWABLE	EXCLUDED
<p>Staff Expenses</p> <p>These expenses relate to the cost of recruiting, retaining, training and supporting staff. Staff must fall into the category of direct care, support services, or direct management.</p>	<p>Wages for additional hours for staff to provide expanded COVID-related care such as smaller groups, entry door screening time, remote learning, etc. This includes overtime that is being paid to compensate a smaller number of employees to cover more hours due to the temporary or permanent loss of regular staff to COVID-related issues such as illness, need to support family with remote learning or care.</p> <p>Wages for additional staff added to provide smaller groups, extended care, increased number or hours of children (e.g. school agers for full day)</p> <p>Wages for staff providing EXTRA cleaning or screening services</p> <p>Bonuses and extra pay incentives to retain or recruit staff specifically related to COVID-19</p> <p>Expenses for health testing, mental health services, staff child care directly related to the COVID outbreak</p> <p>Extra health insurance premiums or upcharges due to COVID. Some health providers are charging a "COVID surcharge"</p> <p>Additional training/professional development costs that allowed for staff meeting the above conditions and regular staff to provide care during the COVID outbreak.</p>	<p>Regular wages for positions that existed pre-COVID or were added for reasons other than COVID such as opening a new location or replacing staff that separated from the organization</p> <p>All associated payroll expenses related to the positions described above, including but not limited to the employer portion of payroll taxes, workmen’s compensation, etc.</p> <p>Any staff costs that are covered by the Payroll Protection Program or unemployment compensation</p> <p>Any bonus or extra pay incentive that was funded by the ECCP Incentive Program or other like programs</p> <p>Training or education that does not directly support COVID-related activities or the recruiting and retention of staff to support the health and safety guidelines for providing care during the COVID outbreak or is required by licensing as a standard practice for existing staff (staff training expenses added due to COVID fall under allowable)</p>

EXPENSE AREA	COVID-RELATED ALLOWABLE	EXCLUDED
<p>Cleaning and Safety Supplies/Services Expenses</p> <p>These are expenses for supplies and services that help keep a program safe, clean and in compliance with health and safety regulations set forth by the Child Care Licensing Unit and the program’s local health regulations</p>	<p>Supplies specifically required to meet the recommended guidelines for providing child care during the COVID outbreak such as masks, hand sanitizer, etc.</p> <p>Additional expenses (increased cost portion only) for regular items that are a result of shortages or increased demand such as additional cleaning supplies, health and safety items, additional cleaning service costs. The base rate that existed pre-COVID is excluded, but the additional expense is allowable.</p> <p>One time or reoccurring services that support the health and safety guidelines for providing care during the COVID outbreak</p> <p>Additional equipment/materials needed to support the health and safety guidelines for providing care during the COVID outbreak such as carpet cleaning equipment, specialized mops or disinfectant cleaning supplies, thermometers, etc.</p>	<p>Regular supplies that were purchased as an ongoing expense (Pre-COVID for operation of the program such as toilet paper, paper towels, trash bags, gloves, hand soap, etc.</p> <p>Existing and ongoing supplies and services such as fire prevention equipment, regular custodial service, cleaning supplies etc. that existed pre-COVID.</p>

EXPENSE AREA	COVID-RELATED ALLOWABLE	EXCLUDED
<p>Program Supplies and Operational Expenses</p> <p>These include supplies, services and other expenses related to the operation of the business including but not limited to programs supplies and equipment for children and staff, business operations and facility costs</p>	<p>All disposable/reusable items for social distancing such as Plexiglas, portable wall barriers, individual activity items for each child, separate storage receptacles, water services, kitchenware, staff or child protective or program attire for individual use.</p> <p>COVID site renovations/adaptions such as separate entrances, extra sinks, new walls, washing machines, etc.</p> <p>Capacity building supports when capacity is related to COVID such as rent and associated costs of extra space for school age expansion or to replace public school location or to ensure social distancing, additional playground space;</p> <p>One-time or re-occurring irregular expenses related to COVID such as Wi-Fi, laptops, business interruption insurance</p>	<p>Regular expenses such as rent, mortgage, bookkeeping/accounting, utilities, insurance, etc.</p> <p>Regular services such cleaning, appliance repair, etc. that are done as part of regular operations</p> <p>Necessary, ongoing program improvements or repairs such as HVAC systems, structural repairs or replacements, ongoing maintenance such as playground resurfacing or program equipment replacement, etc. – IF NOT RELATED TO COVID-19</p> <p>Subscriptions, membership fees, affiliation expenses, that are all, or in part, to support the quality and operation of the organization.</p> <p>Regular expenses that would have been incurred regardless of the COVID-outbreak</p> <p>Loan repayment</p> <p>Tuition scholarships that are not COVID related.</p>