Emergency Assistance to Nonpublic Schools (EANS) Services and Assistance Guide

Updated February 1, 2023

This document is intended to help Education Service Centers (ESCs) and nonpublic schools understand the process for providing EANS services and assistance. For detailed guidance on the EANS program, please see our EANS Frequently Asked Questions. If you have questions, please contact eans@education.ohio.gov.

Contracts
The Ohio Department of Education (the Department) has contracted with Education Service Centers (ESCs) to provide services and assistance to nonpublic schools that received an Emergency Assistance to Nonpublic Schools (EANS) Final Service Amount.

Each contracted ESC will provide services and assistance to a group of nonpublic schools on behalf of the Department and in accordance with the CRRSA Act and US Department of Education guidance on the EANS program. In addition, each contracted ESC will assist the Department in meeting all compliance, monitoring, and reporting responsibilities for provision of services and assistance to these nonpublic schools.

Consultation
ESCs received the CRRSA and/or ARP EANS Final Service Amounts and EANS applications for all nonpublic schools for which the ESC is contracted to provide EANS services and assistance.

ESCs will engage in consultation with each nonpublic school for which it has been contracted to provide EANS services and assistance to determine:

- Continued eligibility of the nonpublic school for the EANS Program (that all the assurances signed by the nonpublic school in the EANS Application are still accurate and true).
    - The ESC must notify the Department promptly if the ESC becomes aware of any fact that may render a nonpublic school for which it is contracted to provide services and assistance as ineligible to receive EANS services and assistance.
- Allowability of the services and assistance that the nonpublic school requested on its EANS application.
    - If any requested services and assistance are unclear, the nonpublic school should provide further description and/or necessary supporting documentation.
    - If any requested services are unallowable, the ESC and the nonpublic school should work together to determine alternative allowable services and assistance that may be provided to equal the EANS Final Service Amount awarded to the nonpublic school.
- If necessary, the frequency and method of continued consultation to ensure provision of EANS services and assistance.

Ineligible Schools (Updated November 8, 2022)
If an ESC determines through consultation that a school is no longer eligible to receive an EANS award (for instance, the school received PPP on or after December 27, 2020), the ESC should immediately notify the Department at eans@education.ohio.gov. The ESC should not provide services to the ineligible school. Once the Department receives notification from the ESC that a school is no longer eligible for the EANS program, the EANS Final Service Amounts will be adjusted to remove the school's amount and deobligate these funds to the Governor's Emergency Education Relief (GEER) fund.

Provision of EANS Services and Assistance
The ESC will refer to the nonpublic school's EANS application and supporting documentation provided during consultation with the nonpublic school to determine allowable services and assistance. After consultation, the

ESC will determine the method, manner and process for providing allowable services and assistance to the nonpublic school.

The Department acknowledges that ESCs may not provide all the allowable EANS services in-house and could therefore need to enter into a third-party agreement. The Department believes that third-party agreements to provide EANS services are allowable. However, it is important to note that the responsibility for ensuring that EANS services are provided still falls to the contracted ESC.

The ESC must provide EANS services and assistance equal to the EANS Final Service Amount for each nonpublic school for which it has been contracted to provide services the end of the period of availability. For CRRSA EANS, the end of the period of availability is September 30, 2023. For ARP EANS, the end of the period of availability is September 30, 2024. The services rendered must not exceed the EANS Final Service Amount for the school. The nonpublic schools and their contracted ESC can be found on the EANS Final Service Amounts. CRRSA EANS Final Service Amounts can be found here. ARP EANS Final Service Amounts can be found here.

Allowable EANS Services
The following EANS services are allowable. For ARP EANS, all services must be rendered by the contracted ESC or a third-party provider. EANS services may be rendered as of the date of the contract with the ESC.

• Supplies to sanitize, disinfect, and clean school facilities
• Personal Protective Equipment (PPE)
• Improving ventilation systems, including windows or portable air purification systems
• Training and professional development for staff on sanitization, the use of PPE, and minimizing the spread of infectious diseases
• Physical barriers to facilitate social distancing
• Other materials, supplies or equipment recommended by the CDC for reopening and operation of school facilities to effectively maintain health and safety
• Expanding capacity to administer coronavirus testing to effectively monitor and suppress the virus
• Educational technology
• Redeveloping instructional plans for remote or hybrid learning or to address learning loss
• Leasing sites or spaces to ensure social distancing
• Reasonable transportation costs
• Initiating and maintaining education and support services or assistance for remote or hybrid learning or to address learning loss

(CRRSA EANS ONLY) Under CRRSA EANS, a nonpublic school may request reimbursement for expenses it has incurred or will incur for certain allowable services or assistance (see list below). A nonpublic school may be reimbursed only for expenses from the list below that the school incurred on or after March 13, 2020, to prevent, prepare for, and respond to COVID-19, that have not already been reimbursed with Federal funds, including PPP.

CRRSA EANS Services and Assistance that are allowable and may be reimbursed include expenses that a nonpublic school incurred on or after March 13, 2020 for:

- Supplies to sanitize, disinfect, and clean school facilities
- Personal Protective Equipment (PPE)
- Physical barriers to facilitate social distancing
- Other materials, supplies or equipment recommended by the CDC for reopening and operation of school facilities to effectively maintain health and safety

- Expanding capacity to administer coronavirus testing to effectively monitor and suppress the virus
- Educational technology
- Leasing sites or spaces to ensure social distancing
- Reasonable transportation costs

Some CRRSA EANS services and assistance are not reimbursable (see list below). These EANS services and assistance must instead be provided by the ESC or supplemental provider.

CRRSA EANS services and assistance that are allowable but may not be reimbursed include:

- Improvements to ventilation systems (including windows), except for portable air purification systems, which may be reimbursed.
- Staff training and professional development on sanitization, the use of PPE, and minimizing the spread of COVID-19.
- Developing instructional plans, including curriculum development, for remote or hybrid learning or to address learning loss.
- Initiating and maintaining education and support services or assistance for remote or hybrid learning or to address learning loss.
- Any expenses reimbursed through a loan guaranteed under the PPP (15 U.S.C. 636(a)) prior to December 27, 2020.

Reimbursements may only be provided under CRRSA EANS. For ARP EANS, all services must be rendered by the contracted ESC or third-party provider. The ESC will ultimately be responsible for determining the method, manner, and process for providing EANS services and assistance on behalf of the Department.

It is important to note that some nonpublic schools operate within a religious institution. There may be cases where a nonpublic school with an EANS Final Service Amount has an expenditure that falls into a reimbursable category, but the school utilizes the religious institution's accounting system. In this scenario, the ESC should consult with the nonpublic school to determine if the proposed EANS expenditure occurred for the school. The ESC may request a statement and/or additional documentation to show that the expenditure benefitted the school. Ultimately, all EANS reimbursements and services must be secular in nature and must be for the nonpublic school that received the EANS Final Service Amount. The ESC must engage in timely and meaningful consultation to ensure the nonpublic school receives allowable EANS services up to the EANS Final Service Amount.

For more information on allowable EANS Services and Assistance, please refer to our EANS Frequently Asked Questions.

Invoice Process for ESCs

The ESC will submit the EANS Invoice and Supporting Documentation Form to receive payment for reimbursable expenses and/or services rendered. The Department will review each invoice and approve or return for correction.

For CRRSA EANS, please use the CRRSA EANS Invoice and Supporting Documentation Form.
For ARP EANS, please use the ARP EANS Invoice and Supporting Documentation Form (forthcoming).

ESCs must submit EANS Invoices to fiscal.management@education.ohio.gov. Copy the EANS inbox, eans@education.ohio.gov with each invoice request. Please convert the invoice to PDF format. Attempt to reduce the number of separate invoices when possible.

The ESC must keep on file all supporting documentation that shows that an EANS reimbursable expense has or will occur or service has been rendered. Some examples of supporting documentation include, but are not limited to, Purchase Orders, Invoices, Receipts, and Mileage Logs.

In consideration of the ESC's services performed under the EANS contract, the Department will pay the ESC an administrative fee in an amount equal to four percent of the total services for which the ESC seeks reimbursement. The administrative amount is autocalculated on the EANS Invoice and Supporting Documentation Form and will be paid to the ESC upon approval of the invoice along with the EANS reimbursements and services rendered.

Each ESC has an assigned Invoice Approver from the Office of Federal Programs. There are additional standard review steps that will occur within the Department fiscal system. The approval process for EANS invoices will take between 10 and 30 days.

Frequently Asked Questions about the EANS ESC Invoice Process:

(CRRSA EANS Only) For reimbursable items that have been purchased prior to July 1, 2021, should we reimburse the nonpublic school after we submit the forms and receive the payments from ODE?

Yes, the ESC submits reimbursement requests through the ESC Invoice Process outlined above. Once the Department pays the ESC through the invoice process, the ESC must provide the reimbursement to the nonpublic school.

(CRRSA EANS Only) How should the ESC handle reimbursement requests for future expenses reimbursable under EANS?

The Department will reimburse allowable EANS reimbursable expenses that have been incurred or will be incurred by the nonpublic school up to the EANS Final Service Amount for the school. The ESC should submit reimbursement requests through our ESC invoice process, which is highlighted above. EANS reimbursement requests may be for expenses incurred on or after March 13, 2020 (past expenses) or future reimbursements if the EANS expense falls into the reimbursable category of EANS expenses. Ultimately, the ESC is responsible for ensuring that EANS reimbursement requests submitted through the ESC invoice process are allowable, and the ESC will need to keep supporting documentation is on file to show that the EANS reimbursable expense is incurred (documentation of the expense in the past, or a documentation process in place to be able to show that future expenses occurred by September 30, 2023).

Does the ESC need to submit EANS services to the Department for review prior to rendering the EANS service?

No, this is not required. The ESC should reference the EANS Frequently Asked Questions and make determinations through consultation with the nonpublic school on the allowability of EANS services, and then determine the means, manner, method and process for rendering services. For services that must be rendered (do not fall in the reimbursable category), the ESC should render the services in line with the EANS Agreement and the allowable EANS services. Then, the ESC should include the EANS services rendered on an ESC invoice to the Department.

If some items/services are found not allowable from EANS funding that have been ordered, received and invoiced, who is ultimately responsible for the cost?

The ESC must follow the process outlined in the EANS Agreement, providing EANS services that are allowable under the EANS program. If the Department deems a service to be unallowable, it will Disapprove the invoice request. An invoice request may be Disapproved for a number of reasons—lack of description on the EANS Invoice and Supporting Documentation Form; lack of supporting documentation or description of the service; or unallowable cost, among other reasons. The ESC will then have a chance to resubmit the invoice with the proper documentation or submit for other allowable EANS services.

Control of EANS Funds
Under section 312(d)(7) of the CRRSA Act, a public agency must control funds for services or assistance provided to nonpublic school students and teachers under the EANS program. The ESC will provide EANS services and assistance on behalf of the Department and must maintain control of the funds.

The ESC will work with each nonpublic school for which it has been contracted to provide EANS services and assistance to ensure that:

- Expenditures are allowable expenses, that the nonpublic school has sufficient documentation supporting such expenditures, such as paid invoices
- That the school actually received the services or assistance related to those expenditures, and
- That the Department gains title to materials, equipment, and property for which it provides reimbursement.

Services provided under this agreement must also be secular, neutral, and non-ideological.

Uniform Guidance
To be allowable, an expenditure must be consistent with the cost principles in the Uniform Guidance, 2 CFR part 200, including the requirement that a cost be necessary and reasonable for performance of the Federal award. Under 2 CFR 200.404 “[a] cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.” The ESC will refer to the nonpublic school’s EANS application and supporting documentation provided during consultation with the nonpublic school to determine allowable services and assistance.

Records
The ESC shall establish and maintain for at least three years after the last day of the Performance Period its records regarding EANS, including financial reports and all other information pertaining to the ESC’s performance of its obligations under the EANS contract. The ESC also agrees that any records required by the Department with respect to any questioned costs, audit disallowances, litigation, or dispute between the Department and the ESC shall be maintained for the time needed for the resolution of such question or dispute. The Department may, at its option, extend the records retention period.

Reporting
The ESC shall provide the Department promptly with any records, documents, or information relating to the ESC’s provision of EANS services and the EANS program. The ESC shall, upon the Department’s request, assist the Department with the Department’s completion of any reports that are required under EANS.

Monitoring
The Department may monitor the ESC’s performance under this agreement and the ESC’s compliance with any and all requirements relating to the EANS program. The ESC shall comply with any and all requests of the Department for the Department’s monitoring of the ESC’s performance and compliance.

EANS Disposition Policy (Updated February 1, 2023)

Equipment and supplies purchased with EANS funds for students and teachers in a non-public school may be used for the authorized purposes of the EANS program during the period of performance (i.e., through September 30, 2023 for CRRSA EANS or September 30, 2024 for ARP EANS) or until the equipment and supplies are no longer needed for the purposes of the EANS program (see 34 C.F.R. §76.661(b); 2 C.F.R. §§ 200.313(a)(1), (c)(1) and 200.314(a)). In general, if equipment and supplies are no longer needed for purposes of the EANS program or the period of performance ends, the equipment and supplies may continue to be used in the nonpublic school to the extent they are needed for other allowable purposes under another Federal education program, such as the Elementary and Secondary Education Act of 1965 or the Individuals with Disabilities Education Act. (See 2 C.F.R. § 200.313(c)). When equipment is no longer needed for the EANS program or other Federal education programs in which a nonpublic school participates, the ESC, on behalf of the Department, will dispose of equipment in accordance with State laws and procedures. (34 C.F.R. § 200.313(b)).

Ohio Process and Steps:

1. The Education Service Center (ESC) contracted to provide EANS services to a nonpublic school will ensure that the Ohio Department of Education (Department) retains title to, and maintains administrative control over, the equipment and supplies during the period of performance, or until the equipment is no longer needed for the EANS program or other Federal education program.
2. Determinations as to whether equipment or supplies may continue to be used by a nonpublic school after the period of performance ends for EANS purposes or for other allowable purposes under another Federal education program will be made by the ESC, in coordination with the nonpublic school. The Department may approve or disapprove of the determination.
3. Equipment[1]: When equipment is no longer needed for the EANS program or other Federal education programs in which a nonpublic school participates, the ESC, on behalf of the Department, shall dispose of equipment in accordance with State laws and procedures. (34 C.F.R. § 200.313(b)). State laws and procedures on disposal of equipment in a nonpublic setting include Ohio Revised Code Section 3317.062 (H) and Ohio Administrative Code Rule 3301-40-08.

4. Supplies[2]: The ESC must maintain an inventory of all supplies placed in a nonpublic school and will implement periodic checks to determine if the supplies are still in use for allowable purposes. When supplies are no longer needed for EANS purposes or for other allowable purposes under another Federal education program, the ESC shall implement the following process:

    a. The ESC will reasonably estimate the aggregate fair market value of the nonpublic school's inventory of unneeded supplies at the time the supplies are no longer needed.
    b. In implementing this section, the ESC shall use best efforts to calculate the estimated fair market value and dispose of unneeded supplies on an ongoing basis (when it is determined the nonpublic school no longer has use for the supply).

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[1] *Equipment* means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or $5,000. (2 C.F.R. § 200.1)

[2] *Supplies* means all tangible personal property that is not equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or $5,000, regardless of the length of its useful life. (2 C.F.R. § 200.1)

c. If the value is less than $5,000, the ESC may dispose of the supplies, by sale or otherwise, or permit the nonpublic school to retain the supplies.
d. If there is a residual inventory of unused supplies for a nonpublic school exceeding $5,000 in total aggregate value at the expiration of the ESC services agreement the Department will retain the supplies for use in other activities or sell them and must, in either case, compensate the United States Department of Education for its share. (2 C.F.R. § 200.314(a)). However, if the Department cannot find a buyer and cannot use the supplies itself or in another public agency, the Department has no obligation to compensate the United States Department of Education.

5. The ESC must retain records of items purchased through the EANS programs as well as their disposition in accordance with the EANS contract.

Additional Requirements
The provisions above are intended to help Education Service Centers (ESCs) and nonpublic schools understand the process for providing EANS services and assistance. The ESC must abide by the full list of requirements in the EANS contract.

Additional Resources
CRRSA EANS Final Service Amounts
ARP EANS Final Service Amounts
EANS Frequently Asked Questions
US Department of Education EANS Resources

If you have any questions regarding EANS services and assistance, or the EANS program in general, please contact eans@education.ohio.gov.