

## Examples of Reimbursements and Future Expenditures

### Reimbursements

Eligible schools may receive reimbursement payment for allowable expenditures incurred after March 12, 2020 through March 5, 2021. The expenditure must have been paid prior to the budget application submission. The items requested under reimbursement must 1) be requested for secular, neutral, and non-ideological costs, 2) be related to the prevention, preparation for, and/or response to COVID-19, 3) be reasonable, necessary, allocable, and allowable, and 4) are prohibited from having been or becoming reimbursed under other federal programs. This list is only for demonstration purposes and does not guarantee or limit the items that may be requested by schools.

LDOE will gain title to the materials, equipment, and/or property reimbursed with EANS funds. Eligible schools will be responsible for following LDOE's inventory process including tracking and reporting of these items.

#### EXAMPLES: Items Allowed for Reimbursement

<input type="checkbox"/> Disinfectant <input type="checkbox"/> Cleaning Supplies <input type="checkbox"/> Disposable Gloves <input type="checkbox"/> Hand Sanitizer <input type="checkbox"/> Masks <input type="checkbox"/> Face Shields <input type="checkbox"/> Temporary Walls <input type="checkbox"/> Desk Dividers <input type="checkbox"/> Plastic Screens (Wall Dividers)	<input type="checkbox"/> Classroom Partition <input type="checkbox"/> Social Distance Floor Decals <input type="checkbox"/> Thermometers <input type="checkbox"/> Educational Assistive Technology (Ex: hearing devices, text to speech, digital recorders, word prediction software, etc.) <input type="checkbox"/> Laptops <input type="checkbox"/> Tablets	<input type="checkbox"/> Wi-Fi Hot Spots <input type="checkbox"/> Webcams <input type="checkbox"/> Microphones <input type="checkbox"/> Headsets <input type="checkbox"/> Leasing sites or spaces to ensure social distancing <input type="checkbox"/> Portable Air Purification System <input type="checkbox"/> Repairing existing windows to facilitate air flow
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#### EXAMPLES: Items Not Allowed for Reimbursement

<input type="checkbox"/> Improvements to ventilation systems (including windows) <input type="checkbox"/> New Windows <input type="checkbox"/> Payroll Expenses <input type="checkbox"/> Vendor Expenses to perform cleaning services <input type="checkbox"/> Staff training on sanitization, the use of PPE, and minimizing the spread of COVID-19 <input type="checkbox"/> Expenses reimbursed through a PPP loan prior to December 27 <sup>th</sup> , 2020	<input type="checkbox"/> Redeveloping instructional plans for remote or hybrid learning or to address learning loss <input type="checkbox"/> Virtual Tour Costs <input type="checkbox"/> Costs related to tuition loss <input type="checkbox"/> Textbooks <input type="checkbox"/> Instructional Materials/Supplies (Unless technology related) [Examples: pencils, paper]	<input type="checkbox"/> Non-Secular and Religious Materials <input type="checkbox"/> Travel Costs <input type="checkbox"/> Food and Feeding <input type="checkbox"/> Bus Purchases <input type="checkbox"/> Portable Building Purchases <input type="checkbox"/> Real Estate Purchases <input type="checkbox"/> Loan Payments <input type="checkbox"/> Interest Costs
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EXAMPLES: Items Allowed for Reimbursement if Sufficiently Related to Covid

ITEM	Examples of Further Covid Related Explanations (Not an Exhaustive List)
<input type="checkbox"/> Vehicular Transportation	Mileage, vehicle lease reimbursement, and contracted vehicle service payments are allowed. Example: If the school used additional buses or other vehicles based on CDC guidelines for social distancing.
<input type="checkbox"/> Umbrellas/Tents	Allowed if used for social distancing outdoors.
<input type="checkbox"/> Picnic Tables	Allowed if used for social distancing outdoors.
<input type="checkbox"/> Storage Unit	Allowed if used to store items to help facilitate social distancing space.
<input type="checkbox"/> Campus Sanitizing	Cost of cleaning supplies is allowed. Cleaning contracts with vendors are not allowed.
<input type="checkbox"/> Batteries	Allowed if used within an allowable item such as thermometer.
<input type="checkbox"/> Temporary Building Space	Allowed if leased.
<input type="checkbox"/> Portable Building	Allowed if leased.

## Future Expenditures

Eligible schools may receive goods and/or assistance (not payment) through the Louisiana Department of Education procurement process for allowable expenditures incurred after March 5, 2021. The items requested under future expenditure must 1) be requested for secular, neutral, and non-ideological costs, 2) be related to the prevention, preparation for, and/or response to COVID-19, 3) be reasonable, necessary, allocable, and allowable, and 4) are prohibited from having been or becoming reimbursed under other federal programs. This list is only for demonstration purposes and does not guarantee availability or limit the items that may be requested by schools.

LDOE will purchase these items for the schools through the state procurement process and will maintain ownership of the items. Eligible schools will be responsible for following LDOE’s inventory process including tracking and reporting of these items.

### EXAMPLES: Potential Items Allowed for Future Expenditures

<ul style="list-style-type: none"> <li><input type="checkbox"/> Disinfectant</li> <li><input type="checkbox"/> Cleaning Supplies</li> <li><input type="checkbox"/> Disposable Gloves</li> <li><input type="checkbox"/> Hand Sanitizer</li> <li><input type="checkbox"/> Masks</li> <li><input type="checkbox"/> Face Shields</li> <li><input type="checkbox"/> Temporary Walls</li> <li><input type="checkbox"/> Desk Dividers</li> <li><input type="checkbox"/> Plastic Screens (Wall Dividers)</li> <li><input type="checkbox"/> Classroom Partition</li> <li><input type="checkbox"/> Social Distance Floor Decals</li> <li><input type="checkbox"/> Thermometers</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Educational Assistive Technology (Ex: hearing devices, text to speech, digital recorders, word prediction software, etc.)</li> <li><input type="checkbox"/> Laptops</li> <li><input type="checkbox"/> Tablets</li> <li><input type="checkbox"/> Wi-Fi Hot Spots</li> <li><input type="checkbox"/> Webcams</li> <li><input type="checkbox"/> Microphones</li> <li><input type="checkbox"/> Headsets</li> <li><input type="checkbox"/> Leasing sites or spaces to ensure social distancing</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Improvements to ventilation systems (including windows)</li> <li><input type="checkbox"/> Window Repairs to facilitate air flow</li> <li><input type="checkbox"/> Portable Air Purification System</li> <li><input type="checkbox"/> Staff training on sanitization, the use of PPE, and minimizing the spread of COVID-19</li> <li><input type="checkbox"/> Redeveloping instructional plans for remote or hybrid learning or to address learning loss</li> </ul>
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### EXAMPLES: Items Not Allowed for Future Expenditures

<ul style="list-style-type: none"> <li><input type="checkbox"/> New Windows</li> <li><input type="checkbox"/> Payroll Expenses</li> <li><input type="checkbox"/> Vendor Expenses to perform cleaning services</li> <li><input type="checkbox"/> Virtual tour costs</li> <li><input type="checkbox"/> Costs related to tuition loss</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Capital Improvements to building structure that cannot be removed</li> <li><input type="checkbox"/> Textbooks</li> <li><input type="checkbox"/> Instructional Materials/Supplies (Unless technology related) [Examples: pencils, paper]</li> <li><input type="checkbox"/> Non-Secular and Religious Materials</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Travel Costs</li> <li><input type="checkbox"/> Food and Feeding</li> <li><input type="checkbox"/> Bus Purchases</li> <li><input type="checkbox"/> Portable Building Purchases</li> <li><input type="checkbox"/> Real Estate</li> <li><input type="checkbox"/> Loan Payments</li> <li><input type="checkbox"/> Interest Costs</li> </ul>
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EXAMPLES: Potential Items Allowed for Future Expenditures if Sufficiently Related to Covid

ITEM	Examples of Further Covid Related Explanations (Not an Exhaustive List)
<input type="checkbox"/> Vehicular Transportation	Mileage, vehicle lease, and contracted vehicle services are allowed. Example: If the school requires additional buses or other vehicles based on CDC guidelines for social distancing.
<input type="checkbox"/> Umbrellas/Tents	Allowed if used for social distancing outdoors.
<input type="checkbox"/> Picnic Tables	Allowed if used for social distancing outdoors.
<input type="checkbox"/> Storage Unit	Allowed if used for to store items to help facilitate social distancing space.
<input type="checkbox"/> Campus Sanitizing	Cost of cleaning supplies is allowed. Cleaning contracts with vendors are not allowed.
<input type="checkbox"/> Batteries	Allowed if used for within an allowable item such as thermometer.
<input type="checkbox"/> Educational Software (Kami, Screencastify, Go Guardian, Lexia, Jmaf, Google Meets, PowerSchool)	LDOE will select the software received based on available, previously-approved and contracted vendors.
<input type="checkbox"/> Chromebooks or MacBooks	LDOE will select the laptop/computers received based on available, previously-approved and contracted vendors.
<input type="checkbox"/> Contracted Nurse, Counselor, or Teacher for services related to Covid-19 activities.	LDOE may contract with a vendor to provide staff, such as nurses or teachers, who will provide services in non-public schools. The contract must be under the control and supervision of LDOE.  Additionally, LDOE may contract with a teacher at a non-public school directly to provide secular, neutral, and non-ideological services outside of the teacher’s contractual obligation with the non-public school.
<input type="checkbox"/> Temporary Building Space	Allowed if leased.
<input type="checkbox"/> Portable Building	Allowed if leased.