



Allowable Cost Guide

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How to Use this Guide

Allowable costs are organized into three categories listed below: Classroom Level, Instructional Support, and Operations of School. Within each category there are specific expenditure items that include a brief purpose and description, common Pennsylvania General Ledger Codes, CSP phase eligibility (implementation, planning, or both), suggested adequate justification for reimbursement, and an example of an allowable expenditure. Some costs are NEVER allowable within the CSP grant program. A list of unallowable costs is included at the end of this guide.

- Classroom Level Expenditures – Focus on providing a learning environment appropriate to age-level and the academic model of instruction. Ensures adequate resources are available to meet the needs of all students with specific focus on supplies.
- Instructional Support – Focus on providing a learning environment supporting all learners at their level of academic mastery. May include staffing resources, supplemental materials, etc.
- Operations – Focus on implementation of an infrastructure supportive of the academic model. May include equipment, software, and other technology supporting the collection and analysis of data.

Please do not copy and paste descriptions. This guide is meant to help schools determine whether a type of costs is allowable. In order to ensure sufficient detail is included when drafting a budget, please be sure to provide the who/what/when/where/why/how information in the budget narrative. If you have any questions please email PACSPfinance@pacharters.org.

Important Information

Highlights:

- All costs must be justified for the specific purposes of the CSP SE Grant and be one time and non-renewable.
- All proposed budget line items must be reasonable, necessary, allowable, and allocable.
- Budget requests must align with state and federal laws and guidance.
- All budget items must be aligned to the management plan, necessary to the completion of the grant objectives, and supported with justification for reimbursement.
- Subgrant recipients may be required to provide additional documents to the PACSP at any time. ***Required justification may require subgrantees to plan upfront and track, which should be addressed prior to spending any approved funds.***
- Regardless of threshold, ALL items (e.g., furniture, fixtures, equipment, computer hardware, etc.) must be accounted for and reported as necessary. All items purchased with CSP funds should be tagged and identifiable.
- All expenditures must follow the recipient board approved procurement requirements compliant with C.F.R. Part 200 and align with state and federal laws and guidance.
- The planning period is the time between the grant award and up to the first day of school. The planning period can be no longer than 18 months. Recipients may purchase supplies and materials, technology, furniture, etc. designated for implementation up to 90 days before the first day of school.

As a general matter, an expenditure that is not specifically authorized by statute must be necessary, reasonable, and allowable to the grant to be allowable under the CSP (2 CFR 200.403 (a)). Recipient schools should refer to the following provisions:

1. **Allowable:** Uniform Guidance §200.403

Except where otherwise authorized by statute, costs must meet the following general criteria to be allowable under Federal awards:

- a. Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- b. Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
- c. Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the non-Federal entity.
- d. Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- e. Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.
- f. Not be included as a cost or used to meet cost sharing or matching requirements of any other federally financed program in either the current or a prior period. See also §200.306 Cost sharing or matching paragraph (b).
- g. Be adequately documented. See also §§200.300 Statutory and national policy requirements through 200.309 Period of performance of this part

2. **Reasonable:** Under Uniform Guidance §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 question of reasonableness is particularly important when the non-Federal entity is predominantly federally funded. In determining reasonableness of a given cost, consideration must be given to:

- a. Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the non-Federal entity or the proper and efficient performance of the Federal award.
- b. The restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining; Federal, state, local, tribal, and other laws and regulations; and terms and conditions of the Federal award.
- c. Market prices for comparable goods or services for the geographic area.

3. **Allocable:**

A cost is allocable to a Federal award if it is treated consistently with other costs incurred for the same purpose in like circumstances and if it:

- a. is incurred specifically for the award;
- b. benefits both the award and other work and can be distributed in reasonable proportion to the benefits received, or
- c. is necessary to the overall operation of the organization, although a direct relationship to any particular cost objective cannot be shown, and
- d. is not prohibited under the grant.

The following are additional resources for federal guidance pertaining to allowable costs under the CSP program:

Section 4303(h) Local Uses of Funds: [Section 4303](#)

Charter Schools Program Nonregulatory Guidance (updated January 2014): [Funding and Legislation - Office of Elementary and Secondary Education](#)

Uniform Guidance: [Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards - U.S. Department of Education](#)

Procurement Standards

When using Federal Funds to purchase equipment, goods/supplies, or services, a recipient must comply with the procurement standards set forth in the Department's regulations at 34 CFR 74.40-74.78.

The reference table on the next page outlines the procurement thresholds that recipients must follow when acquiring equipment, goods/supplies, and services with Federal Funds, effective date December 2019 (most recent Pennsylvania and federal thresholds). PACSP will inform recipients of any changes in procurement thresholds.

Procurement Method §200.320	Goods/Supplies	Services	Requirements
Micro-purchase (No quotes required)	Less than \$10,000 <i>Note: Must use more restrictive \$0 Federal threshold instead of no state requirements under \$11,300</i>	Less than \$10,000 <i>Note: Must use more restrictive \$0 Federal threshold instead of state exemption for services</i>	<ul style="list-style-type: none"> ● consider price to be reasonable ● distribute equitably among suppliers to the extent practical
Small Purchase Procedures (Relatively simple and informal)	\$10,000 - \$21,000 <i>Note: Must use more restrictive \$10,000 Federal threshold instead of \$21,000 state threshold</i>	\$10,000 - \$249,999 <i>Note: Must use more restrictive \$10,000 Federal threshold instead of state exemption for services</i>	<ul style="list-style-type: none"> ● obtain/document price or rate quotations from a reasonable number of qualified sources (at least three per 24 PS 8.807.1) ● written or documented quotes
Sealed Bids (Formal advertising)	\$21,000 or more <i>Note: Must use more restrictive \$21,000 state threshold instead of \$250,000 Federal threshold</i>	N/A	<ul style="list-style-type: none"> ● bids are publicly solicited ● firm fixed price contract awarded to the responsible bidder lowest in price ● cost or price analysis for purchases in excess of the Simplified Acquisition Threshold (\$250,000)
Competitive Proposals (Formal RFPs)	N/A	\$250,000 or more <i>Note: Must use more restrictive \$250,000 Federal threshold instead of state exemption for services</i>	<ul style="list-style-type: none"> ● conducted with more than one source submitting an offer ● price is not used as a sole selection factor ● fixed price or cost-reimbursement type contract is awarded ● cost or price analysis for purchases in excess of the Simplified Acquisition Threshold (\$250,000)
Non-competitive proposals	Appropriate only when these circumstances apply: <ul style="list-style-type: none"> ● Available only from a single source (sole source) ● Public emergency ● Expressly authorized by awarding or pass-through agency in response to written request from district ● After soliciting a number of sources, competition is deemed inadequate 		<ul style="list-style-type: none"> ● solicitation from only one source ● used only when qualifying circumstances apply ● fixed price or cost-reimbursement type contract is awarded

Allowable Cost Considerations

Federal non-regulatory guidance indicates “If the charter school can show that the state or local funds it has received are necessary to meet expenses other than the one at issue, then the charter school has met its burden of showing that the “other initial operations costs” cannot be met from state or local sources and, therefore, is allowable under the CSP grant.” Costs incurred must be one-time in nature, obligated *during* the grant project period, correlated to a grant objective, and may not include ongoing operational costs.

While there are short-term exceptions to operational expenses as noted in specific categories within this cost guide, key considerations to determine eligibility and best investment of funds include:

1. Is the expense required to operate the school?
 - a. If YES, the expense is not allowable.
 - b. If NO, move to Question #2.
2. Is the expense required for operations after the grant has ended?
 - a. If YES, the expense is not allowable.
 - b. If NO, move to Question #3.
3. Does the expenditure directly support the proposed objective?
 - a. If YES, the expense is allowable.
 - b. If NO, additional investment opportunities should be considered.

Allowable Costs – Classroom Level

<i>Account Title</i>	<i>Common GL Codes</i>	<i>Purpose/Description</i>	<i>Notes</i>	<i>Allowable Phase</i>
<i>Furniture and Fixtures - Classroom Equipment</i>	10-1100-752 10-1200-752 10-2900-752	<p>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.</p> <p>EXAMPLES: Projectors, screens, document cameras, microscopes, audio amplification, musical instruments, PE equipment, etc.</p>	<p>Can be used for equipment for special classes.</p> <p>Evidence of meeting all procurement requirements and description of alignment to instructional model may be required in addition to financial documentation.</p>	Both
<i>Furniture and Fixtures - Classroom Furniture</i>	10-1100-752 10-1200-752 10-2900-752	<p>Classroom Furniture.</p> <p>EXAMPLES: Desks, chairs, tables, bookshelves, etc.</p>	<p>Can be used for furniture for front office/admin furniture, school library, media center, computer lab, and special classes.</p> <p>Evidence of meeting all procurement requirements and description of alignment to instructional model may be required in addition to financial documentation.</p>	Both

Account Title	Common GL Codes	Purpose/Description	Notes	Allowable Phase
Computer Hardware - Classroom Level Technology	Supplies and Software: 10-1100-650 10-1200-650 10-2220-650 Equipment: 10-1100-756 10-1200-756 10-2220-756	Electronic devices capable of reading, processing, and executing software programs. Includes peripherals and expansions. EXAMPLES: Laptops, desktops, tablets, servers, wireless access points, charging carts, and classroom-level printers	Costs may not include monthly service fees or ongoing license fees/renewals. Subscription and license fees are allowable for software purchases. Classroom level technology must align with the academic model. Purchases may not exceed reasonable quantities for the proposed student population. Evidence of meeting all procurement requirements and description of alignment to instructional model may be required in addition to financial documentation.	Both
Computer Software – Classroom Level Technology	10-1100-650 10-1200-650 10-2220-650	Instructional software/programs. May be delivered online or via tangible device (disc). EXAMPLES: Supplemental literacy programs, virtual instructional systems, and tutoring programs	Costs may not include monthly service fees or ongoing license fees/renewals. Subscription and license fees are allowable for software purchases. Evidence of supporting professional development around online instructions and/or programs may be required in addition to financial documentation.	Both

Account Title	Common GL Codes	Purpose/Description	Notes	Allowable Phase
Textbooks – <i>Textbooks & Curriculum</i>	10-1100-640 10-1200-640	Textbooks and curriculum can include textbook binding. EXAMPLES: Textbooks, supplemental instructional aids, curriculum packages	Curriculum must be aligned to the academic model and purchased in quantities that do not exceed the proposed student body for each grade level. A limited supply of curriculum materials may be purchased for up to two grades prior to or beyond grades served to support intervention and extended learning strategies. If electronic media (e-books) takes the form of annual subscriptions, license renewals are not allowable.	Both
Library Books – <i>Classroom Library Books</i>	10-1100-640 10-1200-640	Books for use in individual classroom libraries including fiction and nonfiction books, novels, book series, book sets, etc. 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, and book sets	May include one-time purchase of reusable electronic media (eBooks) if appropriate technology is made available to students. Evidence of integration of classroom library materials into classroom time and/or instruction may be required in addition to financial documentation.	Both

Account Title	Common GL Codes	Purpose/Description	Notes	Allowable Phase
Materials and Supplies – <i>Classroom-level Consumable Supplies</i>	10-1100-610 10-1200-610	Expendable items which are consumed as they are used. May include items with a reasonable life expectancy of less than a year. EXAMPLES: workbooks, testing materials, manipulatives, toner, student headphones, non-scientific/basic calculators	Expenditures should be itemized. Supplies or materials beyond reasonable start-up costs considered recurring expenses are unallowable.	Both

Funding Restrictions – Classroom Level:

- Curriculum must be aligned to the academic model and purchases may not exceed reasonable quantities for the proposed student population.
- If electronic media takes the form of an annual subscription or renewable license, renewals are not allowable.
- Renewals of computer software are not allowed.
- All classroom-level equipment and furniture must be aligned to the academic model and support effective instructional practices. Costs may not include monthly service fees. Purchases may not exceed reasonable quantities for the proposed student body.

Allowable Costs – Instructional Support

<i>Account Title</i>	<i>Common GL Codes</i>	<i>Purpose/Description</i>	<i>Notes</i>	<i>Allowable Phase</i>
<i>Furniture and Fixtures – School Library/Media Center Equipment</i>	10-2900-752	<p>Non-computer hardware for centralized school library/media center use. Durable goods with a reasonable life expectancy of over a year.</p> <p>EXAMPLES: DVD players, listening stations, paper cutters, label makers, binding equipment, and book carts</p>	Evidence of meeting all procurement requirements and description of alignment to academic model may be required in addition to financial documentation.	Both
<i>Furniture and Fixtures – School Library/Media Center Furniture</i>	10-2900-752	<p>Furniture and fixtures for centralized school library/media center use.</p> <p>EXAMPLES: desks, chairs, bookshelves, book return, dictionary stands, circulation desks, book displays, and podiums</p>	Evidence of meeting all procurement requirements and description of alignment to academic model may be required in addition to financial documentation.	Both

Account Title	Common GL Codes	Purpose/Description	Notes	Allowable Phase
Computer Hardware – <i>School Library/Media Center Technology</i>	Supplies and Software: 10-2220-650 Equipment: 10-2220-756	Electronic devices capable of reading, processing, and executing software programs. Includes peripherals and expansions. Examples: Desktops, circulation/check-out hardware, charging carts, tablets, servers, docking stations, monitors, and printers.	Evidence of meeting all procurement requirements and description of alignment to academic model may be required in addition to financial documentation. Costs may not include monthly service fees.	Both
Computer Software – <i>School Library/Media Center Software – Purchase and Rental</i>	10-2220-650	Centralized library/media center software/programs. May be delivered online or via tangible device. EXAMPLES: Circulation software, digital collections management, office software suite, graphics software, publishing software, and internet tools	Evidence of meeting all procurement requirements and description of alignment to academic model may be required in addition to financial documentation.	Both

<i>Account Title</i>	<i>Common GL Codes</i>	<i>Purpose/Description</i>	<i>Notes</i>	<i>Allowable Phase</i>
Professional and Technical Services – <i>Technology Installation</i>	10-2220-329	Costs associated with the installation of instructional networks and hardware. EXAMPLES: Installation of classroom interactive systems, wiring computer lab, and installation and wiring of school-wide wireless network	Service agreements for purchased services and evidence of completion (i.e. deliverables, etc.) may be required in addition to financial documentation. Capital improvements are not allowable. Costs associated with adding wiring within the walls are not allowable.	Both
Professional and Technical Services – <i>Instructional Staff Training</i>	10-2271-330 10-2271-600	Training for instructional staff designed to contribute to their professional or occupational growth and competence. EXAMPLES: In-service training, professional development, conferences, workshops, demonstrations, and visits to high-performing charter schools	If travel is included, school must use the most economical travel arrangements. Costs should be one-time related to start-up and not ongoing. Services agreements for purchased services and evidence of completion (i.e. deliverables, sign-in sheets, etc.) may be required in addition to financial documentation.	Both

Account Title	Common GL Codes	Purpose/Description	Notes	Allowable Phase
Professional and Technical Services – <i>Instruction and Curriculum Development</i>	10-2220-329	Services designed to aid in developing curriculum and understanding techniques for instruction. EXAMPLES: Consulting fees to develop program goals and objectives, assessment tools, and curriculum	Costs should be one-time related to start-up and not ongoing. Service agreements for purchased services and evidence of completion (i.e. deliverables, sign-in sheets, etc.) may be required in addition to financial documentation.	Both
Professional and Technical Services – <i>Teacher and Leader Evaluation</i>	10-2220-329 10-2300-330	Services related to development of teacher and leader evaluation tools and a strategy for implementation.	Costs should be one-time related to start-up and not ongoing. Service agreements for purchased services and evidence of completion (i.e. deliverables, sign-in sheets, etc.) may be required in addition to financial documentation.	Both
Library Books – <i>School Library/Media Center Books</i>	10-1100-640 10-1200-640	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 serves, and book sets.	May include one-time purchase of reusable electronic media (e-books). Evidence of integration of the school library/media center materials into the academic program may be required in addition to financial documentation.	Both

Account Title	Common GL Codes	Purpose/Description	Notes	Allowable Phase
Salaries – <i>Additional Support Roles</i>	10-2100-100 10-2200-100	Includes salaries to be paid to employees of the school filling positions not required for the academic program, yet providing significant positive impact on student outcomes. EXAMPLES: interventionist, data coordinator, etc.	Job description and time and effort may be required in addition to financial documentation.	Both
Salaries – <i>Non-Core Staff</i>	10-2100-100 10-2300-100	Includes salaries to be paid to employees filling position non-essential to the academic model (i.e., PE, art, foreign language).	Job description and time and effort may be required in addition to financial documentation.	Both
Stipends – <i>Professional Development Stipends</i>	10-1100-100 10-1200-100 10-2100-100 10-2200-100	To support non-mandatory participation in professional learning opportunities.	Job description, time and effort, sign-in sheets, and employment agreement may be required in addition to financial documentation.	Both
Stipends – <i>Summer School Stipend</i>	10-1100-100 10-1200-100 10-2100-100 10-2200-100	To support staff in taking on additional responsibilities for summer school coordination.	Job description, time and effort, and employment agreement may be required in addition to financial documentation.	Implementation

Account Title	Common GL Codes	Purpose/Description	Notes	Allowable Phase
Stipends – <i>Additional Role Stipend</i>	10-1100-100 10-1200-100 10-2100-100 10-2200-100	To support staff in taking on additional responsibilities for roles such as data coordinator, testing coordination, mentorship roles, PLC leadership, etc.	Job description, time and effort, and employment agreement may be required in addition to financial documentation.	Implementation
Travel – <i>Travel, Lodging, and Registration</i>	10-2271-580	Travel costs to attend conferences and training workshops including all professional development, and site visits to other schools.	Documentation of adherence to travel policy, agenda with documented alignment to the CSP project objectives, and expectations for areas of observation and planned sharing of the observed best practices with future teachers and leaders may be required in addition to financial documentation. The most economical travel arrangements must be used.	Both

*Salaries or related fringe benefits after the school opens are not allowable under CSP (unless they are classified as other non-sustained costs that cannot be met from other sources and are necessary for the purpose of the subgrant). For the Planning period: subgrantees may use CSP funds to cover essential staff (teachers, school leaders, and specialized instructional support personnel).

Funding Restrictions – Instructional Support:

- All centralized technology must align with the academic model and support effective instructional practices. Costs may not include monthly service fees related to hardware. Subscription and license fees are allowable for software purchases. Purchases may not exceed reasonable quantities for the proposed student population.
- All centralized equipment must align with the academic model and support the chosen instructional strategies. Costs may not include monthly service fees. Purchases may not exceed reasonable quantities for the proposed student population.

- Capital improvements are not allowed for professional and technical services related to technology installation.
- All professional services must be aligned to the academic model. Expectations for all deliverables and training outcomes must be clearly articulated in service agreements. All travel expenses must align to the LEA approved travel policy.
- CSP funds may not be used to supplant salaries. All job descriptions, including part-time positions, must have clearly articulated responsibilities in order to decipher the difference in additional tasks covered by the grant. CSP funds may not be used to cover classroom teachers required within the academic model.
- Personnel expenses incurred either before or after the school's opening, provided that these expenses are associated with initial implementation activities (i.e., as opposed to ongoing operations), such as program and curriculum development and integration, and teacher and staff recruiting. If personnel split their time between ongoing operational activities and initial implementation activities, only that portion of the time associated with initial implementation of the charter school is allowable as an initial operational cost. The charter school must maintain accurate time and effort records to document the amount of time each employee works on tasks related to the initial implementation of the charter school.
- School library or media center may include electronic media (e-books) if appropriate technology is available for student access. If electronic media takes the form of an annual subscription or renewable license, renewals are not allowable. Multiple year expenditures must include evidence of growth in student population and/or justification for additional purchase.

Allowable Costs – Operations of School

<i>Account Title</i>	<i>Common GL Codes</i>	<i>Purpose/ Description</i>	<i>Notes</i>	<i>Allowable Phase</i>
Insurance and Bond Premiums	10-2500-330	Insurance prepaid for up to one year. Allowable Types: Property, officers and directors' liability, fidelity bond, commercial liability, employee liability.	Costs allowable one-time ONLY during planning or implementation Year 1.	Either, Year 1 only
Furniture and Fixtures - <i>Administrative Furniture</i>	10-2300-752 10-2900-752	Front office furniture. EXAMPLES: Desks, chairs, tables, and fireproof filing cabinets.	Evidence of meeting all procurement requirements and demonstrated student demand and enrollment may be required in addition to financial documentation. Purchases may not exceed reasonable quantities for the proposed administration.	Both
Furniture and Fixtures – <i>Cafeteria Furniture and Equipment</i>	10-2900-752	Cafeteria furniture and equipment. EXAMPLES: Refrigerators, ovens, and tables (if they are removable)	Evidence of meeting all procurement requirements and demonstrated student demand and enrollment may be required in addition to financial documentation.	Both

Account Title	Common GL Codes	Purpose/ Description	Notes	Allowable Phase
Computer Hardware – <i>Administrative Technology</i>	Supplies and Software: 10-2220-650 Equipment: 10-2220-756	Electronic devices capable of reading, processing, and executing software programs. EXAMPLES: Front office computer, central printer, central copier, visitor registration hardware, inventory hardware, principal computer and printer.	Purchases many not exceed reasonable quantities for the proposed administration. Costs many not include monthly service fees.	Both
Computer Software - <i>Administrative Software, Purchase and Rental</i>	10-2220-650	Administrative software/programs. May be delivered online or via tangible device (disc). EXAMPLES: Inventory software, visitor registration software, office suite licenses for front desk and administrative staff.	Evidence of meeting all procurement requirements and developed protocols for each purchased system may be required in addition to financial documentation.	Both
Materials and Supplies - <i>Administrative Consumable Supplies</i>	10-2300-610	Includes expendable items that are consumed as used such as paper, pencils, staples, etc.	Expenditures may be grouped as one budget line item as long as it is supposed by a list of the materials and supplies needed.	Both

<i>Account Title</i>	<i>Common GL Codes</i>	<i>Purpose/ Description</i>	<i>Notes</i>	<i>Allowable Phase</i>
Materials and Supplies - <i>Administrative Postage</i>	10-2300-610	Postage for student and parent communication including newsletter distribution, enrollment packets, etc.	Must be fully expended during the grant period. Justification for quantity of mailed items may be required in addition to financial documentation.	Both
Communications - <i>Postage</i>	10-2300-610	Postage for informational mailings at non-profit rate to promote new school program/opening.	Must be fully expended during the grant period. Justification for quantity of mailed items may be required in addition to financial documentation.	Both

Account Title	Common GL Codes	Purpose/ Description	Notes	Allowable Phase
Other Purchased Services - <i>Outreach and Recruitment</i>	10-2370-549	<p>Informational materials and intangible items and services to inform the community about the charter school mission, program, contacts, registration process, lottery, performance outcomes, and to recruit leadership, instructional, and professional personnel.</p> <p>EXAMPLES: Design and printing of brochures and postcards, radio spots, television ads, website design, newspaper ads, and outreach consultant.</p>	<p>All outreach materials must include registration information and state the school is a tuition-free public charter school.</p> <p>Materials must be specific to school opening/expanding.</p> <p>Materials must be fully distributed during the grant period.</p> <p>Clearly articulated outcomes for each expenditure may be required in addition to financial documentation.</p> <p>Program office may require pre-product proof to verify compliance.</p> <p>School signage may not comprise capital improvement (i.e., cannot be permanent).</p>	Both

<i>Account Title</i>	<i>Common GL Codes</i>	<i>Purpose/ Description</i>	<i>Notes</i>	<i>Allowable Phase</i>
Furniture and Fixtures - <i>Playground Equipment</i>	10-2900-752	Playground structures and equipment. EXAMPLES: Playscapes, tetherball sets, swing sets, portable basketball hoops.	Cannot be permanently affixed to facilities. Ground cover, enclosures (fencing, landscape border) are not allowable. Capitalized improvements/construction (engaging an architect, engineer) are not allowable. All equipment should be reasonable to the population size and age. CSP Non-Regulatory Assurances must be met prior to approval of budget request. Evidence of meeting all procurement requirements and evidence of mobility of all purchased equipment may be required in addition to financial documentation.	Both

Account Title	Common GL Codes	Purpose/ Description	Notes	Allowable Phase
Professional Services - Technical Consulting Services	10-2300-330 10-2500-330	Costs for services related to start-up expenses and organization development. EXAMPLES: Legal costs for lease and charter contract negotiations, bylaws, policies, consulting fees to develop organization polices and business plan, accounting professional to develop internal controls, accounting systems, and auditable financial processes/reporting.	Cost allowable one-time ONLY during planning or implementation. Contract inclusive of scope of work may be required in addition to financial documentation.	Either
Professional Services - Consulting Services	10-2500-330	First year audit.	Cost allowable one-time ONLY during implementation.	Implementation
Facility Expense - <i>Mortgage or Lease Expenses</i>	10-2620-441	Mortgage, lease, or rent payment for school facility.	Cost allowable ONLY for a reasonable period of time in preparation for the school's opening. Copy of lease agreement, documentation that expense cannot be covered by local funding sources, and documentation of inspection report may be required in addition to financial documentation.	Planning

<i>Account Title</i>	<i>Common GL Codes</i>	<i>Purpose/ Description</i>	<i>Notes</i>	<i>Allowable Phase</i>
Renovation - <i>Minor Repairs</i>	10-2620-431	Facilities repairs to keep facilities in efficient operating condition.	Renovation and repairs cannot increase the permanent value of the property nor appreciably prolong its intended life. Copy of lease agreement, documentation that expenses cannot be covered by local funding sources, and documentation of inspection report may be required in addition to financial documentation.	Both
Salaries - <i>Essential Staff Salaries</i>	10-1100-100 10-1200-100 10-2100-100 10-2200-100 10-2300-100	Amount paid to essential employees of the school during pre-opening period. EXAMPLES: School principal/director, recruitment specialist, office manager to assist with registration, teachers (for planning only)	Allowable for principal and other essential staff for the planning period. Job description and time and effort tracking may be required in addition to required financial documentation.	Planning
Transportation	10-2720-790	Start-up costs for student transportation. EXAMPLES: Initial bus contract, metro or bus passes for six months, and purchase of vans.	Evidence of adherence to purchasing and procurement policy and evidence of transportation plan and community need assessment may be required in addition to financial documentation.	Planning

Account Title	Common GL Codes	Purpose/ Description	Notes	Allowable Phase
Travel - <i>Travel, Lodging, and Registration</i>	10-2272-580 10-2310-280	Travel costs for principal and Board to attend conferences and training. EXAMPLES: Training and professional development, site visits to other high performing charter schools.	Documentation of adherence to travel policy, agenda with documented alignment to CSP project objectives, and expectations for areas of observation and planned sharing of the observed best practices with future teachers and leaders may be required in addition to financial documentation. The most economical travel arrangements must be used.	Both

Funding Restrictions - Operations of School:

- Renewal dues, fees, or licensing is not allowed.
- Travel expenditures must be aligned to program outcomes and provide sustainable value to board and leadership capacity.
- Membership fees for associations whose primary purpose is lobbying are unallowable.
- Transportation costs are one time only.
- Outreach and communications materials must clearly align with documented strategy. Materials must be specific to the school and distributed within the grant period identified in the award notice. Promotional products are not allowable.

Unallowable Costs

General Category	Unallowable costs within CSP Grant Program - other conditions impacting allowability
Activities	<ul style="list-style-type: none"> ● Field Trips ● Extracurricular activities, programs, etc. ● Athletic (team/afterschool) equipment
Apparel	<ul style="list-style-type: none"> ● Student uniforms ● Athletic and extracurricular uniforms and costumes ● Staff uniforms
Bad Debt	<ul style="list-style-type: none"> ● Bad debts, including losses (whether actual or estimated) arising from uncollectible accounts and other claims, related collection costs, and related legal costs
Capital Improvements	<ul style="list-style-type: none"> ● 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
Construction	<ul style="list-style-type: none"> ● Construction of new facility ● Construction on existing facility ● Building renovations, refurbishments, and restoration (unless these are required to make the building meet state or local codes or statutes) ● Activities for which an architect and/or engineer must be utilized
Supplies	<ul style="list-style-type: none"> ● Cleaning supplies ● Cafeteria/food service supplies
Food	<ul style="list-style-type: none"> ● Food ● Beverages ● Alcohol
Fundraising	<ul style="list-style-type: none"> ● Any expenses associated with fundraising activities
Incentives	<ul style="list-style-type: none"> ● Gift certificates ● Food/Alcoholic beverages ● Awards and gifts
Lobbying	<ul style="list-style-type: none"> ● Lobbying or related expenses
Promotional Items	<ul style="list-style-type: none"> ● Promotional materials (often imprinted), such as pencils, pens, balloons, and notepads ● <i>Promotional items are NOT allowable under any category including outreach and recruitment</i>
Professional Fees	<ul style="list-style-type: none"> ● Ongoing accounting, auditing, and legal fees that are NOT directly related to organizational start-up and planning

Recruitment	<ul style="list-style-type: none"> ● Placement fees (employment advertising is allowable)
Recurring Expenses	<ul style="list-style-type: none"> ● Rent/leases on or after first day of school ● Operating expenses and utilities, equipment leases, monthly and annual contracts ● Software license renewals ● Fees such as monthly insurance and payroll services, management company fees, service contracts, trash disposal, gas/electric/phone/water/utilities, cell phones, etc.
Renovations	<ul style="list-style-type: none"> ● Structural (roofing, wall repair, electrical wiring/rewiring) unless required to meet state or local building codes or statutes or minor repairs to keep facilities in efficient operating condition ● Room additions ● Fixed partitions ● Security (fences, alarms, cameras) ● Painting (unless required to meet state or local building codes or statutes or minor repairs to keep facilities in efficient operating condition) ● Carpeting ● Landscaping
Salaries	<ul style="list-style-type: none"> ● No salaries or related fringe benefits after the school opens for essential staff only
Student	<ul style="list-style-type: none"> ● Student membership fees ● Student conferences
Travel	<ul style="list-style-type: none"> ● Travel Costs must comply with state and local policies

Common GL Codes Definitions

GL Account	Account Type	Description
<i>Personnel and Fringe Benefits</i>		
10-1100-100	Elementary Certified Staff	Any certified regular K-6 teacher
10-1100-100	Elementary Classified Staff	Any classified regular K-6 staff member
10-1100-211	Elementary EE Benefits - Medical	Medical benefits paid by the school on behalf of K-6 employees
10-1100-212	Elementary EE Benefits - Dental	Dental benefits paid by the school on behalf of K-6 employees
10-1100-221	Elementary EE Benefits - Social Security	Social Security benefits paid by the school on behalf of K-6 employees
10-1100-231	Elementary EE Benefits - PSERS	PSERS benefits paid by the school on behalf of K-6 employees
10-1100-250	Elementary EE Benefits - Unemployment	Unemployment benefits paid by the school on behalf of K-6 employees
10-1100-291	Elementary EE Benefits - Other Retirement	Other Retirement benefits paid by the school on behalf of K-6 employees
10-1100-100	Secondary Certified Staff	Any certified regular 7-12 teacher
10-1100-100	Secondary Classified Staff	Any classified regular 7-12 staff member
10-1100-211	Secondary EE Benefits - Medical	Medical benefits paid by the school on behalf of 7-12 employees
10-1100-212	Secondary EE Benefits - Dental	Dental benefits paid by the school on behalf of 7-12 employees
10-1100-221	Secondary EE Benefits - Social Security	Social Security benefits paid by the school on behalf of 7-12 employees
10-1100-231	Secondary EE Benefits - PSERS	PSERS benefits paid by the school on behalf of 7-12 employees
10-1100-250	Secondary EE Benefits - Unemployment	Unemployment benefits paid by the school on behalf of 7-12 employees
10-1100-291	Secondary EE Benefits - Other Retirement	Other Retirement benefits paid by the school on behalf of 7-12 employees
10-1200-100	Special Education Certified Staff	Any certified regular SpEd teacher

10-1200-100	Special Education Classified Staff	Any classified regular SpEd staff member
10-1200-211	Special Education EE Benefits - Medical	Medical benefits paid by the school on behalf of SPED employees
10-1200-212	Special Education EE Benefits - Dental	Dental benefits paid by the school on behalf of SPED employees
10-1200-221	Special Education EE Benefits - Social Security	Social Security benefits paid by the school on behalf of SPED employees
10-1200-231	Special Education EE Benefits - PSERS	PSERS benefits paid by the school on behalf of SPED employees
10-1200-250	Special Education EE Benefits - Unemployment	Unemployment benefits paid by the school on behalf of SPED employees
10-1200-291	Special Education EE Benefits - Other Retirement	Other Retirement benefits paid by the school on behalf of SPED employees
10-2100-100	Student Support Services Certified Staff	Any certified regular Student Support Services staff member
10-2100-100	Student Support Services Classified Staff	Any classified regular Student Support Services staff member
10-2100-211	Student Support Services EE Benefits - Medical	Medical benefits paid by the school on behalf of Student Support employees
10-2100-212	Student Support Services EE Benefits - Dental	Dental benefits paid by the school on behalf of Student Support employees
10-2100-221	Student Support Services EE Benefits - Social Security	Social Security benefits paid by the school on behalf of Student Support employees
10-2100-231	Student Support Services EE Benefits - PSERS	PSERS benefits paid by the school on behalf of Student Support employees
10-2100-250	Student Support Services EE Benefits - Unemployment	Unemployment benefits paid by the school on behalf of Student Support employees
10-2100-291	Student Support Services EE Benefits - Other Retirement	Other Retirement benefits paid by the school on behalf of Student Support employees
10-2200-100	Instructional Support Services Certified Staff	Any certified regular Instructional Support Services staff member
10-2200-100	Instructional Support Services Classified Staff	Any classified regular Instructional Support Services staff member

10-2200-211	Instructional Support Services Benefits - Medical	Medical benefits paid by the school on behalf of Instructional Support employees
10-2200-212	Instructional Support Services Benefits - Dental	Dental benefits paid by the school on behalf of Instructional Support employees
10-2200-221	Instructional Support Services Benefits - Social Security	Social Security benefits paid by the school on behalf of Instructional Support employees
10-2200-231	Instructional Support Services Benefits - PSERS	PSERS benefits paid by the school on behalf of Instructional Support employees
10-2200-250	Instructional Support Services Benefits - Unemployment	Unemployment benefits paid by the school on behalf of Instructional Support employees
10-2200-291	Instructional Support Services Benefits - Other Retirement	Other Retirement benefits paid by the school on behalf of Instructional Support employees
10-2300-100	Administration Certified Staff	Any certified School Administrator
10-2300-100	Administration Classified Staff	Any classified regular Administration Support Services staff member
10-2300-211	Administration Benefits - Medical	Medical benefits paid by the school on behalf of Administration employees
10-2300-212	Administration Benefits - Dental	Dental benefits paid by the school on behalf of Administration employees
10-2300-221	Administration Benefits - Social Security	Social Security benefits paid by the school on behalf of Administration employees
10-2300-231	Administration Benefits - PSERS	PSERS benefits paid by the school on behalf of Administration employees
10-2300-250	Administration Benefits - Unemployment	Unemployment benefits paid by the school on behalf of Administration employees
10-2300-291	Administration Benefits - Other Retirement	Other Retirement benefits paid by the school on behalf of Administration employees
<i>Professional Development</i>		
10-2271-330	Prof Dev - Instructors Purchased Svcs.	Amounts paid to purchase services associated with the professional development and training of staff personnel
10-2271-580	Prof Dev - Instructors Travel	Amounts paid to cover travel associated with the professional development and training of staff personnel

10-2271-240	Prof Dev - Instructors Tuition	Amounts paid to cover courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of staff personnel
10-2271-600	Prof Dev - Supplies and Materials	Amounts paid to purchase supplies and materials necessary to support the professional development and training of instructional staff personnel
10-2272-330	Prof Dev - Admin Staff Purchased Svcs.	Amounts paid to purchase services associated with the professional development and training of administrative personnel
10-2272-580	Prof Dev - Admin Staff Travel	Amounts paid to cover travel associated with the professional development and training of administrative personnel
10-2272-240	Prof Dev - Admin Staff Tuition	Amounts paid to cover courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of administrative personnel
10-2272-610	Prof Dev - Supplies and Materials	Amounts paid to purchase supplies and materials necessary to support the professional development and training of administrative personnel
10-2310-330	Prof Dev - Board Purchased Svcs.	Amounts paid to purchase services associated with the professional development and training of board members
10-2310-580	Prof Dev - Board Travel	Amounts paid to cover travel associated with the professional development and training of board members
10-2310-600	Prof Dev - Supplies and Materials	Amounts paid to purchase supplies and materials necessary to support the professional development and training of board members
Supplies		
10-1100-610	Supplies – Elementary	Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated through use at an elementary level
10-1100-610	Supplies – Secondary	Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated through use at a secondary level

10-1200-610	Supplies – SPED	Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated through use for SPED services
10-2300-610	Supplies – Administration	Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated through use for administrative purposes
10-1100-640	Books/Curriculum – Elementary	Amounts paid for textbooks, workbooks, reference books, textbook binding or repairs, or cost associated with curriculum activities at an elementary level
10-1100-640	Books/Curriculum – Secondary	Amounts paid for textbooks, workbooks, reference books, textbook binding or repairs, or cost associated with curriculum activities at a secondary level
10-1200-640	Books/Curriculum – SPED	Amounts paid for textbooks, workbooks, reference books, textbook binding or repairs, or cost associated with curriculum activities use for SPED services
<i>Professional Services: Costs of professionals/consultants/contract services used for startup/expansion/replication work in these operational areas</i>		
10-2130-330	Attendance Program	Activities such as prompt identification of patterns of nonattendance, promotion of improved attitudes toward attendance, analysis of causes of nonattendance, early action on problems of nonattendance, and enforcement of compulsory attendance laws
10-2120-330	Guidance Program	Activities involving counseling with students and parents, providing consultation with other staff members on learning problems, evaluating the abilities of students, assisting students as they make their own educational and career plans and choices, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students
10-2420-330	Health Program	Activities concerned with the physical and mental health of students, such as: health appraisals, screenings for vision, communicable diseases, and hearing deficiencies; screening for psychiatric services, periodic health examinations; emergency injury and illness care; occupational therapists;

		physical therapists; and communications with parents and/or medical officials
10-2200-329	Instructional Support Program	Activities associated with assisting, supporting, advising, and directing the instructional staff with or on the content and process of providing learning experiences for students
10-2210-329	Educational Media Program	Activities concerned with directing, managing, and supervising educational media services
10-2220-329	Technology Support Program	Activities concerned with selecting, preparing, maintaining, and distributing instructional program materials to the instructional staff. Included are activities in the information technology areas such as: educational telecommunication services used for classroom instructional materials, related costs associated with various electronic media used to develop the curriculum, etc
10-2300-330	School Administration Program	Activities concerned with establishing and administering policy in connection with operating the LEA
10-2500-330	Business Operations Program	Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the LEA, including the fiscal and internal services necessary for operating the LEA
10-2300-340	Administrative Technology Services	Technology activities concerned with establishing and administering policy in connection with operating the LEA
10-2310-500	Board Expenses	Those activities required to perform the duties of the Secretary / Clerk of the Board of Education and all members
<i>Technology (Supplies and Software): Technology devices between \$300 and \$5,000 per unit cost and software licenses</i>		
10-1100-650	Technology - Student - Elementary	Amounts paid for technology supplies for students at an elementary level
10-1100-650	Technology - Student - Secondary	Amounts paid for technology supplies for students at a secondary school
10-1200-650	Technology - Student - Special Education	Amounts paid for technology supplies for students receiving SPED services

10-2220-650	Technology - Admin / School (General)	Amounts paid for technology supplies for administration or general school use
<i>Technology (Equipment): Technology devices greater than \$5,000 per unit cost</i>		
10-1100-756	Technology - Student - Elem	Amounts paid for technology equipment for students at an elementary level
10-1100-756	Technology - Student - Secondary	Amounts paid for technology equipment for students at a secondary school
10-1200-756	Technology - Student - Special Education	Amounts paid for technology equipment for students receiving SPED services
10-2220-756	Technology - Admin / School (General)	Amounts paid for technology equipment for administration or general school use
<i>Furniture, Fixtures (Capitalized): Attribute if cost exceeds threshold per school's capitalization policy and useful life is over one-year</i>		
10-1100-752	Furniture and Fixtures - Student - Elementary	Amounts paid for cost associated with furniture and fixtures for students at an elementary level
10-1100-752	Furniture and Fixtures - Student - Secondary	Amounts paid for cost associated with furniture and fixtures for students at a secondary level
10-1200-752	Furniture and Fixtures - Student - SPED	Amounts paid for cost associated with furniture and fixtures for students receiving SPED services
10-2300-752	Furniture and Fixtures - Admin	Amounts paid for cost associated with furniture and fixtures administration
10-2900-752	Furniture and Fixtures - School (General)	Amounts paid for cost associated with furniture and fixtures for general school use
<i>Software Licenses (Capitalized): Attribute if cost exceeds threshold per school's capitalization policy and useful life if over one-year</i>		
10-1100-758	Software - Educational - Elementary	Amounts paid for cost associated with capitalized educational software at an elementary level
10-1100-758	Software - Educational - Secondary	Amounts paid for cost associated with capitalized educational software at a secondary level
10-1200-758	Software - Educational - Special Ed	Amounts paid for cost associated with capitalized educational software for students receiving SPED services
10-2200-758	Software - Admin / School (General)	Amounts paid for cost associated with capitalized educational software for administration or general school use

Technology Support		
10-1100-340	Instructional Related Tech Services - Elementary	Amounts paid for all technology activities and services for the purpose of supporting instruction at an elementary level
10-1100-340	Instructional Related Tech Services - Secondary	Amounts paid for all technology activities and services for the purpose of supporting instruction at a secondary level
10-1200-340	Instructional Related Tech Services - SPED	Amounts paid for all technology activities and services for the purpose of supporting instruction for students receiving SPED services
Recruitment Costs		
10-2370-549	Recruiting and Community Engagement	Amounts paid for cost associated with announcements on social media or in professional publications, newspapers, or broadcasts over radio and television, or cost associated with purchasing materials to recruiting and community engagement
Facility Costs		
10-4600-450	Safety/Code Required Facility Renovation Costs	Amounts paid for cost associated with the required renovation needed for safety and code regulations in student-occupied buildings
10-2620-441	Mortgage/Rent Fees PRIOR to start date	Amounts paid for mortgage, lease, or rent payment for school facility PRIOR to first day of school
10-2620-431	Minor building repairs and maintenance	Amounts paid for cost associated with the minor repairs or maintenance needed to keep facility in efficient operating condition
School Bus Acquisition		
10-2720-790	School Bus Acquisition Costs	Amounts paid by the school to cover the costs associated with purchasing a school bus