



EANS Allowable Expenses

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Number	Category	Detailed Item	Direct Service	Future Reimbursement	Past Reimbursement	USED FAQ Reference	Justification and Notes	Supply or Equipment	Label Required (Y/N)
1	Supplies to sanitize, disinfect, and clean school facilities	Vendor to clean facilities	No	No	No	D-3	March 19, 2021 guidance from the U.S. Department of Education clarifies that the law allows for supplies to sanitize, disinfect, and clean school facilities, but does that authority does not extend to contracting with a vendor to perform cleaning.	NA	NA
1	Supplies to sanitize, disinfect, and clean school facilities	Paper towels	Yes	Yes	Yes	D-1	We will allow paper towel purchases under supplies to clean school facilities.	Supply	No
1	Supplies to sanitize, disinfect, and clean school facilities	Carpet cleaning: service or equipment	No	No	No	D-3	Carpet cleaning is not allowed because it is a service and carpet cleaning equipment is not a recommended mitigation strategy by the CDC.	NA	NA
1	Supplies to sanitize, disinfect, and clean school facilities	Floor scrubbers	No	No	No	D-1	Floor cleaning is not a mitigation strategy recommended by the CDC.	NA	NA
1	Supplies to sanitize, disinfect, and clean school facilities	Floor wax	No	No	No	D-1	Floor wax does not sanitize, disinfect, or clean facilities and does not mitigate the spread of the virus that causes COVID-19.	NA	NA
1	Supplies to sanitize, disinfect, and clean school facilities	Carpet cleaning: supplies	Yes	Yes	Yes	D-1; D-3	Carpet cleaning supplies (not equipment or service) will be allowed. Note that receipts for cleaning contracts will need to be itemized in order to identify the costs of cleaning supplies such as carpet cleaner.	Supply	No
1	Supplies to sanitize, disinfect, and clean school facilities	UV lights	No	No	No	D-1	UV lights are not currently on List N of products identified by the Environmental Protection Agency to effectively kill the virus that causes COVID-19. The effectiveness of these tools has not been fully established.	NA	NA
1	Supplies to sanitize, disinfect, and clean school facilities	Electro static sprayer	Yes	Yes	Yes	D-1	This is allowable, but the CDC cautions regarding use of wide-area electrostatic spraying. CDC guidance indicates that washing daily with soap and water, or disinfecting with items on the Environmental Protection Agency's List N of products that effectively kill the virus that causes COVID-19 is sufficient to maintain school health and safety.	Supply	Yes
1	Supplies to sanitize, disinfect, and clean school facilities	Bathroom-related supplies: toilet paper, urinal items	No	No	No	D-1	These items are not relevant to the additional cleaning recommended by the CDC to mitigate the spread of the virus that causes COVID-19.	NA	NA
3	Improving ventilation systems, including windows or portable air purification systems	Custom UV systems	Yes	No	No	D-1; E-2	Ultraviolet germicidal irradiation, or UVGI, is the use of ultraviolet (UV) energy to kill viral, bacterial, and fungal organisms. (https://www.cdc.gov/coronavirus/2019-ncov/community/ventilation/UVGI.html). The systems would likely be considered a capital improvement and would thus not be allowed, but the service to install the systems could be covered by EANS funds, through direct provision only.	NA	NA
3	Improving ventilation systems, including windows or portable air purification systems	Furnaces	No	No	No	D-8	Improvements to ventilation systems (except portable air purification systems) are not reimbursible. Additionally, this would be a capital improvement. The service to install a furnace purchased with private dollars would be allowable.	NA	NA
3	Improving ventilation systems, including windows or portable air purification systems	Windows	No	No	No	D-8	Improvements to ventilation systems (including windows), except portable air purification systems, are not reimbursible. Additionally, this would be a capital improvement, which is not allowed. However, service to install new windows (that are purchased with private funds by the school) or to repair existing windows may be eligible.	NA	NA



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3	Improving ventilation systems, including windows or portable air purification systems	Air purifiers	Yes	No	*Yes	D-8	*Reimbursements are only allowable for portable air purification systems. Improvements to ventilation systems, except for portable air purification systems, are not allowable as either past or future reimbursement, and any system that would be considered a capital improvement is not allowed, so in most cases the air purification system does have to be portable to be an allowable direct purchase or reimbursement.	Supply	Yes
3	Improving ventilation systems, including windows or portable air purification systems	New ventilation system	No	No	No	E-2	While the law allows services or assistance to improve ventilation systems, capital improvements are not allowable. As such, an allowable expense in this area would be limited to <u>services</u> to fix and/or improve ventilation systems, but not to purchase a new system.	NA	NA
3	Improving ventilation systems, including windows or portable air purification systems	Air conditioners (purchase of)	No	No	No	D-1; D-8	While the law allows services or assistance to improve ventilation systems, capital improvements are not allowable. As such, an allowable expense in this area would be limited to <u>services</u> to fix and/or improve ventilation systems, but not to purchase a new system. Therefore, EANS funds may be used to repair existing air conditioners or install new units, but not purchase the air conditioners.	NA	NA
3	Improving ventilation systems, including windows or portable air purification systems	Services to install ventilation systems, including windows or portable air purification systems	Yes	No*	No*	D-1; D-8; E-2	Services related to improvements to or installation of ventilation systems are allowable. These have to be directly provided via the CESA Catalog. *Reimbursements (past or future) are allowable only for portable air purification systems.	NA	NA
4	Training and professional development for staff on sanitation, the use of PPE, and minimizing the spread of infectious diseases	Reimbursement for existing staffing who have been directly addressing on safe school environments (nursing staff, janitorial staff, technology support)	N/A	No	No	D-8	In general, staffing is not covered by EANS, even if those staff were directly involved in creating safe school environments. EANS focuses on supplies to sanitize, disinfect, and clean school facilities; training on sanitization, use of PPE, and minimizing spread of infection disease (but this is not reimbursable; it's only available as a direct service); and other materials, supplies, or equipment recommended by the CDC for reopening and operation of school facilities to effectively maintain health and safety.	NA	NA
5	Physical barriers to facilitate social distancing	Gym curtain to divide space	No	No	No	D-1	The CDC no longer recommends staying at least 6 feet away from other people to reduce the risk of exposure.	NA	NA
5	Physical barriers to facilitate social distancing	Outdoor fencing to separate classrooms	No	No	No	D-1	The CDC no longer recommends staying at least 6 feet away from other people to reduce the risk of exposure.	NA	NA
6	Other materials, supplies, or equipment recommended by the CDC for reopening and operation of school facilities to effectively maintain health and safety	Vaccine incentive programs	No	No	No	D-1; also see https://oesse.ed.gov/files/2021/07/FAQ-21.pdf	The US Dept of Education has stated that vaccine incentive programs are not an allowable expense under EANS.	NA	NA
6	Other materials, supplies, or equipment recommended by the CDC for reopening and operation of school facilities to effectively maintain health and safety	Hand sanitizer	Yes	Yes	Yes	D-1	Hand sanitizer is not a cleaning supply and should therefore be categorized in category six as a supply that effectively helps maintain the health and safety of students and staff.	Supply	No
6	Other materials, supplies, or equipment recommended by the CDC for reopening and operation of school facilities to effectively maintain health and safety	HEPA filters	Yes	Yes	Yes	D-8	While improvements to ventilation systems (except portable air purification systems) are not reimbursible, the purchase of the filters themselves is allowable as a supply. (The 5/28/21 update here re-categorizes HEPA filters as supplies, under category 6 instead of category 3.)	Supply	No
6	Other materials, supplies, or equipment recommended by the CDC for reopening and operation of school facilities to effectively maintain health and safety	Desks	Generally No	Generally No	Generally No	D-1	New purchases of desks, chairs or tables for student spacing are no longer allowable as a reasonable expense since spacing recommendations and/or requirements have long been in place in schools. Unique situations should be discussed with CESA 6. CESA 6 will hold the title for the desks.	Supply	Yes



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6	Other materials, supplies, or equipment recommended by the CDC for reopening and operation of school facilities to effectively maintain health and safety	Lunch program supplies	Yes	Yes	Yes	D-1	Lunch services and meals are not allowable, but the CDC does recommend disposable food service items as one type of supply that can help ensure schools are effectively maintaining health and safety.	Supply	No
6	Other materials, supplies, or equipment recommended by the CDC for reopening and operation of school facilities to effectively maintain health and safety	No-touch drinking fountains	Yes	No	No	D-1; E-2	CDC recommendations for reopening and operation of school facilities to effectively maintain health and safety do advise staff to consider no-touch drinking fountains. However, these would be considered capital improvements, which are not allowed. DPI is allowing the service to install no-touch drinking fountains, but not the fountains themselves.	NA - service only	NA
6	Other materials, supplies, or equipment recommended by the CDC for reopening and operation of school facilities to effectively maintain health and safety	Automatic faucets for bathroom sinks	Yes	Yes	Yes	D-1; E-2	CDC recommendations for reopening and operation of school facilities to effectively maintain health and safety do advise staff to consider automatic water faucets in high-use areas. However, these would be considered capital improvements, which are not allowed. DPI is allowing the service to install automatic faucets for bathroom sinks, but not the faucets themselves.	NA - service only	NA
6	Other materials, supplies, or equipment recommended by the CDC for reopening and operation of school facilities to effectively maintain health and safety	Equipment for leased space	Yes	Yes	Yes	D-1	Purchasing materials, supplies, and/or equipment recommended by the CDC for reopening and operation of school facilities - including operation in a leased facility or space - is an allowed use of EANS funds.	Supply if <\$5,000; Equipment if >=\$5,000	Yes
6	Other materials, supplies, or equipment recommended by the CDC for reopening and operation of school facilities to effectively maintain health and safety	Additional weight room equipment	No	No	No	D-1	In most cases, purchasing weight room equipment for use in the same space is not allowable because the CDC says that cleaning equipment between uses provides sufficient mitigation of possible exposure to COVID-19.	NA	NA
6	Other materials, supplies, or equipment recommended by the CDC for reopening and operation of school facilities to effectively maintain health and safety	Fans	Yes	Yes	Yes	D-1	We are not considering fans as part of ventilation systems, but rather part of other supplies to effectively maintain health and safety of schools. CDC recommendations offer this strategy: use a window fan, placed safely and securely in a window, to exhaust room air to the outdoors. This will help draw outdoor air into the room via other open windows and doors without generating strong room air currents. Similar results can be established in larger facilities using other fan systems, such as gable fans and roof ventilators. (https://www.cdc.gov/coronavirus/2019-ncov/community/ventilation.html)	Likely supply but dependent upon price	Yes
6	Other materials, supplies, or equipment recommended by the CDC for reopening and operation of school facilities to effectively maintain health and safety	Playground equipment	No	No	No	E-1; E-2	With limited exceptions, playground equipment is considered a capital improvement and thus not an allowable EANS expense. Service to install the equipment also would not be allowed as this is not related to improvements to ventilation systems.	NA	NA because not allowable. In limited allowable cases, labeling would be required.
6	Other materials, supplies, or equipment recommended by the CDC for reopening and operation of school facilities to effectively maintain health and safety	Tents	Yes	Yes	Yes	D-1	Tents for the purpose of creating outdoor classroom space for recurring use will be allowed. Note that these would likely need to be returned at the end of the program period given the requirement for public title and the specific use case related to outdoor class space. Schools may not use EANS funds to purchase a tent for limited or one-time use like a graduation ceremony.	Equipment if >=\$5,000	Yes
6	Other materials, supplies, or equipment recommended by the CDC for reopening and operation of school facilities to effectively maintain health and safety	Desk shields	No	No	No	D-1	The CDC no longer recommends staying at least 6 feet away from other people to reduce the risk of exposure.	Supply	Yes



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6	Other materials, supplies, or equipment recommended by the CDC for reopening and operation of school facilities to effectively maintain health and safety	Tables and chairs	Generally No	Generally No	Generally No	D-1	New purchases of desks, chairs or tables for student spacing are no longer allowable as a reasonable expense since spacing recommendations and/or requirements have long been in place in schools. Unique situations should be discussed with CESA 6. CESA 6 will hold the title for the desks.	Supply	Yes
7	Expanding capacity to administer coronavirus testing to effectively monitor and suppress the virus	Nursing staff	Yes	No	No	D-1; D-6	Staff must be employed directly by CESA, but are allowable to expand capacity to administer testing, and to effectively monitor and suppress the virus.	NA	NA
8	Educational technology (including hardware, software, connectivity, assistive technology, and adaptive equipment) to assist students, educators, and other staff with remote or hybrid learning	Internet connectivity	Yes	Yes	Yes	D-1	Devices to enable or improve internet connectivity (e.g., wireless hotspots) that are not capital improvements are allowable expenses.	NA	NA
8	Educational technology (including hardware, software, connectivity, assistive technology, and adaptive equipment) to assist students, educators, and other staff with remote or hybrid learning	Chromebooks/laptops	Yes	Yes	Yes	D-1	The purchase of any type of laptop for students or staff involved in remote or hybrid learning is an allowable expense. CESA 6 will hold the title for laptops.	Supply	Yes
8	Educational technology (including hardware, software, connectivity, assistive technology, and adaptive equipment) to assist students, educators, and other staff with remote or hybrid learning	Interactive TVs	Yes	Yes	Yes	D-1	Interactive TVs are allowable as educational technology to support remote or hybrid learning. CESA 6 will hold the title for interactive TVs.	Supply unless >=\$5,000, then equipment	Yes
8	Educational technology (including hardware, software, connectivity, assistive technology, and adaptive equipment) to assist students, educators, and other staff with remote or hybrid learning	Wireless access points	Yes	Yes	Yes	D-1	Wireless access points that are not capital improvements would be allowable. CESA 6 would hold the title for wireless access points.	Supply	Yes
8	Educational technology (including hardware, software, connectivity, assistive technology, and adaptive equipment) to assist students, educators, and other staff with remote or hybrid learning	Wireless system upgrades	Yes	Yes	Yes	USED link	Wireless system upgrades that are not capital improvements would be allowable in EANS as a purchase related to educational technology (and, specifically, connectivity). CESA 6 would hold public title to relevant items.	NA	NA
8	Educational technology (including hardware, software, connectivity, assistive technology, and adaptive equipment) to assist students, educators, and other staff with remote or hybrid learning	Online subscriptions for remote learning	Yes	Yes	Yes	D-1	This is limited to subscriptions to support remote learning. Online purchases characterized in support of initiating and maintaining education and support services or assistance for remote or hybrid learning or to address learning loss, or to redeveloping instructional plans, including curriculum development - are not reimbursible. Such services are limited to direct provision through CESA.	NA	NA
8	Educational technology (including hardware, software, connectivity, assistive technology, and adaptive equipment) to assist students, educators, and other staff with remote or hybrid learning	Student information system	No	No	No	D-1	While a student information system can be helpful for a school generally, it does not directly address disruptions from COVID-19.	NA	NA
8	Educational technology (including hardware, software, connectivity, assistive technology, and adaptive equipment) to assist students, educators, and other staff with remote or hybrid learning	Bigger firewall	Yes	Yes	Yes	D-1	This would be allowable as educational technology to support remote or hybrid learning, and specifically to accommodate higher speed internet and additional devices (connectivity)	NA	NA if in the cloud; physical appliances would need to be labeled.
8	Educational technology (including hardware, software, connectivity, assistive technology, and adaptive equipment) to assist students, educators, and other staff with remote or hybrid learning	New cabling	No	No	No	E-2	Cabling would be considered a capital expense which is not allowable per USED guidance. Service to install cabling will be allowed under the category of educational technology to improve connectivity.	NA	NA
8	Educational technology (including hardware, software, connectivity, assistive technology, and adaptive equipment) to assist students, educators, and other staff with remote or hybrid learning	New server	Yes	Yes	Yes	D-1	A server would be allowable if not a capital expense, i.e., CESA 6 would have to hold public title to the server.	Equipment if a physical server and if the cost >=\$5,000	Yes for physical server (not cloud)



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8	Educational technology (including hardware, software, connectivity, assistive technology, and adaptive equipment) to assist students, educators, and other staff with remote or hybrid learning	Protective software	Yes	Yes	Yes	D-1	Protective software mitigates possible connectivity and access issues and would thus be allowable as an expense for educational technology.	NA	NA
8	Educational technology (including hardware, software, connectivity, assistive technology, and adaptive equipment) to assist students, educators, and other staff with remote or hybrid learning	Smartboards	Yes	Yes	Yes	D-1	Smartboards purchased/reimbursed with EANS funds would have to be in public title held by CESA 6. Services to install the Smartboard is considered part of the purchase, but not subject to public title.	Equipment if >=\$5,000	Yes
8	Educational technology (including hardware, software, connectivity, assistive technology, and adaptive equipment) to assist students, educators, and other staff with remote or hybrid learning	Smartboard installation	Yes	Yes	Yes	D-1	Purchasing a Smartboard with installation would make the item itself useless. We are considering one-time installation of educational technology part of the purchase of the technology.	NA	NA
8	Educational technology (including hardware, software, connectivity, assistive technology, and adaptive equipment) to assist students, educators, and other staff with remote or hybrid learning	Document Cameras	Yes	Yes	Yes	D-1	Allowable to support remote or hybrid learning.	Supply	Yes
8	Educational technology (including hardware, software, connectivity, assistive technology, and adaptive equipment) to assist students, educators, and other staff with remote or hybrid learning	Setup for technology	Yes	No	Yes*	D-1; D-8	Education technology is limited to purchases of items (hardware, software, connectivity, assistive technology, and adaptive equipment). One-time setup of technology that was part of the purchase of the technology may be covered (and reimbursed) by EANS funds. For future purchases, initiating or maintaining technology services that provide support for remote or hybrid learning falls under a category that is only eligible for direct provision of services, not future reimbursement.	NA	NA
9	Redeveloping instructional plans, including curriculum development, for remote or hybrid learning, or to address learning loss	Curriculum	Yes	No	No	D-1; D-8	Adjusting or updating curriculum for remote or hybrid learning or to address learning loss is allowed only as a direct service.	Supply	Yes for printed materials
10	Leasing sites or spaces to ensure safe social distancing	Leasing space to store items removed from classrooms in order to ensure recommended social distancing	No	No	No	D-1	The CDC no longer recommends staying at least 6 feet away from other people to reduce the risk of exposure.	NA	NA
10	Leasing sites or spaces to ensure safe social distancing	Repairs to leased facilities	No	No	No	E-2	Repairs that constitute capital improvements are not allowable expenses in EANS.	NA	NA
10	Leasing sites or spaces to ensure safe social distancing	Leasing space for ceremonies or co-curricular activities	No	No	No	D-1	EANS funds are to be used to address educational disruptions caused by COVID-19; additional ceremonies, services, or co-curricular activities are not covered under the program and thus leasing space to facilitate these activities cannot be covered.	NA	NA
11	Reasonable transportation costs	Buses to ensure safely distanced travel for academic purposes	No	No	No	D-1	The CDC no longer recommends staying at least 6 feet away from other people to reduce the risk of exposure.	NA	NA
11	Reasonable transportation costs	Busing to summer school programming intended to address learning loss and/or provide support services for students	Yes	Yes	Yes	D-1	Many schools are offering summer school remediation and support to address the impact of COVID-19 and busing students to and from these summer school offerings would be an allowable expense. This would be limited to a contract with a busing company; the school cannot directly employ staff to drive buses.	NA	NA
12	Initiating and maintaining education and support services or assistance for remote or hybrid learning or to address learning loss	IT managed services	Yes	No	No	D-1	Ongoing IT support and management is different than one-time set-up or installation of new technology (which would be covered under category 8 - educational technology) and is an allowable support of remote or hybrid learning.	NA	NA
12	Initiating and maintaining education and support services or assistance for remote or hybrid learning or to address learning loss	Salary for reading interventionist	Yes	No	No	D-6; D-8	Through direct provision only. Any staff hired must be under direct supervision of the public agency (CESA) providing services.	NA	NA
12	Initiating and maintaining education and support services or assistance for remote or hybrid learning or to address learning loss	Instructional staff	Yes	No	No	D-8	Through direct provision only. Any staff hired must be under direct supervision of the public agency (CESA) providing services.	NA	NA
12	Initiating and maintaining education and support services or assistance for remote or hybrid learning or to address learning loss	Administrative staff (for supervision of program and facilities)	Yes	No	No	D-8	Through direct provision only. Any staff hired must be under direct supervision of the public agency (CESA) providing services.	NA	NA



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12	Initiating and maintaining education and support services or assistance for remote or hybrid learning or to address learning loss	Academic assessments to measure learning loss	Yes	No	No	D-1; D-8	Providing support services that address learning loss requires an understanding of that loss and current skills and abilities. This is not a reimbursable expense but may be provided directly.	Supply if physical; NA if online	No if online materials; if physical, label the set, but not individual assessments.
12	Initiating and maintaining education and support services or assistance for remote or hybrid learning or to address learning loss	Summer school program	Yes	No	No	D-1; D-8	The program should prioritize students who have experienced learning loss due to the COVID-19 health crisis; if room remains, students who have not experienced learning loss may participate as well as long as additional staff are not needed.	Various items involved, likely mostly supplies	NA
12	Initiating and maintaining education and support services or assistance for remote or hybrid learning or to address learning loss	Planning for summer programming	Yes	No	No	D-1; D-8	This expense is allowable as a direct service provided through the CESA Catalog. This would cover the event of planning, not staff time, which is not allowable unless staff are directly hired and supervised by CESA.	NA	NA
12	Initiating and maintaining education and support services or assistance for remote or hybrid learning or to address learning loss	Paying teachers to help after school or in the summer	Yes	No	No	D-1; D-6; D-8	This is allowable only if the staff are directly employed by CESA. This is not a reimbursable expense.	NA	NA
12	Initiating and maintaining education and support services or assistance for remote or hybrid learning or to address learning loss	Online textbooks	Yes	No	No	D-8	Online textbooks fall under the category of education and support services or assistance for remote or hybrid learning which is non-reimbursable, but eligible for direct provision through the CESA Catalog.	NA	NA
12	Initiating and maintaining education and support services or assistance for remote or hybrid learning or to address learning loss	Mental health supports	Yes	No	No	D-1; D-8	Initiating and maintaining education and support services may take into account the mental health needs of both students and staff to help address the impact of COVID-19 on the school community, to best address learning loss, and to support the transition or adjustments to remote or hybrid learning. This is only available as a direct service, but may include both resources to assist with supports and staff (employed by CESA).	NA	NA
12	Initiating and maintaining education and support services or assistance for remote or hybrid learning or to address learning loss	Interventionists to address learning loss	Yes	No	No	D-1	Addressing learning loss via direct service is allowable in EANS. Interventionists must be directly employed by CESA.	NA	NA
12	Initiating and maintaining education and support services or assistance for remote or hybrid learning or to address learning loss	Paying teacher to attend PD sessions to address learning loss	No	No	No	D-6	Paying for teachers to attend professional development is the same as paying for staff time, and EANS funds may not be used to pay salaries of non-public school teachers or other staff. EANS funds may be used for direct provision of the professional learning itself (if for an allowable topic), but not for the staff time to attend.	NA	NA
12	Initiating and maintaining education and support services or assistance for remote or hybrid learning or to address learning loss	Books for intervention support	Yes	No	No	D-1; D-8	Purchasing books to address learning loss (through interventionist services, afterschool programming, and/or summer school)	Supply	Yes
N/A	N/A	Items used for religious purposes	No	No	No	B-2	All services or assistance provided by EANS funds, including any materials, equipment, and any other items used to provide such services or assistance, are limited to secular, neutral, and non-ideological purposes.	NA	NA