

# CHARTER SCHOOL PROJECT (CSP) GRANT - ALLOWABLE COSTS GUIDE

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*This handout is provided by the Program Office and is intended to assist CSP sub-recipient schools in planning and preparing budgets and budget amendments for CSP funds.*

## **HOW TO USE THIS GUIDE:**

- Allowable costs are organized into 3 categories: Classroom Level, Instructional Support, and Operations of School.
- Some costs are **never** allowable within the CSP grant program. A list of unallowable costs is on pages 12-13 of this guide.
- Whether a cost is allowable in the Planning or Implementation phase (either or both) is indicated in the *Allowable Phase* column as follows: **PLAN.**, **IMP.**, or **Either/BOTH**.
- This reference includes common Function and Object Codes. A comprehensive list of codes is found in the [Financial and Program Cost Accounting and Reporting for Florida Schools](#) (Red Book). Refer to the RED BOOK for accurate Function/Object Codes and Account Titles (e.g. 5100/641 – Basic K-12 Capitalized Furniture, Fixtures and Equipment). Again, this reference is only a comprehensive list to guide CSP schools in their budget development.
  - NOTE: Use Function Code 5200 for items specific to Exceptional (ESE) Students
- **Please do not copy and paste Descriptions!** This guide is meant to help schools determine whether a *type* of cost 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 discussed as part of the 2016 CSP Grant Trainings title: [Getting Your CSP Money](#) from the CSP Program Office's website.
- **Please do use Account Titles** – this will assist the Program Office in reviewing the budget worksheet.
- Finally, *if an item or service is not listed in this document, contact your CSP grant team*. They can help determine if a cost is allowable within the program and will help with Account Titles and codes.

## **IMPORTANT:**

- All proposed budget line items must be *reasonable, necessary, allowable and allocable*.
- Budget requests must align with state and federal laws and guidance.
- Subrecipients may be required to provide additional documents to the Program Office at any time.
- Regardless of threshold, ALL 600-series object code items (e.g. furniture, fixtures, equipment, computer hardware, etc.) must be accountable and reported to the program office via required Inventory Reports.
- **All costs submitted to the fiscal agent (district) for CSP reimbursement must be included in the final programmatic approved DOE-101S or DOE-151, which is included in the official DOE 200 Project Award Notification emailed by the program office. Purchases made prior to the budget amendment may not be eligible for reimbursement. Please see the [Memorandum](#) regarding *Additional Guidance to CSP Budget Amendments and Expenditures (October 23, 2015)* for details.**

<b><u>CLASSROOM LEVEL</u></b>				
<b>ACCOUNT TITLE</b>	<b>PURPOSE/DESCRIPTION</b>	★ <b>ACCEPTABLE JUSTIFICATION EXAMPLES</b> ➤ <b>NOTES</b>	<b>COMMON CODES</b>	<b>Allowable Phase</b>
<b>Furniture, Fixtures and Equipment</b>  Classroom Equipment	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.  <i>EXAMPLES:</i> <i>Projectors, screens, document cameras, audio amplification, DVD players.</i> <i>Special classes: teaching clocks, microscopes, musical instruments, physical education equipment.</i>	High priced or unusual equipment: attach product specifications for <i>example</i> item. Special Classes: Course listing which demonstrates specific class is part of daily curriculum.  ➤ For school library, media center, and computer lab equipment, see <u>Instructional Support</u> .	<b>FUNCTION:</b> 5100  <b>OBJECT:</b> 641 642 643 644 648 649	<b>IMP</b>
<b>Furniture, Fixtures and Equipment</b>  Classroom Furniture	Classroom furniture.  <i>EXAMPLES:</i> <i>Desks, chairs, tables, bookshelves.</i>	High priced or unusual furnishings: attach product specifications for <i>example</i> item.  ➤ For front office/admin furniture, see <u>Operations of School</u> . ➤ For school library, media center, and computer lab furniture, see <u>Instructional Support</u> .	<b>FUNCTION:</b> 5100  <b>OBJECT:</b> 641 642	<b>IMP</b>
<b>Computer Hardware</b>  Classroom Level Technology	Electronic devices capable of reading, processing and executing software programs. Includes peripherals and expansions.  <i>EXAMPLES:</i> <i>Laptops, desktops, tablets, servers, wireless access points, charging carts, classroom-level printers.</i>	★ High priced or unusual hardware: attach product specifications for <i>example</i> item.  ➤ <b>Costs may not include monthly service fees.</b> ➤ For centralized (volume) printers, see <u>Operations of School</u> . ➤ For school library, media center, and computer lab hardware, see <u>Instructional Support</u> . ➤ For administrative computers and peripherals, see <u>Operations of School</u> .	<b>FUNCTION:</b> 5100  <b>OBJECT:</b> 643 644 648 649	<b>IMP</b>

ACCOUNT TITLE	PURPOSE/DESCRIPTION	★ ACCEPTABLE JUSTIFICATION EXAMPLES ➤ NOTES	COMMON CODES	Allowable Phase
<p><b>Textbooks</b></p> <p>Textbooks &amp; Curriculum</p>	<p>Textbooks and curriculum can include textbook binding.</p> <p><i>EXAMPLES:</i> <i>Textbooks, supplemental instructional aids, curriculum packages.</i></p>	<p>★ For packages (bundles, kits, etc.): attach <i>example</i> product specifications which must document quantities of items included.</p> <p>➤ May include electronic media (e-books). If electronic media takes the form of annual subscription/renewable license, renewals are not allowable.</p> <p>➤ May include workbooks (see also <b>Materials and Supplies</b>).</p> <p>➤ For books to be housed in a central library or media center, see <u>Instructional Support</u>.</p>	<p><b>FUNCTION:</b> 5100</p> <p><b>OBJECT:</b> 360 369 510 520 529 691 692</p>	<p><b>IMP</b></p>
<p><b>Other Personal Services</b></p> <p>Florida Assessment Tutoring</p>	<p>Stipends for Florida Assessment Tutoring.</p>	<p>➤ ONLY allowable:</p> <ul style="list-style-type: none"> <li>• Before, after school, on weekends.</li> <li>• NO MORE THAN \$25/hour.</li> <li>• Florida State Certified Teacher.</li> </ul> <p>➤ Not subject to retirement deductions.</p>	<p><b>FUNCTION:</b> 5100</p> <p><b>OBJECT:</b> 750</p>	<p><b>IMP</b></p>
<p><b>Library Books</b></p> <p>Classroom Library Books</p>	<p>Books for use in individual classroom libraries. May be used as non-circulating reference or for student and teacher check-out.</p> <p><i>EXAMPLES:</i> <i>Encyclopedia sets, fiction and non-fiction books, novels, book series, book sets.</i></p>	<p>➤ May include electronic media (e-books). If electronic media takes the form of annual subscription/renewable license, <b>renewals are not allowable.</b></p> <p>➤ For books to be housed in central library or media center, see <u>Instructional Support</u>.</p>	<p><b>FUNCTION:</b> 5100</p> <p><b>OBJECT:</b> 360 369 610 691 692</p>	<p><b>IMP</b></p>
<p><b>Materials and Supplies</b></p> <p>Classroom-level Consumable Supplies</p>	<p>Student workbooks, testing instruments, expendable items which are consumed as they are used. May include items with a reasonable life expectancy of less than a year.</p> <p><i>EXAMPLES:</i> <i>Workbooks, testing materials, paper, pencils, toner. Student headphones, non-scientific/basic calculators.</i></p>	<p>➤ Can be grouped into single line item with attached sample list</p> <p>➤ NOTE: supplies or materials beyond reasonable start-up costs may be considered <u>recurring expenses</u> and may be <b>unallowable.</b></p>	<p><b>FUNCTION:</b> 5100</p> <p><b>OBJECT:</b> 510 519</p>	<p><b>IMP</b></p>

ACCOUNT TITLE	PURPOSE/DESCRIPTION	★ ACCEPTABLE JUSTIFICATION EXAMPLES ➤ NOTES	COMMON CODES	Allowable Phase
<b>Computer Software</b>  Instructional Software – Purchased and Rental	Instructional software/programs. May be delivered online or via tangible device (disc).  <i>EXAMPLES</i> <i>Supplemental literacy programs, virtual instruction systems, tutoring programs.</i>	★ For <i>all</i> software, product specifications which describe the scope of the services to be delivered by the program. ★ Must include duration of subscription/license (if applicable). ➤ For administrative software, see <u>Operations of School</u> . ➤ For computer lab and library/media center software, see <u>Instructional Support</u> . ➤ <b>Renewals are not allowable.</b>	<b>FUNCTION:</b> 5100  <b>OBJECT:</b> 360 369 691 692	<b>IMP</b>
<b><u>INSTRUCTIONAL SUPPORT</u></b>				
ACCOUNT TITLE	PURPOSE/DESCRIPTION	★ ACCEPTABLE JUSTIFICATION EXAMPLES ➤ NOTES	COMMON CODES	Allowable Phase
<b>Furniture, Fixtures and Equipment</b>  School Library/Media Center Equipment	Non-computer hardware for centralized school library/media center use. Durable goods with a reasonable life expectancy of over a year.  <i>EXAMPLES:</i> <i>DVD players, listening stations, paper cutters, label makers, binding equipment, book carts.</i>	★ High priced or unusual furnishings: attach product specifications for <i>example</i> item. ➤ For front office/admin furniture, see <u>Operations of School</u> . ➤ For classroom library furniture, see <u>Instructional Support</u> .	<b>FUNCTION:</b> 6200  <b>OBJECT:</b> 641 642 648 649	<b>IMP</b>
<b>Furniture, Fixtures and Equipment</b>  School Library/Media Center Furniture	Furniture and fixtures for centralized school library/media center use.  <i>EXAMPLES:</i> <i>Desks, chairs, tables, bookshelves, book return, circulation desk, dictionary stands, book displays, podiums.</i>	★ High priced or unusual furnishings: attach product specifications for <i>example</i> item. ➤ For front office/admin furniture, see <u>Operations of School</u> . ➤ For classroom library furniture, see <u>Instructional Support</u> .	<b>FUNCTION:</b> 6200  <b>OBJECT:</b> 641 642	<b>IMP</b>

ACCOUNT TITLE	PURPOSE/DESCRIPTION	★ ACCEPTABLE JUSTIFICATION EXAMPLES ➤ NOTES	COMMON CODES	Allowable Phase
<b>Library Books</b>  School Library/Media Center Books	Books for use in centralized school library/media center. May be used as non-circulating reference or for student and teacher check-out.  <i>EXAMPLES:</i> <i>Encyclopedia sets, fiction and non-fiction books, novels, book series, book sets.</i>	➤ May include electronic media (e-books). If electronic media takes the form of annual subscription/renewable license, <b>renewals are not allowable.</b> ➤ For books to be housed in individual classrooms, see <u>Classroom Level</u> .	<b>FUNCTION:</b> 6200  <b>OBJECT:</b> 360 369 610 691 692	<b>IMP</b>
<b>Computer Hardware</b>  School Library/Media Center Technology	Electronic devices capable of reading, processing and executing software programs. Includes peripherals and expansions.  <i>EXAMPLES:</i> <i>Desktops, circulation/check-out hardware.</i>	★ High priced or unusual hardware: attach product specifications for <i>example</i> item. ➤ Costs may not include monthly service fees. ➤ For classroom hardware, see <u>Classroom Level</u> . ➤ For administrative computers and peripherals, see <u>Operations of School</u> .	<b>FUNCTION:</b> 6200  <b>OBJECT:</b> 643 644 648 649	<b>IMP</b>
<b>Computer Software</b>  School Library/Media Center Software – Purchase and Rental	Centralized library/media center software/programs. May be delivered online or via tangible device (disc).  <i>EXAMPLES</i> <i>Circulation software, digital collections management.</i>	★ For <i>all</i> software, product specifications which describe the scope of the services to be delivered by the program. ★ Must include duration of subscription/license (if applicable). ➤ For administrative software, see <u>Operations of School</u> . ➤ For classroom software, see <u>Classroom Level</u> . ➤ <b>Renewals are not allowable.</b>	<b>FUNCTION:</b> 6200  <b>OBJECT:</b> 360 369 691 692	<b>IMP</b>
<b>Furniture, Fixtures and Equipment</b>  Computer Lab Equipment	Non-computer hardware for dedicated computer lab use. Durable goods with a reasonable life expectancy of over a year.  <i>EXAMPLES:</i> <i>Document cameras, projectors, audio amplification.</i>	★ High priced or unusual equipment: attach product specifications for example item. ➤ For front office/admin equipment, see <u>Operations of School</u> . ➤ For classroom equipment, see <u>Instructional Support</u> .	<b>FUNCTION:</b> 6500  <b>OBJECT:</b> 641 642 648 649	<b>IMP</b>

ACCOUNT TITLE	PURPOSE/DESCRIPTION	★ ACCEPTABLE JUSTIFICATION EXAMPLES ➤ NOTES	COMMON CODES	Allowable Phase
<p><b>Furniture, Fixtures, and Equipment</b></p> <p>Computer Lab Furniture</p>	<p>Furniture and fixtures for dedicated computer lab use.</p> <p><i>EXAMPLES:</i> <i>Desks, chairs, tables, workstations.</i></p>	<p>★ High priced or unusual furnishings: attach product specifications for <i>example</i> item</p> <p>➤ For front office/admin furniture, see <u>Operations of School.</u></p> <p>➤ For classroom library furniture, see <u>Instructional Support.</u></p>	<p><b>FUNCTION:</b> 6500</p> <p><b>OBJECT:</b> 641 642</p>	<p><b>IMP</b></p>
<p><b>Computer Hardware</b></p> <p>Computer Lab Technology</p>	<p>Electronic devices capable of reading, processing and executing software programs. Includes peripherals and expansions.</p> <p><i>EXAMPLES:</i> <i>Desktops, docking stations, laptops, monitors, printers.</i></p>	<p>★ High priced or unusual hardware: attach product specifications for <i>example</i> item.</p> <p>➤ Costs may not include monthly service fees.</p> <p>➤ For centralized (volume) printers, see <u>Operations of School.</u></p> <p>➤ For classroom hardware, see <u>Classroom Level.</u></p> <p>➤ For administrative computers and peripherals, see <u>Operations of School.</u></p>	<p><b>FUNCTION:</b> 6500</p> <p><b>OBJECT:</b> 643 644 648 649</p>	<p><b>IMP</b></p>
<p><b>Computer Software</b></p> <p>Computer Lab Software – Purchase and Rental</p>	<p>Dedicated computer lab software/programs. May be delivered online or via tangible device (disc).</p> <p><i>EXAMPLES:</i> <i>Computer science program, office software suite, graphics software, publishing software, internet tools.</i></p>	<p>★ Product specifications which describe the scope of the services to be delivered by the program.</p> <p>★ Must include duration of subscription/license (if applicable).</p> <p>➤ For administrative software, see <u>Operations of School.</u></p> <p>➤ For classroom software, see <u>Classroom Level.</u></p> <p>➤ <b>Renewals are not allowable.</b></p>	<p><b>FUNCTION:</b> 6500</p> <p><b>OBJECT:</b> 360 369 691 692</p>	<p><b>IMP</b></p>
<p><b>Professional and Technical Services</b></p> <p>Technology Installation</p>	<p>Costs associated with the installation of instructional networks and hardware.</p> <p><i>EXAMPLES:</i> <i>Installation of classroom interactive systems, wiring computer lab, installation and wiring of school-wide wireless network.</i></p>	<p>★ Scope of services/deliverables, including cost breakdown.</p> <p>➤ <b>Capital improvements are not allowable.</b></p>	<p><b>FUNCTION:</b> 6500</p> <p><b>OBJECT:</b> 311 312 319 391 392 399</p>	<p><b>IMP</b></p>

ACCOUNT TITLE	PURPOSE/DESCRIPTION	★ ACCEPTABLE JUSTIFICATION EXAMPLES ➤ NOTES	COMMON CODES	Allowable Phase
<b>Professional and Technical Services</b>  Instructional Staff Training	Training for instructional staff designed to contribute to their professional or occupational growth and competence.  <i>EXAMPLES:</i> <i>In-service training, professional development, conferences, workshops, demonstrations, school visits to other charter schools in Florida.</i>	<ul style="list-style-type: none"> <li>★ Scope of services/deliverables and/or expectation of outcomes for training.</li> <li>★ Must include dates and duration, number of staff to receive training.</li> <li>★ Additional justification may be requested for out-of-state travel, extraordinary costs.</li> <li>➤ If travel is included, school must use the most economical travel arrangements.</li> </ul>	<b>FUNCTION:</b> 6400  <b>OBJECT:</b> 311 312 319 330	<b>BOTH (PLAN/IMP)</b>
<b>Professional and Technical Services</b>  Instruction and Curriculum Development	Services which are designed to aid in developing curriculum and understanding techniques for instruction.  <i>EXAMPLES:</i> <i>Consulting fees to develop program goals and objectives, assessment tools, curriculum.</i>	<ul style="list-style-type: none"> <li>★ Scope of services/deliverables and/or expectation of outcomes.</li> </ul>	<b>FUNCTION:</b> 6300  <b>OBJECT:</b> 311 312	<b>BOTH (PLAN/IMP)</b>

**OPERATIONS of SCHOOL**

ACCOUNT TITLE	PURPOSE/DESCRIPTION	★ ACCEPTABLE JUSTIFICATION EXAMPLES ➤ NOTES	COMMON CODES	Allowable Phase
<b>Dues and Fees</b>  Association Fees	School Association fees or dues for membership.	<ul style="list-style-type: none"> <li>➤ <u>First year</u> annual fees/dues ONLY; renewal dues are not allowable.</li> </ul>	<b>FUNCTION:</b> 7100 7300  <b>OBJECT:</b> 730	<b>IMP</b>
<b>Insurance and Bond Premiums</b>  Insurance	Insurance <u>prepaid</u> for up to one year.  <i>ALLOWABLE TYPES:</i> <i>Property, officers and directors liability, fidelity bond, commercial liability, employee liability.</i>	<ul style="list-style-type: none"> <li>★ Must provide effective date which is no earlier than 3 months prior to school opening date.</li> <li>➤ <b>Cost allowable one-time ONLY</b> during Planning OR Implementation I (not allowable in both phases).</li> </ul>	<b>FUNCTION:</b> 7100  <b>OBJECT:</b> 320	<b>EITHER (PLAN/IMP)</b>

ACCOUNT TITLE	PURPOSE/DESCRIPTION	★ ACCEPTABLE JUSTIFICATION EXAMPLES ➤ NOTES	COMMON CODES	Allowable Phase
<b>Furniture, Fixtures and Equipment</b>  Administrative Furniture	Front office furniture.  <i>EXAMPLES:</i> <i>Desks, chairs, tables, fireproof filing cabinets.</i>	★ High priced or unusual furnishings: attach product specifications for <i>example</i> item.  ➤ For classroom furniture, see <u>Classroom Level</u> . ➤ For school library, media center, and computer lab furniture, see <u>Instructional Support</u> .	<b>FUNCTION:</b> 7300  <b>OBJECT:</b> 641 642	<b>IMP</b>
<b>Computer Hardware</b>  Administrative Technology	Electronic devices capable of reading, processing and executing software programs. Includes peripherals and expansions.  <i>EXAMPLES:</i> <i>Front desk desktop, central printer, central copier, visitor registration hardware, inventory hardware, principal computer and printer.</i>	★ High priced or unusual hardware: attach product specifications for <i>example</i> item.  ➤ <u>ONE computer and ONE printer may be purchased for the principal/director use during Planning.</u> ➤ <b>Costs may not include monthly service fees.</b> ➤ For classroom hardware, see <u>Classroom Level</u> . ➤ For library/media center and computer lab computers and peripherals, see <u>Operations of School</u> .	<b>FUNCTION:</b> 7300  <b>OBJECT:</b> 643 644 648 649	<b>BOTH (PLAN/IMP)</b>
<b>Computer Software</b>  Administrative Software – Purchase and Rental	Administrative software/programs. May be delivered online or via tangible device (disc).  <i>EXAMPLES</i> <i>Inventory software, visitor registration software, office suite licenses for front desk and administrative staff.</i>	★ For <i>all</i> software, product specifications which describe the scope of the services to be delivered by the program. ★ Must include duration of subscription/license (if applicable).  ➤ For classroom software, see <u>Classroom Level</u> . ➤ For computer lab and library/media center software, see <u>Instructional Support</u> . ➤ For teacher electronic textbooks (e-books) see <u>Classroom Level</u> . ➤ <b>Renewals are not allowable.</b>	<b>FUNCTION:</b> 7300  <b>OBJECT:</b> 360 369 691 692	<b>IMP</b>



ACCOUNT TITLE	PURPOSE/DESCRIPTION	★ ACCEPTABLE JUSTIFICATION EXAMPLES ➤ NOTES	COMMON CODES	Allowable Phase
<b>Communications</b>  Postage	Postage for promotional mailing at non-profit rate to promote new school program.	★ Must provide outreach plan. ★ High costs must be supported with justification for quantity of mailed items. ➤ Must be fully expended during the grant period.	<b>FUNCTION:</b> 7720  <b>OBJECT:</b> 370	<b>BOTH (PLAN/IMP)</b>
<b>Other Purchased Services</b>  Outreach and Recruitment	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.  <i>EXAMPLES:</i> <i>Design and printing of brochures and postcards, radio spots, exterior school signage, television ads, website design, newspaper ads, outreach consultant.</i>	★ Must provide outreach plan. ★ Consultant (outreach professional, web designer, etc.) costs must be accompanied by documentation including scope of services/deliverables or expectation of outcomes. ➤ All outreach materials must include registration information and state that the school is a <i>tuition-free public charter school</i> . ➤ Materials must be specific to school. ➤ Program office may require pre-product proof to verify compliance. ➤ Promotional items are not allowable. ➤ School signage may not comprise a capital improvement (i.e. cannot be permanent). ➤ Materials must be fully distributed during the grant period.	<b>FUNCTION:</b> 7720  <b>OBJECT:</b> 311 312 391 392	<b>BOTH (PLAN/IMP)</b>
<b>Furniture, Fixtures and Equipment</b>  Playground Equipment  Bleachers	Playground structures and equipment.*  <i>EXAMPLES:</i> <i>Playscapes, tetherball sets, swing sets, portable basketball hoops.</i>  *NOTE: CSP Non-Regulatory Assurances must be met prior to approval of budget request.	★ Must include product specifications for <i>example</i> item. ★ Equipment must be a part of daily student curriculum. ➤ <b>Cannot be permanently affixed to the building/facilities</b> ➤ <b>Ground cover, enclosures (fencing, landscape border) are <u>not allowable</u>.</b> ➤ <b>Capitalized improvements are <u>not allowable</u>.</b>	<b>FUNCTION:</b> 7000  <b>OBJECT:</b> 641 642	<b>IMP</b>

ACCOUNT TITLE	PURPOSE/DESCRIPTION	★ ACCEPTABLE JUSTIFICATION EXAMPLES ➤ NOTES	COMMON CODES	Allowable Phase
		➤ Costs associated with construction activities (engaging an architect, engineer, landscape architect) are <u>not allowable</u> .		
ACCOUNT TITLE	PURPOSE/DESCRIPTION	★ ACCEPTABLE JUSTIFICATION EXAMPLES ➤ NOTES	COMMON CODES	Allowable Phase
<b>Professional and Technical Services</b>  Professional Services and Consulting	Costs for services related to start-up expenses and organization development.  <i>EXAMPLES:</i> <i>Legal costs for lease and charter contract negotiations, bylaws, policies; Consulting fees to develop organization policies and business plan, accounting/auditing professional to develop internal controls, accounting systems, and the development of auditable financial processes/financial reporting.</i>	➤ Scope of services/deliverables and/or expectation of outcomes.  ➤ Cost allowable one-time ONLY during Planning <u>OR</u> Implementation (not allowable in both phases).	<b>FUNCTION:</b> 7100  <b>OBJECT:</b> 311 312	<b>EITHER (PLAN/IMP)</b>
<b>Professional and Technical Services</b>  Professional Services and Consulting	First year audit.	➤ Cost allowable one-time ONLY during Implementation. ➤ Expense occurs at the end of the first school year. Recommended for Year-2 budget.	<b>FUNCTION:</b> 7100  <b>OBJECT:</b> 311 312	<b>IMP</b>
<b>Rental</b>  Facility Rent	Mortgage, lease, or rent payment for school facility.	★ School lease (uploaded to FLCSP as a Required Document) must include effective dates, rent, and facility address.  ➤ Cost allowable ONLY up to 3 months <u>prior</u> to school opening date.	<b>FUNCTION:</b> 7900  <b>OBJECT:</b> 360	<b>IMP</b>
<b>Salaries</b>  Essential Staff Salaries	Amount paid to employees of the school essential during <u>pre-opening period</u> .	➤ Allowable for Principal and 1 designated staff member ONLY. ➤ Cost allowable ONLY up to 3 months <u>prior</u> to school opening date.	<b>FUNCTION:</b> 7300  <b>OBJECT:</b> 110 160	<b>IMP</b>

ACCOUNT TITLE	PURPOSE/DESCRIPTION	★ ACCEPTABLE JUSTIFICATION EXAMPLES ➤ NOTES	COMMON CODES	Allowable Phase
<b>Miscellaneous General Administration</b>  Indirect Costs	Indirect Costs.	➤ Any school requesting indirect costs must have an Attachment K (requested as part of project application) completed and on-file with the program office. ➤ Program director will verify percentage.	<b>FUNCTION:</b> 7200  <b>OBJECT:</b> 790	<b>EITHER (PLAN/IMP)</b>
ACCOUNT TITLE	PURPOSE/DESCRIPTION	★ ACCEPTABLE JUSTIFICATION EXAMPLES ➤ NOTES	COMMON CODES	Allowable Phase
<b>Travel</b>  Travel, Lodging, and Registration	Travel costs for Principal and Board to attend conferences and training.  <i>REQUIRED ATTENDANCE:</i> <i>Florida Charter School Conference (FCSC)</i>  <i>EXAMPLES:</i> <i>Training and professional development, site visits to other charter schools in Florida.</i>	★ For travel non-FCSC: Agenda or syllabus. ★ 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. ★ Schools must use the most economical travel arrangements.	<b>FUNCTION:</b> 7100 7300  <b>OBJECT:</b> 330	<b>IMP</b>

**UNALLOWABLE COSTS**

<b>GENERAL CATEGORY</b>	<b>UNALLOWABLE COSTS WITHIN CSP GRANT PROGRAM OTHER CONDITIONS IMPACTING ALLOWABILITY</b>
Activities	<ul style="list-style-type: none"> <li>• Field trips</li> <li>• Extracurricular activities, programs, etc.</li> <li>• Athletic (team/afterschool) equipment</li> </ul>
Apparel	<ul style="list-style-type: none"> <li>• Student uniforms</li> <li>• Athletic &amp; extracurricular uniforms and costumes</li> <li>• Staff uniforms</li> </ul>
Capital Improvements	<ul style="list-style-type: none"> <li>• 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</li> </ul>
Construction	<ul style="list-style-type: none"> <li>• Construction of new facility</li> <li>• Construction on existing facility</li> <li>• Building renovations, refurbishments, and restoration</li> <li>• Activities for which an architect and/or engineer must be utilized</li> </ul>
Supplies	<ul style="list-style-type: none"> <li>• Cleaning supplies</li> <li>• Cafeteria/food service supplies</li> </ul>
Food	<ul style="list-style-type: none"> <li>• Food</li> <li>• Beverages</li> <li>• Equipment and supplies used exclusively for the service of food/beverages (cafeteria equipment)</li> </ul>
Incentives	<ul style="list-style-type: none"> <li>• Gift certificates</li> <li>• Food</li> <li>• Alcoholic beverages</li> <li>• Awards and gifts</li> </ul>
Lobbying	<ul style="list-style-type: none"> <li>• Lobbying or related expenses</li> </ul>
Promotional items	<ul style="list-style-type: none"> <li>• Promotional materials (often imprinted), such as pencils, pens, balloons and notepads. <b>PROMOTIONAL ITEMS ARE NOT ALLOWABLE UNDER ANY CATEGORY, INCLUDING OUTREACH AND RECRUITMENT</b></li> </ul>
Professional Fees	<ul style="list-style-type: none"> <li>• Accounting, auditing and legal fees <u>not</u> related to organizational start-up and planning</li> </ul>
Recruitment	<ul style="list-style-type: none"> <li>• Placement fees (employment advertising okay)</li> </ul>

GENERAL CATEGORY	UNALLOWABLE COSTS WITHIN CSP GRANT PROGRAM OTHER CONDITIONS IMPACTING ALLOWABILITY
Recurring Expenses	<ul style="list-style-type: none"> <li>• Rent/leases on or after first day of school</li> <li>• Operating expenses and utilities, equipment leases, monthly and annual contracts</li> <li>• Recurrent/repeated professional development and training</li> <li>• Software license renewals</li> <li>• Fees such as monthly insurance and payroll services, management company fees, service contracts, trash disposal, gas/electric/phone/water/utilities, cell phones, etc.</li> </ul>
Renovations	<ul style="list-style-type: none"> <li>• Structural (roofing, wall repair, electrical wiring/rewiring)</li> <li>• Room additions</li> <li>• Fixed partitions</li> <li>• Security (fences, alarms, cameras)</li> <li>• Painting</li> <li>• Carpeting</li> <li>• Landscaping</li> </ul>
Salaries	<ul style="list-style-type: none"> <li>• No salaries or related fringe benefits after the school opens</li> </ul>
Student	<ul style="list-style-type: none"> <li>• Student membership fees</li> <li>• Student conferences</li> </ul>
Technology	<ul style="list-style-type: none"> <li>• No electrical installation or modification to room dividers or existing walls, floors, ceilings, or structural elements.</li> <li>• <i>Installation of computer network cabling is only allowable when not already present and may not comprise a capital improvement to the property</i></li> </ul>
Travel	<ul style="list-style-type: none"> <li>• Travel costs must comply with the <a href="#">Florida Department of Education Travel Manual</a></li> </ul>