St. Louis County: Child Care Relief Fund
Budget Technical Assistance
Tosha Anderson, cpa, mba
Founder | Non-Profit Enthusiast

With OVER 15 of experience in the non-profit industry, I focus on bringing efficiency, accuracy, and clarity to accounting and operations for small to mid-sized organizations. I have served in some capacity in nearly all financial and governance roles within a non-profit including: board member, volunteer, CFO, fiscal chair on finance committees, auditor, coach, and mentor.

With my education background and work history in accounting and compliance as well as my passion working with non-profits, I can teach you what you need to know and how to get the financial matters in order to meet funding and compliance needs as well as your responsibility as a stakeholder charged with oversight of fiduciary matters.

In 2016, I started a boutique accounting firm working exclusively with non-profits. We have now worked with over 100 clients throughout the United States.

Tosha Anderson
tosha.anderson@thecharitycfo.com
St. Louis County CARES Act: Child Care Relief Fund
Reviewing Eligibility

Let’s review who is eligible to receive funding:

- Located within St. Louis County and licensed (or licensed exempt) by State of Missouri DHSS.
- Adhering to County and CDC guidelines related to COVID-19
- Require background checks annually for employees and volunteers.
- Maintain a nondiscrimination policy against current or prospective employees.
- Will not “double dip” with PPP or other funds from county, state, or federal.
- Be in good standing with State of Missouri.
Reminders for Submission

Please note:

- Applications must be submitted online through St. Louis County portal.

- Deadline is July 14, 2020 at 5:00 PM (CDT)
Funding Levels

There are two separate sources of funds for this application:

**Business Interruption** and **Reopening Costs**

<table>
<thead>
<tr>
<th>Child Capacity</th>
<th>Business-Interruption Component</th>
<th>Public-Health Compliance Component</th>
<th>Total Payment</th>
</tr>
</thead>
<tbody>
<tr>
<td>10 or Less</td>
<td>$1,000 / month @ 3 months</td>
<td>$150 / month @ 3 months</td>
<td>$3,450</td>
</tr>
<tr>
<td>11 – 50</td>
<td>$2,750 / month @ 3 months</td>
<td>$300 / month @ 3 months</td>
<td>$9,150</td>
</tr>
<tr>
<td>51 – 100</td>
<td>$5,000 / month @ 3 months</td>
<td>$500 / month @ 3 months</td>
<td>$16,500</td>
</tr>
<tr>
<td>Over 100</td>
<td>$7,000 / month @ 3 months</td>
<td>$1,000 / month @ 3 months</td>
<td>$24,000</td>
</tr>
</tbody>
</table>
Tab 4: Program Budget Table

Business Interruption Costs

*Expenditures must occur between March 1, 2020 - December 30, 2020 to be valid for CARES Act funding.*

<table>
<thead>
<tr>
<th>Line Item Description</th>
<th>10 or Less</th>
<th>11 - 50</th>
<th>51 - 100</th>
<th>Over 100</th>
</tr>
</thead>
<tbody>
<tr>
<td>Line Item 1 Salaries and Wages</td>
<td>$3,000</td>
<td>$8,250</td>
<td>$15,000</td>
<td>$21,000</td>
</tr>
<tr>
<td>Line Item 2</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Line Item 3</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Line Item 4</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Line Item 5</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Cost of Business Interruption</td>
<td>$3,000</td>
<td>$8,250</td>
<td>$15,000</td>
<td>$21,000</td>
</tr>
</tbody>
</table>

**Can’t use:**
- Costs reimbursed by other sources
- Reimbursement to donors for donations.
- Severance
- Legal settlements
- Insurance claims
- Payment of taxes
- Unnecessary items
- Capital improvements

Keep it simple.
Use salaries and wages.
Tab 4: Program Budget Table

**Reopening Costs**

*Expenditures must occur between March 1, 2020 - December 30, 2020 to be valid for CARES Act funding.*

<table>
<thead>
<tr>
<th>Line Item Description</th>
<th>10 or Less</th>
<th>11 - 50</th>
<th>51 - 100</th>
<th>Over 100</th>
</tr>
</thead>
<tbody>
<tr>
<td>Line Item 1</td>
<td>Supplies</td>
<td>$450</td>
<td>$900</td>
<td>$1,500</td>
</tr>
<tr>
<td>Line Item 2</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Line Item 3</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Line Item 4</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Line Item 5</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Cost of Reopening</strong></td>
<td>$450</td>
<td>$900</td>
<td>$1,500</td>
<td>$3,000</td>
</tr>
</tbody>
</table>

**Should include:**

- PPE
- Modifications to workspace (plexiglass, etc.)
- Cleaning supplies
- Screening Equipment

Keep it simple.
Use supplies.
Tab 7: Most Recent Fiscal Year Budget
Key Considerations

- Keep it simple.
- If you don’t have an accounting system, use tax returns.
- If you don’t have tax returns, use estimates based on current payroll and current invoices.
- Incorporate known changes that are different from last year (i.e. new hires, expansion in funding, etc.)

Know your audience.
Nonprofit Budget: Expenses

Missouri CGA Version 2.0 - Organizational Budget

**School Name**

**Expenses**

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary &amp; Benefits</td>
<td>$</td>
</tr>
<tr>
<td>Contract Services (e.g., consulting, professional, fundraising)</td>
<td>$</td>
</tr>
<tr>
<td>Occupancy (e.g., rent, utilities, &amp; maintenance)</td>
<td>$</td>
</tr>
<tr>
<td>Training &amp; Professional Development</td>
<td>$</td>
</tr>
<tr>
<td>Insurance</td>
<td>$</td>
</tr>
<tr>
<td>Travel</td>
<td>$</td>
</tr>
<tr>
<td>Equipment</td>
<td>$</td>
</tr>
<tr>
<td>Supplies</td>
<td>$</td>
</tr>
<tr>
<td>Printing, Copying &amp; Postage</td>
<td>$</td>
</tr>
<tr>
<td>Evaluation</td>
<td>$</td>
</tr>
<tr>
<td>Marketing</td>
<td>$</td>
</tr>
<tr>
<td>Conferences, meetings, etc.</td>
<td>$</td>
</tr>
<tr>
<td>Depreciation</td>
<td>$</td>
</tr>
<tr>
<td>Administration</td>
<td>$</td>
</tr>
<tr>
<td>*Other</td>
<td>$</td>
</tr>
<tr>
<td>*Other</td>
<td>$</td>
</tr>
</tbody>
</table>

**TOTAL EXPENSES:** $  

---

**Statement of Functional Expenses**

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grants and other assistance to domestic organizations and domestic governments</td>
<td>$</td>
</tr>
<tr>
<td>Grants and other assistance to domestic individuals. See Part IV, line 21</td>
<td>$</td>
</tr>
<tr>
<td>Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 16 and 16</td>
<td>$</td>
</tr>
<tr>
<td>Benefits paid to or for members</td>
<td>$</td>
</tr>
<tr>
<td>Compensation of current officers, directors, trustees, and key employees</td>
<td>$</td>
</tr>
<tr>
<td>Compensation not included above to disqualified persons (as defined under section 4940(i)(1) and persons described in section 4958(c)(3)(D)</td>
<td>$</td>
</tr>
<tr>
<td>Other salaries and wages</td>
<td>$</td>
</tr>
<tr>
<td>Pension plan accruals and contributions (includes section 401(k) and 403(b) employer contributions)</td>
<td>$</td>
</tr>
<tr>
<td>Other employee benefits</td>
<td>$</td>
</tr>
<tr>
<td>Payroll taxes</td>
<td>$</td>
</tr>
<tr>
<td>Fees for services (non-employees):</td>
<td>$</td>
</tr>
<tr>
<td>Management</td>
<td>$</td>
</tr>
<tr>
<td>Legal</td>
<td>$</td>
</tr>
<tr>
<td>Accounting</td>
<td>$</td>
</tr>
<tr>
<td>Lobbying</td>
<td>$</td>
</tr>
<tr>
<td>Professional fundraising services. See Part IV, line 17</td>
<td>$</td>
</tr>
<tr>
<td>Investment management fees</td>
<td>$</td>
</tr>
<tr>
<td>Other, if line 11g amount exceeds 10% of line 25, column (A) amount</td>
<td>$</td>
</tr>
<tr>
<td>Advertising &amp; Promotion</td>
<td>$</td>
</tr>
<tr>
<td>Office expenses</td>
<td>$</td>
</tr>
<tr>
<td>Information technology</td>
<td>$</td>
</tr>
<tr>
<td>Royalties</td>
<td>$</td>
</tr>
<tr>
<td>Occupancy</td>
<td>$</td>
</tr>
<tr>
<td>Travel</td>
<td>$</td>
</tr>
<tr>
<td>Payments of travel or entertainment expenses for any federal, state, or local public officials</td>
<td>$</td>
</tr>
<tr>
<td>Conferences, conventions, and meetings</td>
<td>$</td>
</tr>
<tr>
<td>Interest</td>
<td>$</td>
</tr>
<tr>
<td>Payments to affiliates</td>
<td>$</td>
</tr>
<tr>
<td>Depreciation, depletion, and amortization</td>
<td>$</td>
</tr>
<tr>
<td>Insurance</td>
<td>$</td>
</tr>
<tr>
<td>Other expenses, itemize expenses not covered above (List miscellaneous expenses on line 24a. If line 24a amount exceeds 10% of line 25, column (A) amount, list line 24a expenses on Schedule O)</td>
<td>$</td>
</tr>
</tbody>
</table>

---

Form NO. 0216  
Page 10
For-Profit Budget: Expenses

Missouri CGA Version 2.0 - Organizational Budget

### Expenses

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary &amp; Benefits</td>
<td>$</td>
</tr>
<tr>
<td>Contract Services (e.g. consulting, professional, fundraising)</td>
<td>$</td>
</tr>
<tr>
<td>Occupancy (e.g. rent, utilities, &amp; maintenance)</td>
<td>$</td>
</tr>
<tr>
<td>Training &amp; Professional Development</td>
<td>$</td>
</tr>
<tr>
<td>Insurance</td>
<td>$</td>
</tr>
<tr>
<td>Travel</td>
<td>$</td>
</tr>
<tr>
<td>Equipment</td>
<td>$</td>
</tr>
<tr>
<td>Supplies</td>
<td>$</td>
</tr>
<tr>
<td>Printing, Copying &amp; Postage</td>
<td>$</td>
</tr>
<tr>
<td>Evaluation</td>
<td>$</td>
</tr>
<tr>
<td>Marketing</td>
<td>$</td>
</tr>
<tr>
<td>Conferences, meetings, etc.</td>
<td>$</td>
</tr>
<tr>
<td>Depreciation</td>
<td>$</td>
</tr>
<tr>
<td>Administration</td>
<td>$</td>
</tr>
<tr>
<td>*Other</td>
<td>$</td>
</tr>
</tbody>
</table>

**Total Expenses:** $ 

---

### Part II: Expenses

Enter expenses for business use of your home only on line 30.

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advertising</td>
<td>$</td>
</tr>
<tr>
<td>Car and truck expenses (see instructions)</td>
<td>$</td>
</tr>
<tr>
<td>Commissions and fees</td>
<td>$</td>
</tr>
<tr>
<td>Contract labor (see instructions)</td>
<td>$</td>
</tr>
<tr>
<td>Depletion</td>
<td>$</td>
</tr>
<tr>
<td>Depreciation and section 179 expense deduction (not included in Part III)</td>
<td>$</td>
</tr>
<tr>
<td>Employee benefit programs (other than on line 19)</td>
<td>$</td>
</tr>
<tr>
<td>Insurance (other than health)</td>
<td>$</td>
</tr>
<tr>
<td>Interest (see instructions):</td>
<td>$</td>
</tr>
<tr>
<td>Mortgage (paid to banks, etc.)</td>
<td>$</td>
</tr>
<tr>
<td>Other</td>
<td>$</td>
</tr>
<tr>
<td>Legal and professional services</td>
<td>$</td>
</tr>
<tr>
<td>Office expense (see instructions)</td>
<td>$</td>
</tr>
<tr>
<td>Pension and profit-sharing plans</td>
<td>$</td>
</tr>
<tr>
<td>Rent or lease (see instructions):</td>
<td>$</td>
</tr>
<tr>
<td>Repairs and maintenance</td>
<td>$</td>
</tr>
<tr>
<td>Supplies (not included in Part III)</td>
<td>$</td>
</tr>
<tr>
<td>Taxes and licenses</td>
<td>$</td>
</tr>
<tr>
<td>Travel and meals</td>
<td>$</td>
</tr>
<tr>
<td>Travel</td>
<td>$</td>
</tr>
<tr>
<td>Deductible meals (see instructions)</td>
<td>$</td>
</tr>
<tr>
<td>Utilities</td>
<td>$</td>
</tr>
<tr>
<td>Wages (less employment credits)</td>
<td>$</td>
</tr>
<tr>
<td>Other expenses (from line 48)</td>
<td>$</td>
</tr>
<tr>
<td>Reserved for future use</td>
<td>$</td>
</tr>
</tbody>
</table>

**Total expenses before expenses for business use of home. Add lines 8 through 27a:** $
## Nonprofit Budget: Revenues

### Part VIII: Statement of Revenue

Check if Schedule G contains a response or note to any line in this Part VIII.

<table>
<thead>
<tr>
<th>Contributions, Gifts, Grants, and Other Similar Amounts</th>
<th>(A) Total Revenue</th>
<th>(B) Related or exempt function revenue</th>
<th>(C) Unrelated business revenue</th>
<th>(D) Revenue excluded from tax under sections 910-914</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a Federated campaigns</td>
<td>1a</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1b Membership dues</td>
<td>1b</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1c Fundraising events</td>
<td>1c</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1d Related organizations</td>
<td>1d</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1e Government grants (contributions)</td>
<td>1e</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1f All other contributions, gifts, grants, and similar amounts not included above</td>
<td>1f</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1g Noncash contributions included in lines 1a-1f</td>
<td>1g, 1s</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Program Service Revenue

<table>
<thead>
<tr>
<th>(F) Total, Add lines 1a-1f</th>
<th>Business Date</th>
</tr>
</thead>
</table>

| 2a Invest in Income                                    |                   |
| 2b                                                        |                   |
| 2d                                                        |                   |
| 2e                                                        |                   |
| 2f                                                        |                   |

### All other program service revenue

| 3 All other program service revenue                      |                   |

### Part VIII: Statement of Revenue

<table>
<thead>
<tr>
<th>(A) Total Revenue</th>
<th>(B) Related or exempt function revenue</th>
<th>(C) Unrelated business revenue</th>
<th>(D) Revenue excluded from tax under sections 910-914</th>
</tr>
</thead>
<tbody>
<tr>
<td>6a Gross rents</td>
<td>6a</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6b Less rental expenses</td>
<td>6b</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6c Rental income or (loss)</td>
<td>6c</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6d Net rental income or (loss)</td>
<td>6d</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7a Gross amount from sales of assets other than inventory</td>
<td>7a</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7b Less, cost or other basis and sales expenses</td>
<td>7b</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7c Gain or (loss)</td>
<td>7c</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8a Gross income from fundraising events (not including $ of contributions reported on line 1g)</td>
<td>8a</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8b Less, direct expenses</td>
<td>8b</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8c Net income or (loss) from fundraising events</td>
<td>8c</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Other Revenue

| 9a                                                          |                   |
| 9b                                                          |                   |
| 9c                                                          |                   |

### Total Revenues

| TOTAL REVENUES: | $ |

*Please specify for contributions over $1,000.*
# For-Profit Budget: Revenues

## Contributions, Gifts, Grants, & Earned Revenue

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Government</td>
<td>$</td>
</tr>
<tr>
<td>State Government</td>
<td>$</td>
</tr>
<tr>
<td>Head Start/Early Head Start</td>
<td>$</td>
</tr>
<tr>
<td>CACFP Food Program</td>
<td>$</td>
</tr>
<tr>
<td>Individual Donations</td>
<td>$</td>
</tr>
<tr>
<td>Foundation Donations</td>
<td>$</td>
</tr>
<tr>
<td>Corporation Donations</td>
<td>$</td>
</tr>
<tr>
<td>Private Pay Tuition</td>
<td>$</td>
</tr>
<tr>
<td>Membership Income</td>
<td>$</td>
</tr>
<tr>
<td>Program Service Fees</td>
<td>$</td>
</tr>
<tr>
<td>Products</td>
<td>$</td>
</tr>
<tr>
<td>Fundraising Events (net)</td>
<td>$</td>
</tr>
<tr>
<td>Investment Income</td>
<td>$</td>
</tr>
<tr>
<td>In-Kind Support</td>
<td>$</td>
</tr>
<tr>
<td><strong>Other</strong></td>
<td>$</td>
</tr>
<tr>
<td><strong>Other</strong></td>
<td>$</td>
</tr>
<tr>
<td><strong>Other</strong></td>
<td>$</td>
</tr>
<tr>
<td><strong>Other</strong></td>
<td>$</td>
</tr>
<tr>
<td><strong>Other</strong></td>
<td>$</td>
</tr>
<tr>
<td><strong>Other</strong></td>
<td>$</td>
</tr>
<tr>
<td><strong>TOTAL REVENUES:</strong></td>
<td>$</td>
</tr>
</tbody>
</table>

*Please specify for contributions over $1,000.*
Compliance and Rules
Compliance Matters

It’s important to understand what compliance you will be subject to upon receiving these funds:

- Must use funds on items listed in application.
- Cannot make subgrants or subawards to other centers.
- Must maintain receipts and records to back-up expenses for FIVE years.
- Monthly reporting due by the 30th day of each calendar month.
- Line item list of uses and expenditures of funds.
- **Final report due by January 15, 2021.**
- County has the right to audit the funds.
Tracking Expenses and Reporting
# Bill Pay and Expense Approval

**St. Louis County Child Care Relief Fund**

**Detail of Transactions**

<table>
<thead>
<tr>
<th>Payroll</th>
<th>Other Expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paydate</td>
<td>Date</td>
</tr>
<tr>
<td>Employee Name</td>
<td>Vendor Name</td>
</tr>
<tr>
<td>Gross Wages</td>
<td>Vendor Address</td>
</tr>
<tr>
<td></td>
<td>Purchase Type (select one)</td>
</tr>
<tr>
<td></td>
<td>Invoice #</td>
</tr>
<tr>
<td></td>
<td>Quantity</td>
</tr>
<tr>
<td></td>
<td>Total Amount</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>AWARD TOTAL</th>
<th>AMOUNT REMAINING</th>
<th>AWARD TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>AMOUNT REMAINING</th>
<th></th>
<th>AMOUNT REMAINING</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Questions?