

Appendix A: CSP Allowable Costs Guidance

This section is intended to help CSP recipient schools in the planning and preparation of their budgets, budget revisions, and reimbursement requests for CSP funds. The items and services included within Appendix A are not intended to include an exhaustive list of allowable and/or unallowable expenses.

Contact the CSP Program Manager via email at [Charterschools@ed.sc.gov](mailto:Charterschools@ed.sc.gov) to determine if an expense not listed within Appendix A is allowable.

HOW TO USE THIS GUIDE:

* Allowable costs are organized into three categories: General Support Services, Classroom Level Support, and Instructional Support.
* Some costs are never allowable within the CSP grant program. A list of unallowable costs is provided at the end of Appendix A.
* Whether a cost is allowable during the planning and/or implementation phase is noted in the “Allowable Usage Timeframe” column.
* Use the column, Budget Category to align costs to your school’s budgetary line items.
* When submitting your budget or reimbursement request, please do not copy and paste descriptions from the list below. This guide is meant to help schools determine whether a cost is allowable. Schools should provide detailed reimbursement requests to ensure that the CSP program manager can process reimbursement requests in an accurate and timely manner.

IMPORTANT:

* All requested budget line items must be *reasonable, necessary, allowable* and *allocable*.
* Budget requests must align with state and federal laws and other guidance.
* Subrecipients may be required to provide additional documentation or justification for an expense at any time.
* A charter school that has received State or local funds must ensure that the State or local funds are unavailable to cover the cost of any items and/or services requested within their CSP grant budget.

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| General Support Services | | | | | |
| Category | Cost Purpose / Description | Acceptable Justification Examples & Notes | Budget Category | Documentation Needed for Reimbursement | Allowable Usage Timeframe |
| Professional and Technical Services | Professional and Technical Services Related to Academics  Professional Services which are designed to aid in developing curriculum and understanding techniques for instruction.  ***EXAMPLES***:  Consulting fees to develop program goals and objectives, assessment tools, curriculum. | * Scope of services/deliverables and/or expectation of outcomes. * CSP grant funds may not be utilized to pay for services provided by the school's management company. | * Purchased Services (300) | * Contract or employment agreement with service provider * Itemized invoice or receipt | Planning and  Implementation |
| Professional and Technical Services | Professional Training – Instructional Staff  Professional Training for instructional staff designed to contribute to their professional or occupational growth and competence.  ***EXAMPLES***:  In-service training and/or professional development (PD), conferences, workshops, demonstrations, school visits to other schools. | * Scope of services / deliverables and/or expectation of outcomes for training. * Must include dates and duration, number of staff to receive training. * Additional justification may be requested for out-of-state travel, extraordinary costs. * Travel performed in connection with approved project activities must be in compliance with gsa.gov, which covers per diem allowance and travel expenses. * All travel must be taken in accordance with written organizational policies. | * Purchased Services (300) | * Scope of services/deliver ables and/or expectation of outcomes for training. * Must include dates and duration, number of staff to receive training. * Additional justification may be requested for out-of-state. | Planning and  Implementation |

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| General Support Services | | | | | |
| Category | Cost Purpose / Description | Acceptable Justification Examples & Notes | Budget Category | Documentation Needed for Reimbursement | Allowable Usage Timeframe |
| Professional and Technical Services | Professional Training - Board and Administrative Staff  Professional Training for board members or administrative staff designed to contribute to their professional or occupational growth and competence.  ***EXAMPLES***:  In-service training and/or professional development (PD), conferences, workshops, demonstrations, school visits to other schools. | * Scope of services / deliverables and/or expectation of outcomes for training. * Must include dates and duration, number of staff to receive training. * Additional justification may be requested for out-of-state travel, extraordinary costs. * Travel performed in connection with approved project activities must be in compliance with gsa.gov, which covers per diem allowance and travel expenses. * All travel must be taken in accordance with written organizational policies. | * Purchased Services (300) | * Scope of services/deliver ables and/or expectation of outcomes for training. * Must include dates and duration, number of staff to receive training. * Additional justification may be requested for out-of-state. | Planning and  Implementation |
| Professional and Technical Services | Professional and Consulting Services  Costs for professional services and consulting services related to start-up expenses and organization development.  ***EXAMPLES***:   * Legal costs for review and negotiations of lease and charter contracts, bylaws, and policies. * Consulting fees to develop organization policies, business plans, internal controls, accounting systems, and financial process/ reporting systems. * Professional services for annual audit. | * Scope of services/deliverables and/or expectation of outcomes. * Cost allowable one-time ONLY during planning OR implementation (not allowable in both phases). * Recommended in the planning phase. | * Purchased Services (300) | * Contract with service providers or consultants. * Invoice or receipt of services, including the date services were rendered | Planning or  Implementation |

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| General Support Services | | | | | |
| Category | Cost Purpose / Description | Acceptable Justification Examples & Notes | Budget Category | Documentation Needed for Reimbursement | Allowable Usage Timeframe |
| Rental | Facility Mortgage / Lease  ***EXAMPLES***:  Rent, mortgage, or lease payment for school facilities. | * School lease must include effective dates, rent, and facility address. | * Purchased Services (300) | * School lease (including effective dates, rent, facility address) * Invoice or other proof of lease/mortgage payment | Planning  *Cost allowable ONLY from the date of award to the start date of school* |
| Travel | Travel for Conference and Training  ***EXAMPLES***:  Costs related to travel, lodging, per diem, and registration for instructional staff, principal, and/or board to attend conferences and training. | * Scope of services/deliverables and/or expectation of outcomes for training. * Must include dates and duration, number of staff to receive training. * Additional justification may be requested for out-of-state travel and/or extraordinary costs. * Reimbursed costs may not exceed rates outlined on gsa.gov. * All meals and incidentals are reimbursed on a per diem basis as outlined on gsa.gov. * All travel must be taken in accordance with written organizational policies. | * Purchased Services (300) | * Invoice or receipt for any flights, conference fees, hotels, etc. * Documentation of mileage (Google maps printout, etc.) | Planning and  Implementation |

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| General Support Services | | | | | |
| Category | Cost Purpose / Description | Acceptable Justification Examples & Notes |  | Documentation Needed for Reimbursement | Allowable Usage Timeframe |
| Insurance Premiums | Insurance Premium  Insurance premium must be pre-paid for up to one year.  ***ALLOWABLE TYPES***:  Property insurance, liability insurance for officers and directors, fidelity bond, commercial liability insurance, and employee liability insurance. | * If utilizing CSP funds to pay insurance prior to July 1 of the year in which the school will open, documentation for expense must include effective date which shows that coverage begins no earlier than 3 months prior to July 1 of the year in which the school will open. | * Other (600) | * Must provide electronic copy of the policy or payment schedule. * Documentation for expense must include effective date which shows that coverage begins no earlier than 3 months prior to July 1 of the year in which the school will open. | Planning and Implementation, but if used in implementation phase must be brought 3 months prior to July 1 of the year in which the school will open. |
| Salaries (During Planning Phase ONLY) | Essential Staff Salaries During Planning Phase Only  Salary or portion of salary for essential staff paid during school's pre-opening (planning) period. | * Allowable for senior administrators (i.e. Executive Director/CEO/CAO, Principal, etc.) ONLY during planning year * NOT allowable for CMO level employees if their work consists of service to schools other than the awarded school | * Purchased Services (300) | * Offer letter or employee contract; * Payroll register or report | Planning |

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| General Support Services | | | | | |
| Category | Cost Purpose / Description | Acceptable Justification Examples & Notes |  | Documentation Needed for Reimbursement | Allowable Usage Timeframe |
| Furniture used for Administrative Purposes | Furniture used for Administrative Purposes  Furniture used in the administrative offices of the school building.  ***EXAMPLES***:  Desks, chairs, tables, fireproof filing cabinets. | * For high priced or unusual items, attach product specifications for item and provide rationale for unusual cost. * Justification may be required to clarify budget need. | * Supplies and Materials (400) * Capital Outlay/Equipment (500) -for items 5,000 or more | * Itemized invoice or receipt | Planning and  Implementation |
| Student Transportation | A one-time, startup costs associated with providing transportation to students to and from the charter school | * Revised transportation plan to include:   + How the purchasing of this transportation for the charter school plans to address the transportation needs of its students and, in particular, if the lack of transportation is preventing a child from attending school;   + How the charter school intends to compile with the state requirements for drivers and training and the state safety requirements for school buses; | * Capital Outlay/Equipment (500) | * Itemized invoice or receipt * Product specifications | Planning or  Implementation |

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| General Support Services | | | | | |
| Category | Cost Purpose / Description | Acceptable Justification Examples & Notes |  | Documentation Needed for Reimbursement | Allowable Usage Timeframe |
| Computer Software used for Administrative Purposes | Software used for Administrative Purposes  Computer software or programs for dedicated administrative use. May be delivered online or via tangible device (i.e., compact disc, USB drive, etc.).  ***EXAMPLES***:  Inventory software, visitor registration software, office suite licenses for front desk and administrative staff. | * All software purchase requests must include the product specifications which describe the scope of the services delivered by the program. * All software purchase requests must include duration of subscription / license. * Software renewals after the school’s   implementation phase are not allowable.  NOTES:   * See the Classroom Level Support section for allowable expenses related to classroom software. * See the Instructional Support section for allowable expenses related to computer lab and library/media center software. | * Supplies and Materials (400) (for items 5,000 or less) * Capital Outlay/Equipment (500) (for items 5,000 or more) | * Itemized invoice or receipt | Planning and  Implementation |
| Computer Hardware for Administrative Purposes | Computers used for Administrative Purposes  Technology including electronic devices capable of reading, processing, and executing software programs. Includes peripherals and expansions.  ***EXAMPLES:***  Desktop computers in the front office, centrally located copy machine, centrally located printer, visitor registration hardware, inventory hardware, computer and printers used by school administrative and clerical staff, wireless access points, local servers and server hardware. | * For high priced or unusual items, attach product specifications for item and provide rationale for unusual cost. * Justification may be required to clarify budget need. * Costs may not include monthly or reoccurring service fees to maintain hardware or equipment. * See the Classroom Level Support section for allowable expenses related to classroom hardware and technology. * See the General Support Services section for allowable expenses related to library/media center and computer lab computers and peripherals. | * Supplies and Materials (400) (for items 5,000 or less) * Capital Outlay/Equipment (500) (for items 5,000 or more) | * Itemized invoice or receipt | Planning and  Implementation |

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| General Support Services | | | | | |
| Category | Cost Purpose / Description | Acceptable Justification Examples & Notes |  | Documentation Needed for Reimbursement | Allowable Usage Timeframe |
| Computer Hardware | Servers and Networking Equipment  Technology equipment such as network cabling, wireless access points, and local servers and server hardware.  ***EXAMPLES:***  Installation of classroom interactive systems, wiring computer lab, installation and wiring of school-wide wireless network. | * For high-priced or unusual items, attach product specifications for the item and provide the rationale for the unusual cost. * Justification may be required to clarify budget needs. * Costs may not include monthly or recurring service fees to maintain hardware or equipment. * Installation of computer network cabling is only allowable when not already present and may not comprise a capital improvement to the property. | * Supplies and Materials (400) (for items 5,000 or less) * Capital Outlay/Equipment (500) (for items 5,000 or more) | * Itemized invoice or receipt | Planning and  Implementation |
| Communications | Postage for Promotional Mailing  Postage for promotional mailing at non-profit rate to promote new school program. | * Must provide outreach plan if requested. * High costs must be supported with justification for the quantity of mailed items. * All mailing items must be mailed and funds expended during that specific grant period. | * Supplies and Materials (400) | * Itemized invoice or receipt | Planning and  Implementation |

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| General Support Services | | | | | |
| Category | Cost Purpose / Description | Acceptable Justification Examples & Notes |  | Documentation Needed for Reimbursement | Allowable Usage Timeframe |
| Other Purchased Services | Outreach and Recruitment Efforts  Outreach and recruitment efforts include informational materials and intangible items and services to educate the community about the charter school mission, program, contacts, registration process, lottery, performance outcomes and to recruit leadership, instructional and professional personnel.  ***EXAMPLES***:  Design and printing of brochures and postcards, radio spots, exterior school signage, television ads, website design, newspaper ads, outreach consultant. | * Must provide outreach plan * Materials must be specific to the awarded school (i.e. cannot be advertising an entire CMO) * Justification required to support non-typical outreach efforts (billboards, bench ads, etc.) * Consultant (outreach professional, web designer, etc.) costs must be accompanied by documentation including scope of services/deliverables or expectation of outcomes. * Promotional items, including any type of “swag”, giveaways, or efforts for branding the school, are not allowed. * School signage may not comprise a capital improvement (i.e. cannot be permanent). * School signage may not comprise a capital improvement (i.e. cannot be permanent). * Materials must be fully distributed during the grant period. | * Purchased Services (300) | * Contract or employment agreement with any service providers * Itemized invoice or receipt | Planning and  Implementation |

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| Classroom Level Support | | | | | |
| Category | Cost Purpose / Description | Acceptable Justification Examples & Notes |  | Documentation Needed for Reimbursement | Allowable Usage Timeframe |
| Textbooks and Curriculum | Textbooks and Instructional Materials  Textbooks may include electronic media and/or workbooks.  ***EXAMPLES***:  Textbooks, supplemental instructional aids, curriculum packages/programs. | * For packages (bundles, kits, etc.): attach product specifications which must document quantities of items included. * May include electronic media (e-books). If electronic media takes the form of annual subscription / renewable license, renewals are not allowable after the school’s implementation phase. * May include workbooks (also see Materials and Supplies).   NOTES:   * See the Instructional Support section for allowable expenses related to books to be housed in a central library or media center. | * Supplies and Materials (400) | * Itemized invoice or receipt that clearly identifies items. | Implementation |
| Classroom Library Books | Classroom Library Books  Classroom library & reference books for use in individual classrooms. May be used as non-circulating reference or for student and teacher check-out.  ***EXAMPLES***:  Encyclopedia sets, fiction and non- fiction books, novels, book series, book/box sets.  ***NOTE***:  Classroom teacher must keep inventory of classroom library & reference books. | * May include electronic media (e-books). If electronic media takes the form of annual subscription / renewable license, renewals are not allowable after the school’s implementation phase. * For packages (bundles, kits, etc.): provide product specifications that document quantities of items included.   NOTES:   * Cost of freight for classroom library books must be included. * See the Instructional Support Section for library books that will be housed in central library or media center. | * Supplies and Materials (400) | * Itemized invoice or receipt that clearly identifies items | Implementation |
| Materials and Supplies | Classroom Consumable Supplies  Classroom-level consumable supplies are expendable items which are consumed as they are used. May include items with a reasonable life expectancy of less than a year. | * Can be grouped into single line item with sample list sent to CSP Program Manager. * Requested quantities must be reasonable and aligned with grant application (i.e. supplies may not be stockpiled for use after the end of the grant period). | * Supplies and Materials (400) | * Itemized invoice or receipt that clearly identifies items. | Implementation |

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| Classroom Level Support | | | | | |
| Category | Cost Purpose / Description | Acceptable Justification Examples & Notes |  | Documentation Needed for Reimbursement | Allowable Usage Timeframe |
|  | ***EXAMPLES***:  Workbooks, testing materials / instruments, paper, pencils, toner, basic calculators (i.e., non-scientific), classroom-use periodicals. | NOTES:   * Supplies or materials beyond reasonable start-up costs may be considered recurring expenses and may be unallowable. Items with a useful life of one year or more are not a supply. |  |  |  |
| Computer Software for Academic/Instructional Software | Academic/Instructional Software  Instructional software/programs (purchased and/or rental) delivered online or via tangible device (software disc).  ***EXAMPLES:***  Supplemental literacy programs, virtual instruction systems, tutoring programs. | * All software purchase requests must include the product specifications which describe the scope of the services delivered by the program. * All software purchase requests must include duration of subscription / license. * Software renewals after the school’s   implementation phase are not allowable. | * Supplies and Materials (400) (for items 5,000 or less) * Capital Outlay/Equipment (500) (for items 5,000 or more) | * Itemized invoice or receipt | Planning and  Implementation |
| Classroom Furniture | Classroom Furniture  Furniture used within the classroom by either faculty, staff, and/or students.  ***EXAMPLES***:  Desks, chairs, tables, bookshelves, dry- erase white boards, bulletin boards. | * For high priced or unusual items, attach product specifications for item and provide rationale for unusual cost. | * Supplies and Materials (400) (for items 5,000 or less) * Capital Outlay/Equipment (500) (for items 5,000 or more) | * Itemized invoice or receipt that clearly identify items | Planning and  Implementation |
| Classroom Equipment | Classroom Equipment  Classroom Equipment is non-computer hardware for instructional use.  Durable goods with a reasonable life expectancy of over a year. May also include durable instructional equipment for special classes. | * For high priced or unusual items, attach product specifications for item and provide rationale for unusual cost. * For classroom equipment used within a special class, provide course listing which demonstrates the specific class is part of daily curriculum. | * Supplies and Materials (400) (for items 5,000 or less) * Capital Outlay/Equipment (500) (for items 5,000 or more) | * Itemized invoice or receipt * For Specialty Class Items: Course listing or schedule   that | Planning and  Implementation |

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| Classroom Level Support | | | | | |
| Category | Cost Purpose / Description | Acceptable Justification Examples & Notes |  | Documentation Needed for Reimbursement | Allowable Usage Timeframe |
|  | ***EXAMPLES***:  Projectors, screens, document cameras, audio amplification, interactive boards, DVD players.  Special classes: teaching clocks, microscopes, scientific-calculators, musical instruments, physical education equipment. | NOTES:   * See the Instructional Support section for allowable expenses related to school library, media center, and computer lab equipment. |  | demonstrates specific class is part of weekly curriculum |  |
| Classroom Technology | Classroom Technology  Classroom Level Technology are devices capable of reading, processing and executing software programs.  Includes peripherals and expansions.  ***EXAMPLES***:  Laptops, desktops, tablets, charging carts, classroom-level printers. | * For high priced or unusual items, attach product specifications for item and provide rationale for unusual cost. * Costs may not include monthly or reoccurring service fees to maintain hardware or equipment. | * Supplies and Materials (400) (for items 5,000 or less) * Capital Outlay/Equipment (500) (for items 5,000 or more) | * Itemized invoice or receipt that clearly identifies items | Planning and  Implementation |

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| Instructional Support | | | | | |
| Category | Cost Purpose / Description | Acceptable Justification Examples & Notes |  | Documentation Needed for Reimbursement | Allowable Usage Timeframe |
| Centralized School Library Books/Media | Centralized School Library Books/Media  Books for use in centralized school library/ media center. May be used as non- circulating reference or for student and teacher check- out.  ***EXAMPLES***:  Encyclopedia sets, fiction and non-fiction books, novels, book series, book sets.  ***NOTE***: school must keep an inventory system of all library books, reference books, and items circulated to staff and/or students through the library. | * May include electronic media (e-books). If electronic media takes the form of annual subscription/ renewable license, renewals are not allowable after the implementation phase. * Cost of freight for school library books must be included. | * Supplies and Materials (400) | * Itemized invoice or receipt | Implementation |
| Centralized School Library Software | Centralized School Library Software  Centralized school library/media center software is software used to manage the inventory and circulation of centralized library resources within the school. Software and/or programs may be delivered online or via a tangible device.  ***EXAMPLES***:  Circulation software, digital collections management software. | * All software purchase requests must include the product specifications which describe the scope of the services delivered by the program. * All software purchase requests must include duration of subscription / license. * Software renewals after the school’s   implementation phase are not allowable. | * Supplies and Materials (400) | * Itemized invoice or receipt | Implementation |

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| Instructional Support | | | | | |
| Category | Cost Purpose / Description | Acceptable Justification Examples & Notes |  | Documentation Needed for Reimbursement | Allowable Usage Timeframe |
| Centralized School Library Hardware/Equipment | Centralized School Library Hardware/Equipment  Non-computer hardware /equipment for centralized school library/media center use. Durable goods with a reasonable life expectancy of over a year.  ***EXAMPLES***:  DVD players, listening stations, paper cutters, label makers, binding equipment, book carts. | * For high priced or unusual items, attach product specifications for item and provide rationale for unusual cost.   NOTES:   * See the General Support Services section for allowable expenses related to front office/admin furniture. * See the Instructional Support section for allowable expenses related to classroom library furniture. | * Supplies and Materials (400) | * Itemized invoice or receipt | Planning and  Implementation |
| Centralized School Library Furniture | Centralized School Library Furniture  Furniture and fixtures for centralized school library/media center use.  ***EXAMPLES***:  Desks, chairs, tables, bookshelves, book return, circulation desk, dictionary stands, book displays, podiums. | * For high priced or unusual items, attach product specifications for item and provide rationale for unusual cost.   NOTES:   * See the General Support Services section for allowable expenses related to front office/admin furniture. * See the Instructional Support section for allowable expenses related to classroom library furniture. | * Supplies and Materials (400) | * Itemized invoice or receipt | Planning and  Implementation |
| Centralized School Library Hardware/Computers | Centralized School Library Hardware/Computers  Technology and electronic devices capable of reading, processing, and executing software programs. Includes peripherals and expansions.  ***EXAMPLES***:  Desktops, circulation/check-out hardware | * For high priced or unusual items, attach product specifications for item and provide rationale for unusual cost. * Costs may not include monthly or reoccurring service fees to maintain hardware or equipment. | * Supplies and Materials (400) | * Itemized invoice or receipt | Planning and  Implementation |

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| Instructional Support | | | | | |
| Category | Cost Purpose / Description | Acceptable Justification Examples & Notes |  | Documentation Needed for Reimbursement | Allowable Usage Timeframe |
| Playground Structures and Equipment | Playground Structures and Equipment  Playground structures and equipment, or non- permanent equipment/fixtures or structures.  ***EXAMPLES***:  Playscapes or play systems, tetherball sets, swing sets, portable basketball hoops, music bleachers. | * Must include product specifications and/or itemized quote for example. * Equipment must be a part of daily student curriculum. Provide justification to support. * Capital improvements are not allowable. * Cannot be permanently affixed to school property (building/facilities/campus grounds). * Costs associated with ground cover, enclosures, fencing, and landscape border are not allowable. * Costs associated with construction activities (i.e., engaging an architect, engineer, landscape architect, etc.) are not allowable. | * Supplies and Materials (400) (for items 5,000 or less) * Capital Outlay/Equipment (500) (for items 5,000 or more) | Itemized invoice or receipt | Implementation |
| Computer Lab Software | Computer Lab Software  Computer software or programs for teaching students within a computer lab. May be delivered online or via tangible device (i.e., compact disc, USB drive, etc.).  ***EXAMPLES***:  Computer science program, office software suite, graphics software, publishing software, internet tools. | * Must include the product specifications that describes the scope of services to be delivered by the program. * All software purchase requests must include duration of subscription / license. * Software renewals after the school’s   implementation phase are not allowable. | * Supplies and Materials (400) (for items 5,000 or less) * Capital Outlay/Equipment (500) (for items 5,000 or more) | * Itemized invoice or receipt | Planning and  Implementation |

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| Instructional Support | | | | | |
| Category | Cost Purpose / Description | Acceptable Justification Examples & Notes |  | Documentation Needed for Reimbursement | Allowable Usage Timeframe |
| Computer Lab Equipment | Computer Lab Equipment  Non-computer hardware/equipment for dedicated use in teaching students within a computer lab. Durable goods with a reasonable life expectancy of over a year.  ***EXAMPLES***:  Document cameras, projectors, interactive displays, audio amplification. Specialized printers and scanners (i.e., 3D printers, large format printers, CAD printers, etc.). | * For high priced or unusual items, attach product specifications for item and provide rationale for unusual cost. | * Supplies and Materials (400) (for items 5,000 or less) * Capital Outlay/Equipment (500) (for items 5,000 or more) | * Itemized invoice or receipt | Planning and  Implementation |
| Computer Lab Furniture | Computer Lab Furniture  Furniture and fixtures for dedicated computer lab use.  ***EXAMPLES***:  Desks, chairs, tables. | * For high priced or unusual items, attach product specifications for item and provide rationale for unusual cost. | * Supplies and Materials (400) (for items 5,000 or less) * Capital Outlay/Equipment (500) (for items 5,000 or more) | * Itemized invoice or receipt. | Planning and  Implementation |

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| Instructional Support | | | | | |
| Category | Cost Purpose / Description | Acceptable Justification Examples & Notes |  | Documentation Needed for Reimbursement | Allowable Usage Timeframe |
| Computer Lab Computers | Computer Lab Computers  Electronic devices capable of reading, processing and executing software programs. Includes peripherals and expansions.  ***EXAMPLES***:  Desktops, docking stations, laptops, monitors, standard printers / scanners. | * For high priced or unusual items, attach product specifications for item and provide rationale for unusual cost. * Costs may not include monthly or reoccurring service fees to maintain hardware or equipment. | * Supplies and Materials (400) (for items 5,000 or less) * Capital Outlay/Equipment (500) (for items 5,000 or more) | * Itemized invoice or receipt | Planning and  Implementation |
| Technology Installation | Technology Installation  Costs associated with the installation of hardware and computer networking infrastructure within school building / school’s campus.  ***EXAMPLES***:  Installation of classroom interactive systems, wiring computer lab, installation and wiring of school-wide wireless network. | * Scope of services/deliverables, including cost breakdown. * Capital improvements are not allowable. * Replacing existing, functional infrastructure is considered a capital improvement and is not allowable. | * Supplies and Materials (400) (for items 5,000 or less) * Capital Outlay/Equipment (500) (for items 5,000 or more) | * Itemized invoice or receipt * Contract or agreement with service provider | Planning and  Implementation |

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| Unallowable Costs within CSP Grant Program | |
| Activities | * Field trips * Extracurricular activities, programs, etc. * Athletic equipment (team/afterschool),   NOTE: The purchase of equipment used within the school’s physical education class/curriculum is allowable. See the Classroom Level Support section for allowable expenses related to. Furniture, Fixtures, and Equipment. |
| Apparel | * Student uniforms * Athletic & extracurricular uniforms and costumes * Staff uniforms * Promotional clothing and/or “swag” to promote the school |
| Capital Improvements | * Addition of permanent structural improvement or restoration of some aspect of a property that will either enhance the property's overall value or increase its useful life * Permanent fixtures to school building, facility or campus grounds |
| Construction | * Construction of new facility * Construction/renovation of an existing facility * Building renovations, refurbishments, and restoration * Activities for which an architect and/or engineer must be utilized |
| Food | * Any type of food * Any type of beverages * Equipment and supplies used exclusively for the service of food/beverages (cafeteria equipment) |
| Incentives | * Gift certificates or gift cards * Alcoholic beverages * Awards, trophies, or gifts |
| Lobbying | * Lobbying or related expenses |
| Promotional items | * Promotional materials (often imprinted), such as pencils, pens, balloons, and notepads   NOTE: Promotional items are not allowable under any category, including outreach and recruitment. |
| Professional Fees | * Accounting services, auditing services, and legal fees not related to the planning and implementation of the charter school |
| Recruitment | * Placement fees   NOTE: Employment advertising is okay. |
| Recurring Expenses | * Rent/leases on or after July 1 of the year in which the school will open for operation * Operating expenses and utilities, equipment leases, monthly and annual contracts * Recurrent/repeated professional development and training after the school’s implementation phase * Software license renewals after the school’s implementation phase |

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| Unallowable Costs within CSP Grant Program | |
| Renovations | * Structural (roofing, wall repair, electrical wiring/rewiring) * Room additions * Fixed partitions * Painting * Carpeting * Security (fences, fire protection, alarm systems) * Electrical systems * Plumbing * AC/HVAC repairs * Landscaping |
| Salaries | * CMO-level employees when their scope of work includes school(s) other than the awarded school * Teacher and instructional staff salaries, wages, and benefits after July 1 of the year in which the school will open for operation * Principal/Head of School salaries after July 1 of the year in which the school will open for operation |
| Student | * Student membership fees * Student conferences |
| Supplies | * Cleaning supplies * Cafeteria/food service supplies   NOTE: Consumable supplies cannot be stockpiled for use after the end of the grant period. |
| Tax | * State sales tax |
| Technology | * Electrical installation or modification to room dividers or existing walls, floors, ceilings, or structural elements * New computer network cabling   NOTE: Installation of computer network cabling is only allowable when not already present and may not comprise a capital improvement to the property. |
| Travel | * International travel * First class or business class travel * Travel costs in excess of rates outlined on GSA.gov |