



CSP Allowable Cost Guide

Updated: January 2025

In the scope of this grant award, NSFA plans to award CSP subgrants to charter schools and charter school developers¹ in Alabama to carry out one of the following activities:

1. Open and prepare for the operation of **new** charter schools.
2. **Replicate** and open high-quality charter schools.
3. **Expand** high-quality charter schools.

Purpose of the Allowable Cost Guide

This document seeks to provide guidance and clarification for allowable expenditures for reimbursement under the CSP grant. CSP funding provides financial assistance for the planning, program design, and initial implementation of charter schools. Grant funds are intended to supplement, not supplant, state or local funds.

Federal [non-regulatory guidance](#) (page 17 of 25) states “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, related to a grant objective, and may not include ongoing operational costs.

The information provided in this cost guide is NOT comprehensive but seeks to guide CSP applicants and sub-recipient schools in planning and preparing budgets with the greatest impact on meeting CSP program goals. All costs are determined under the guidance of 2 C.F.R. Part 200, Subpart E, and ESEA Section 4303. Under [§4303\(b\)\(1\)](#) (page 240 of 449) of ESEA, CSP funding is intended to enable subgrantees to:

¹ From ESEA §4310 (7) (Page 267 / 449) The term “developer” means an individual or group of individuals (including a public or private nonprofit organization), which may include teachers, administrators and other school staff, parents, or other members of the local community in which a charter school project will be carried out. See Appendix 1 for all definitions.

1. open and prepare for the operation of new charter schools;
2. open and prepare for the operation of replicated high-quality charter schools; or
3. expand high-quality charter schools.

Under [ESEA §4303\(h\) Local Use of Funds \(page 255 of 449\)](#) an eligible applicant receiving a subgrant under this section shall use such funds to support the activities above, by deploying CSP funding on one or more of the following activities:

1. Preparing teachers, school leaders, and specialized instructional support personnel, including through paying the costs associated with—
 1. providing professional development; and
 2. hiring and compensating, during the eligible applicant’s planning period specified in the application for subgrant funds that is required under this section, one or more of the following:
 - i. Teachers.
 - ii. School leaders.
 - iii. Specialized instructional support personnel.
2. Acquiring supplies, training, equipment (including technology), and educational materials (including developing and acquiring instructional materials).
3. Carrying out necessary renovations to ensure that a new school building complies with applicable statutes and regulations, and minor facilities repairs (excluding construction).
4. Providing one-time, startup costs associated with providing transportation to students to and from the charter school.
5. Carrying out community engagement activities, which may include paying the cost of student and staff recruitment.
6. Providing for other appropriate, non-sustained costs related to the activities described in ESEA [§4303\(b\)\(1\)](#) (page 240 of 449) when such costs cannot be met from other sources.

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

- [Elementary and Secondary Education Act of 1965 – including Section 4303\(h\) Local Uses of Funds \(page 255 of 449\)](#)
- [Charter Schools Program Nonregulatory Guidance \(updated January 2014\)](#)
- [U.S. Department of Education \(ED\) Charter Schools Program \(CSP\) Regulatory and Nonregulatory Guidance](#)
- [Title 2 of the CFR](#)

Note: When using Federal funds to purchase equipment or services, a charter school must comply with the procurement standards set forth in the Department’s regulations at [34 CFR 74.40-74.48](#).

Types of Allowable Costs

Allowable costs are organized into three categories:

1. Direct Instruction (Classroom Level),
2. Instructional (School Level), and
3. Overall School Operations.

There are specific expenditure items, provided below, within each category, including a brief purpose and description, CSP phase eligibility, and suggested adequate justification for reimbursement. Some costs are never allowable within the CSP grant program. A list of unallowable costs is included at the end of this guide.

Subgrantees requesting funding to open a new school should note that the planning period is the time between the grant award and up to the first day of school and can be no longer than 18 months. **The implementation period begins no sooner than the first day of school.** Sub-recipients should reference their grant award letter for specific time periods. All items must be clearly designated in the school's planning and implementation budgets. Whether a cost is allowable in the Planning (PLAN) or Implementation phase (IMP), or both, is noted as: PLAN, IMP, or BOTH.

1. Direct Instruction (Classroom Level)
 - Focuses on providing a learning environment appropriate to age level and the academic model of instruction.
 - Ensures adequate resources are available to meet all students' needs with a focus on supplies.
2. Instructional Support (School Level)
 - Focuses on providing a learning environment supporting all learners at their level of academic mastery.
 - May include staffing resources, supplemental materials, etc.
3. Overall School Operations
 - Focuses on the implementation of an infrastructure supportive of the academic model.
 - May include equipment, software, and other technology supporting the collection and analysis of data.

Allowable Cost Considerations

Costs incurred must be one-time in nature, obligated during the grant project period, related 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 recurring and required to operate the school beyond the life of the

grant²?

- a. If YES, the expense is not allowable.
 - b. If NO, move to Question #2.
2. Does the expenditure directly support the approved grant objectives?
 - a. If YES, the expense is allowable.
 - b. If NO, additional investment opportunities should be considered.

² Costs that can become recurring can be operationalized as startup costs by limiting the cost to a reasonable initial period with justification of why the cost cannot be currently met from other sources but will be in the future.

Table 1: Allowable Costs – Direct Instruction (Classroom Level)

Account Title	Purpose/ Description	Notes	Allowable Phase
Furniture - Fixtures and Classroom Equipment	<ul style="list-style-type: none"> • 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>EXAMPLES: Projectors, screens, document cameras, audio amplification, musical instruments, PE equipment, etc.</p>	<ul style="list-style-type: none"> • Can be used for equipment for special classes: teaching clocks, microscopes, musical instruments, physical education equipment. • Evidence of meeting all procurement requirements and a description of alignment to the instructional model may be required in addition to financial documentation. 	BOTH (PLAN/IMP)
Furniture - Fixtures and Equipment	<ul style="list-style-type: none"> • Classroom furniture <p>EXAMPLES: Desks, chairs, tables, bookshelves.</p>	<ul style="list-style-type: none"> • Can be used for furniture for special classes: science tables, art stools. • Evidence of meeting all procurement requirements and description of alignment to instructional model may be required in addition to financial documentation. 	BOTH (PLAN/IMP) <i>*During IMP, furniture purchases must be for new seats.</i>

<p>Computer Hardware - Classroom Level Technology</p>	<ul style="list-style-type: none"> Electronic devices capable of reading, processing, and executing software programs. <p>EXAMPLES: Laptops, desktops, tablets, servers, wireless access points, charging carts, and classroom-level printers.</p>	<ul style="list-style-type: none"> Costs may not include monthly service fees or ongoing license fees/renewals. Subscription and license fees are allowable for software purchases for the first contract period. Classroom-level technology must align with the academic model. Purchases may not exceed reasonable quantities for the proposed student population. Schools may not purchase items in excessive quantities ahead of time (e.g., purchase desks for grades 3- 5 in year 1 or 2 if the award is for a new school starting in grades K-1). Replacing broken or damaged devices is not allowable Evidence of meeting all procurement requirements and description of alignment to instructional model may be required in addition to financial documentation. 	<p>BOTH (PLAN/IMP)</p> <p><i>*During IMP, furniture purchases must be for new seats or new hires.</i></p>
<p>Computer Software - Classroom Level Technology</p>	<ul style="list-style-type: none"> Instructional software/programs. May be delivered online or via tangible device (disc). <p>EXAMPLES: Supplemental literacy programs, virtual instruction systems and tutoring programs.</p>	<ul style="list-style-type: none"> Costs may not include monthly service fees or ongoing license fees/renewals. Subscription and license fees are allowable for software purchases for the first contract year. Evidence of supporting professional development around 	<p>BOTH (PLAN/IMP)</p>

		online instructions and/or programs may be required in addition to financial documentation.	
Curriculum – Curriculum and Textbooks	<ul style="list-style-type: none"> Textbooks and curriculum <p>EXAMPLES: Textbooks, supplemental instructional aids, curriculum packages (printed or electronic), student workbooks, teacher guides, etc.</p>	<ul style="list-style-type: none"> Curriculum must be aligned to the academic model and purchased in quantities that do not exceed the proposed student body for each grade level. If electronic media (e-books) takes the form of annual subscriptions, license renewals are not allowable after the first contract year. Evidence of supporting professional development around online instructions and/or programs may be required in addition to financial documentation if applicable. 	BOTH (PLAN/IMP)
Classroom Library – Classroom Library Books	<ul style="list-style-type: none"> 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. <p>EXAMPLES: Encyclopedia sets, fiction and non-fiction</p>	<ul style="list-style-type: none"> 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 (PLAN/IMP)

	books, novels, book series, and book sets.		
Materials and Supplies - Classroom Level Supplies	<ul style="list-style-type: none"> • Student workbooks • Testing instruments • May include items with a reasonable life expectancy. <p>EXAMPLES: Workbooks, testing materials, manipulatives, toner, student headphones, nonscientific/basic calculators.</p>	<ul style="list-style-type: none"> • Expenditures may be grouped as one budget line item, supported by a list of materials and supplies by grade level. • Supplies or materials beyond reasonable start-up costs considered recurring expenses are unallowable. • At start up, the first year consumable workbooks and student materials are allowable. 	<p>BOTH (PLAN/IMP)</p> <p><i>*During IMP, classroom level supplies must be for new seats.</i></p>

Funding Restrictions - Direct Instruction (Classroom Level):

1. Curriculum must be aligned to the academic model and purchases may not exceed reasonable quantities for the proposed student population.
2. If electronic media takes the form of an annual subscription or renewable license, renewals are not allowable.
3. Renewals of computer software are not allowed.
4. All classroom-level equipment and furniture must align with 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.

Table 2: Allowable Costs – Instructional Support (School Level)

Account Title	Purpose/ Description	Notes	Allowable Phase
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<p>Furniture, Fixtures and Equipment - School Library/ Media Center Equipment</p>	<ul style="list-style-type: none"> • Non-computer hardware for centralized school library/media center use. Durable goods with a reasonable life expectancy of over a year. <p>EXAMPLES: DVD players, listening stations, paper cutters, label makers, binding equipment, and book carts.</p>	<ul style="list-style-type: none"> • Evidence of meeting all procurement requirements and a description of alignment to the academic model may be required in addition to financial documentation. 	<p>BOTH (PLAN/IMP)</p>
<p>Furniture, Fixtures and Equipment - School Library/Media Center Furniture</p>	<ul style="list-style-type: none"> • Furniture and fixtures for centralized school library/media center use. <p>EXAMPLES: Desks, chairs, tables, bookshelves, book return, circulation desk, dictionary stands, book displays, and podiums.</p>	<ul style="list-style-type: none"> • Evidence of meeting all procurement requirements and a description of alignment to the academic model may be required in addition to financial documentation. 	<p>BOTH (PLAN/IMP)</p>
<p>Computer Hardware - School Library/Media Center Technology</p>	<ul style="list-style-type: none"> • Electronic devices capable of reading, processing and executing software programs. <p>EXAMPLES: Desktops, circulation/check-out hardware, charging carts, tablets, servers, docking stations, monitors, and printers.</p>	<ul style="list-style-type: none"> • Evidence of meeting all procurement requirements and a description of alignment to the academic model may be required in addition to financial documentation. • Costs may not include monthly service fees. 	<p>BOTH (PLAN/IMP)</p>

<p>Computer Software School Library/Media Center Software – Purchase and Rental</p>	<ul style="list-style-type: none"> Centralized library/media center software/programs. <p>EXAMPLES: Circulation software, digital collections management, office software suite, graphics software, publishing software, and internet tools.</p>	<ul style="list-style-type: none"> Evidence of meeting all procurement requirements and a description of alignment to the academic model may be required in addition to financial documentation. License fees and subscriptions are only allowable for the first contract year. 	<p>BOTH (PLAN/IMP)</p>
<p>Professional and Technical Services - Technology Installation</p>	<ul style="list-style-type: none"> Costs associated with the installation of instructional networks and hardware. <p>EXAMPLES: Installation of classroom interactive systems, wiring computer lab, and installation and wiring of school-wide wireless network.</p>	<ul style="list-style-type: none"> 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. 	<p>BOTH (PLAN/IMP)</p>
<p>Professional and Technical Services - Instructional Staff Training</p>	<ul style="list-style-type: none"> Training for instructional staff designed to contribute to their professional or occupational growth and competence. <p>EXAMPLES: In-service training, professional development, conferences, workshops, demonstrations, and visits to high-performing charter schools.</p>	<ul style="list-style-type: none"> If travel is included, the school must use the most economical travel arrangements. Service agreements for purchased services (if speaker, new curriculum PD, etc.) and evidence of completion (i.e., deliverables, sign-in sheets, agenda etc.) may be required in addition to financial documentation. 	<p>BOTH (PLAN/IMP)</p>

Professional and Technical Services - Instruction and Curriculum Development	<ul style="list-style-type: none"> Services designed to aid in developing curriculum and understanding techniques for instruction. <p>EXAMPLES: Consulting fees to develop program goals and objectives, assessment tools, and curriculum.</p>	<ul style="list-style-type: none"> Costs should be one-time related to start-up and not ongoing. Service agreements for purchased services (if speaker, new curriculum PD, etc.) and evidence of completion (i.e., deliverables, sign-in sheets, agenda etc.) may be required in addition to financial documentation. 	BOTH (PLAN/IMP)
Professional and Technical Services – Teacher and Leader Evaluation	<ul style="list-style-type: none"> Services related to the development of teacher and leader evaluation tools and a strategy for implementation. 	<ul style="list-style-type: none"> Costs should be one-time related to start-up and not ongoing. Service agreements for purchased services (if speaker, new curriculum PD, etc.) and evidence of completion (i.e., deliverables, sign-in sheets, agenda etc.) may be required in addition to financial documentation. 	BOTH (PLAN/IMP)
Library Books School - Library/Media Center Books	<ul style="list-style-type: none"> Books for use in centralized school library/media center. May be used as non-circulating reference or for student and teacher check-out. <p>EXAMPLES: Encyclopedia sets, fiction and non-fiction books, novels, book series, and book sets.</p>	<ul style="list-style-type: none"> Evidence of integration of the school library/ media center materials into the academic program may be required in addition to financial documentation. 	BOTH (PLAN/IMP)

<p>Salaries – Additional Support Roles³</p>	<ul style="list-style-type: none"> Includes salaries to be paid to employees of the school filling positions not required for the academic program yet providing a significant positive impact on student outcomes. <p>EXAMPLES: interventionist, data coordinator, nurse etc.</p>	<ul style="list-style-type: none"> Job description and time and effort may be required in addition to financial documentation. 	<p>PLAN</p>
<p>Travel – Travel, Lodging, and Registration</p>	<ul style="list-style-type: none"> Travel costs to attend conferences and training workshops including all professional development, and site visits to other schools. 	<ul style="list-style-type: none"> 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. Budget should be based off of the GSA per diem rates for the area. 	<p>BOTH (PLAN/IMP)</p>

Funding Restrictions - Instructional Support (School Level)

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

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2. 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.
3. Capital improvements are not allowed for professional and technical services related to technology installation.
4. 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 with the approved travel policy.
5. CSP funds can cover reasonable stipends paid to teachers for professional development related to the school model.
6. Personnel expenses incurred before school 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. **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.**
7. 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 Purchases.

Table 3: Allowable Costs – Overall School Operations

Account Title	Purpose/ Description	Notes	Allowable Phase
Insurance and Bond Premiums	<ul style="list-style-type: none"> • Insurance prepaid for up to one year. <p>ALLOWABLE TYPES: Property, officers and directors' liability, fidelity bond, commercial liability, employee liability</p>	<ul style="list-style-type: none"> • Costs allowable one-time ONLY during Planning OR Implementation Year 1 (not allowable in both phases). 	EITHER, but only in one phase.

<p>Furniture, Fixtures and Equipment - Administrative Furniture</p>	<ul style="list-style-type: none"> ● Front office furniture. <p>EXAMPLES: Desks, chairs, tables, and fireproof filing cabinets.</p>	<ul style="list-style-type: none"> ● 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. 	<p>BOTH (PLAN/IMP)</p>
<p>Furniture, Fixtures and Equipment - Cafeteria Furniture and Equipment</p>	<ul style="list-style-type: none"> ● Cafeteria furniture and equipment <p>EXAMPLES: Refrigerators, ovens, and tables (if they are removable)</p>	<ul style="list-style-type: none"> ● Evidence of meeting all procurement requirements and demonstrated student demand and enrollment may be required in addition to financial documentation. 	<p>BOTH (PLAN/IMP)</p>
<p>Computer Hardware - Administrative Technology</p>	<ul style="list-style-type: none"> ● Electronic devices capable of reading, processing, and executing software programs. Includes peripherals and expansions. <p>EXAMPLES: Front office computer, central printer, central copier, visitor registration hardware, inventory hardware, principal computer, and printer.</p>	<ul style="list-style-type: none"> ● Evidence of meeting all procurement requirements and demonstrated student demand and enrollment may be required in addition to financial documentation. ● Costs may not include monthly service fees. 	<p>BOTH (PLAN/IMP)</p>

<p>Computer Software, Administrative Software – Purchase and Rental</p>	<ul style="list-style-type: none"> • Administrative software/programs. May be delivered online or via tangible device (disc). <p>EXAMPLES: Inventory software, visitor registration software, office suite licenses for front desk and administrative staff.</p>	<ul style="list-style-type: none"> • Evidence of meeting all procurement requirements and demonstrated student demand and enrollment may be required in addition to financial documentation. • One time purchases. • Costs are considered operational/sustained after the first year. 	<p>BOTH (PLAN/IMP)</p>
<p>Other Purchased Services - Outreach and Recruitment</p>	<ul style="list-style-type: none"> • Informational materials and intangible items and services to inform the community about the charter school mission, program, contacts, registration process, lottery, and performance outcomes, and to recruit leadership, instructional, and professional personnel. <p>EXAMPLES: Design and printing of brochures and postcards, radio spots, television ads, website design,</p>	<ul style="list-style-type: none"> • All outreach materials must include registration information and state the school is a tuition-free public charter school. • Materials must be specific to school opening/expanding. • Materials must be fully distributed during the grant period. • Clearly articulated outcomes for each expenditure may be required in addition to financial documentation.⁴ • The program office may require pre-product proof to verify compliance. • School signage may not comprise capital improvement (i.e., cannot be permanent). 	<p>BOTH (PLAN/IMP)</p>

⁴ GAN Attachment 11, page 28 of 53 – Specific Conditions for Disclosing Federal Funding in Public Announcements: When issuing press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or part with Federal money, U.S. Department of Education grantees shall clearly state: the percentage of the total costs of the program or project which will be financed with Federal money; the dollar amount of Federal funds for the project or program; and the percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources. Recipients must comply with these conditions under Division H, Title V, Section 505 of Public Law 116- 260, Consolidated Appropriations Act, 2021.

	<p>newspaper ads, and outreach consultant.</p>		
<p>Furniture, Fixtures and Equipment - Playground Equipment Bleachers</p>	<ul style="list-style-type: none"> Playground structures and equipment. <p>EXAMPLES: Playscapes, tetherball sets, portable basketball hoops.</p>	<ul style="list-style-type: none"> Cannot be permanently affixed to facilities. Ground cover and enclosures (fencing, landscape border) are not allowable. Capitalized improvements/ construction (engaging an architect, or engineer) are not allowable. All equipment should be reasonable to the population size and age. Evidence of meeting all procurement requirements and evidence of mobility of all purchased equipment <i>is required</i> in addition to financial documentation. 	<p>BOTH (PLAN/IMP)</p>
<p>Professional - Technical Consulting Services</p>	<ul style="list-style-type: none"> Costs for services related to start-up expenses and organization development. <p>EXAMPLES: Legal costs for lease and charter contract negotiations, bylaws, policies, consulting fees to develop organization policies and business plans, accounting</p>	<ul style="list-style-type: none"> Cost allowable ONLY during Planning OR Implementation. Contract inclusive of scope of work may be required in addition to financial documentation. 	<p>EITHER (PLAN/IMP)</p>

	professional to develop internal controls, accounting systems, and auditable financial processes/reporting.		
Professional - Consulting Services	<ul style="list-style-type: none"> • First-year audit report. 	<ul style="list-style-type: none"> • Cost allowable one-time ONLY during Implementation. 	IMP
Facility Expense – Mortgage or Lease Expenses	<ul style="list-style-type: none"> • Mortgage, lease, or rent payment for the school facility. 	<ul style="list-style-type: none"> • Cost allowable ONLY up to 3 months prior to the school opening date. • Copy of the 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. 	PLAN
Renovation – Minor Repairs	<ul style="list-style-type: none"> • Facilities repairs to keep facilities in efficient operating condition. 	<ul style="list-style-type: none"> • Renovation and repairs cannot increase the permanent value of the property nor appreciably prolong its intended life. • Copy of the lease agreement, documentation that expense cannot be covered by local funding sources, and documentation of inspection report may be 	BOTH (PLAN/IMP)

		required in addition to financial documentation.	
Salaries - Essential Staff Salaries and Fringe Benefits	<ul style="list-style-type: none"> Amount paid to essential employees of the school. <p>EXAMPLES: School principal/director, recruitment specialist, office manager to assist with registration, teachers, employer paid taxes and benefits.</p>	<ul style="list-style-type: none"> Allowable for principal and other essential staff for the planning period. Job description and time and effort tracking is required in addition to required financial documentation. Payroll registry is required documentation. 	PLAN
Transportation	<ul style="list-style-type: none"> Start-up costs for student transportation. <p>EXAMPLES: Initial bus contract, purchase of vans for transportation.</p>	<ul style="list-style-type: none"> 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. 	BOTH (PLAN/IMP)
Travel - Travel, Lodging, and Registration	<ul style="list-style-type: none"> Travel costs school personnel to attend conferences and training. <p>EXAMPLES: Training and professional development, conferences</p>	<ul style="list-style-type: none"> 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 	IMP

		<p>in addition to financial documentation.</p> <ul style="list-style-type: none"> • Budgeted costs should be based on GSA Per Diem amounts for the area traveling to. 	
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Funding Restrictions – Overall School Operations:

1. Renewal dues, fees, or licensing is not allowed.
2. Funds for minor repairs cannot be used for purchases of modular classrooms, engineering, permits, or tear-down.
3. Travel expenditures must be aligned to program outcomes and provide sustainable value to board and leadership capacity.
4. Travel for grant writing workshops is unallowable as this is seen as fundraising.
5. Membership fees for associations whose primary purpose is lobbying are unallowable.
6. Transportation costs are one-time start up only and based on number of seats.
7. 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
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 & extracurricular uniforms and costumes • Staff uniforms, hats, or clothing

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"> • Purchase of land or buildings • 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 an 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
Food	<ul style="list-style-type: none"> • Food, beverages, alcohol
Fundraising	<ul style="list-style-type: none"> • 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 (SWAG/MERCH) (often imprinted), such as pencils, pens, balloons, and notepads. • <u>PROMOTIONAL ITEMS ARE NOT ALLOWABLE UNDER ANY CATEGORY, INCLUDING OUTREACH AND RECRUITMENT</u>
Professional Fees	<ul style="list-style-type: none"> • <u>Ongoing</u> accounting, auditing, and legal fees not directly related to organizational start-up and planning
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 <u>renewals</u> • 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) <u>unless required to meet state or local building codes or statutes</u> • Room additions • Fixed partitions • Fences • Painting (unless required to meet state or local building codes or statutes) • Carpeting • Landscaping
Student	<ul style="list-style-type: none"> • Student membership fees • Student conferences
Supplies	<ul style="list-style-type: none"> • Cleaning supplies; cafeteria/food service supplies • Ongoing operational supplies (nurse supplies, office supplies, art supplies, etc.)
Technology	<ul style="list-style-type: none"> • No electrical installation or modification to room dividers or existing walls, floors, ceilings, or structural elements • Installation of computer network cabling is only allowable when not already present and may not comprise a capital improvement to the property.
Travel	<ul style="list-style-type: none"> • Travel costs must comply with state and local policies. Costs must be based on GSA Per Diem rates for the area.