



**STATE OF ILLINOIS
ILLINOIS PURCHASED CARE REVIEW BOARD**

MEMORANDUM

FROM: Sue Taylor, Chair, Illinois Purchased Care Review Board

DATE: March 4, 2021

SUBJECT: Paycheck Protection Program Funds Reported in Annual Consolidated Financial Report

Illinois Purchased Care Review Board (IPCRB) staff have researched the Paycheck Protection Program (PPP) included in the federal response to the COVID-19 pandemic and have determined the following after consulting with the Governor's Office of Management and Budget and the Grant Accountability and Transparency Act (GATA) Unit:

1. Directives from the federal Office of Management and Budget indicate that federal funds may not be used to pay for the same item or service twice. Therefore, payroll or other costs supported through PPP must not be also charged to other current federal awards. The GATA Unit has also adopted this concept for state grant funds.
2. Special education private facilities can charge school districts the full per diem rates approved by IPCRB for education and residential services.
3. Illinois public school districts are reimbursed for their costs related to special education private facilities (education and residential) through both state and federal grant funds.
4. Therefore, any PPP funds for which the provider has been forgiven the loan repayment are to be offset as part of the regular rate calculation process. Failure to do so would directly violate federal and state directives.

Since PPP funds may be used for costs other than payroll, it is important to know the specific cost center(s) where the funds were spent. An Excel version of the Consolidated Financial Report (CFR) is available on the [IPCRB webpage](#). Please complete the detailed expenditures of PPP funds for **each** ISBE program and return the Excel CFR to ILPCRB@isbe.net with the subject heading "[Provider Name] PPP Funds Spending – FY 2020." **DO NOT UPLOAD THE PPP EXCEL WORKBOOK TO THE CFR PORTAL.**

PPP revenues should be reported on Line 29 of the CFR Revenue Schedule with the descriptor "Federal PPP (or Paycheck Protection Program) Grant."

Please contact Becky Bailey at rebailey@isbe.net or Larry Smith at ismith@isbe.net or phone (217) 782-5256 if you have questions.