

EANS Recommended Account Numbers and Line Items

The following information is intended to assist non-public schools with specific account codes and line items as budgets are developed for the Emergency Assistance to Non-public School (EANS) program. The examples listed as common expenses are not an exhaustive list of allowable expenses, nor is this document intended to guarantee funding approval. All budgets will be reviewed and approved on a case-by-case basis. The purpose of the EANS program is to provide services or assistance to eligible non-public schools to address educational disruptions caused by COVID-19. All budget items must be aligned to the purpose of the program. Please refer to the Frequently Asked Questions document published by the U.S. Department of Education for further guidance on allowable expenses.

It is important to note that contracted services may be budgeted within each account number, but may require further procurement action from the department.

Account Number	Allowable Under	Common Expenses Type and Line Items ¹
<p>Regular Instructional Program (71100) The Regular Education Program includes activities that provide students in grades K through 12 with learning experiences to prepare them to become productive citizens, family members, and members of the work force. <i>Expenditures for instructing students should be recorded in this program.</i></p>	EANS	71100-429 Instructional Supplies & Materials (e.g. IXL, CASE assessments, paper, workbooks, calculators, etc.) 71100-499 Other Supplies & Materials: (e.g. staplers, pointers, markers, pencils, etc.) 71100-722 Regular Instructional Equipment (e.g. tables, desks, chairs, computers, iPads, printers, items that cost \$100 or more and have a life span of one year or more, and delicate and fragile items such as: Apple TV, Kindles, etc.) 71100-471 Software (e.g. Edgenuity, Ed Galaxy, Achieve 3000, etc.) 71100-399 Other Contracted Services <ul style="list-style-type: none"> • Tutoring services • Substitute teacher services • Temporary staffing services
<p>Health Services (72120) Health Support Services are activities that provide physical and mental health services that are not direct instruction. Services are also provided for appropriate medical and nursing services as required by individual program needs that include medical supplies, materials, and equipment.</p>	EANS	72120-499 Other Supplies & Materials (e.g. first aid kits, band aides, creams, ice packs, gloves sanitizer, disinfecting wipes, other personal protective equipment [PPE]. etc.) 72120-399 Other Contracted Services <ul style="list-style-type: none"> • Nursing services • COVID-19 testing services

<p>Other Student Support (72130) Other Student Support includes services to students in addition to attendance and health services. These include guidance services, and evaluation and testing services for Regular Education students, Special Education students, and Vocational Education students.</p>	EANS	<p>72130-307 Communication (e.g. online platform for two-way communication between teachers and parents) 72130-499 Other Supplies and Materials (e.g. social emotional learning materials, student books and journals, teacher books and materials to support students, etc.) 72130-790 Other Equipment (e.g. interactive panel technology, assistive technology for students, etc.)</p>
<p>Support Services/Regular Instruction Program (72210) Regular Education Program includes activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training.</p>	EANS	<p>72210-399 Other Contracted Services</p> <ul style="list-style-type: none"> • <i>In-Service (e.g. professional development)</i> <p>72210-790 Other Equipment (e.g. tables for social distancing)</p>
<p>Education Technology (72250) Technology services are designed to provide internet and other technical services to support instruction, attendance, health, administration, testing, and other areas as needed. Major categories include supplies, materials, and other expenses such as internet connectivity. 72550 should only be used for <u>school</u> connectivity/technology infrastructure.</p>	EANS	<p>72250-330 Operating Lease Payments 72250-350 Internet Connectivity 72250-470 Cabling 72250-471 Software (e.g., Microsoft Teams, WebEx, Zoom, security software, etc.) 72250-499 Other Supplies and Materials (e.g. replacement of items consumed, worn out, or deteriorated through the use in providing tech service) 72250-790 Other Equipment (e.g., school infrastructure for connectivity/technology) 72250-399 Other Contracted Services</p> <ul style="list-style-type: none"> • <i>In-Service Staff Development</i> • <i>Repair or IT services</i>
<p>Operation of Plant (72610) Operation of Plant includes activities concerned with keeping the physical plant clean and ready for daily use. <i>These activities include the <u>operation</u> of the heating, lighting, and ventilating systems, and the repair and replacement of operational equipment.</i></p>	EANS	<p>72610-410 Custodial Supplies (e.g., <i>regular</i> cleaning supplies, hand soap, paper towels, etc.) 72610-499 Other Supplies and Materials (e.g. supplies and materials services purchased to keep the physical plant open and safe for use) 72610-399 Other Contracted Services</p> <ul style="list-style-type: none"> • <i>Janitorial services</i> • <i>Repair services for CDC recommended equipment</i>
<p>Transportation (72710)</p>	EANS	<p>72710-729 Vans and Vehicles 72710-399 Other Contracted Services</p>

<p>Transportation includes activities concerned with conveying students for Regular, Vocational, and Special Educational instruction, as provided by State and Federal law. This includes trips between home and school, and trips to school activities. Transportation includes operation expenses for system-owned vehicles involved in the transportation function. Vehicle servicing, maintenance, and contracts for transporting services should also be recorded in this category.</p>		<ul style="list-style-type: none"> • Specialized transportation services • Car services • Vehicle repairs
<p>Regular Capital Outlay (76100) Regular Capital Outlay includes activities such as site acquisition services, site improvement services, architecture and engineering services, building acquisition and construction services, and building improvement services. <i>Expenditures under this series include new upgrades to current facilities and plants.</i></p>	<p>EANS</p>	<p>76100-790 Other Equipment (e.g. Ion Air Purifiers) 76100-399 Other Contracted Services</p> <ul style="list-style-type: none"> • Leasing sites or spaces to ensure social distancing. • HVAC Improvement