



INNOVATION & EXCELLENCE

WASHINGTON'S CHARTER SCHOOLS PROGRAM GRANT

Allowable Cost Guide

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PROGRAM AND RFA QUESTIONS: Jeannette Vaughn, Project Director | CSPgrant@wacharters.org

FISCAL AND BUDGET QUESTIONS: Haid Bloxham, Chief Financial Officer | CSPfinance@wacharters.org

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Table of Contents

Purpose.....	3
How to Use this Guide.....	3
Important Information.....	3
Allowable Cost Considerations.....	5
Allowable Costs – Direct Instruction (Classroom Level).....	6
Allowable Costs – Instructional Support (School Level).....	8
Allowable Costs – Overall School Operations.....	11
Unallowable Costs.....	15



Purpose

This guide is intended to assist sub-recipient schools in planning and preparing budgets and budget amendments for allowable, reasonable, and allocable uses of CSP subgrant funds for reimbursement under the Charter Schools Program (CSP) grant under CFDA 84.282A. *The information provided in this cost guide is NOT comprehensive.* This document seeks to provide guidance to support CSP applicants and sub-recipient schools in planning and preparing budgets that meet CSP program goals. All costs are determined under the guidance of [2 C.F.R. Part 200, Subpart E](#). If you have questions about a specific cost item, please contact us at: 206-424-2780 or Cspfinance@wacharters.org. (Note: If possible, e-mail is the preferred and more efficient form of communication).

How to Use this Guide

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. Whether a cost is allowable in the Planning or Implementation phase (or both) is noted as: PLAN, IMP, or BOTH. This guide is intended to help schools determine whether a type of cost is allowable. To ensure sufficient detail is included when drafting a budget, provide the who, what, where, why, and when information in the budget justification. If an item is not listed in this document, contact your CSP grant team to determine if a cost is allowable within the program.

- **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 the needs of all students with specific focus on supplies.
- **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.
- **Overall School Operations**
 - Focuses on implementation of an infrastructure supportive of the academic model.
 - May include equipment, software, and other technology supporting the collection and analysis of data.

Important Information

All requested budget items must be **Allowable, Reasonable, and Allocable**.

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.

INNOVATION AND EXCELLENCE - WASHINGTON'S CHARTER SCHOOLS PROGRAM
CSP Allowable Cost Guide 2020

- (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

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.

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.

Further, all costs must be justified for the specific purposes of the CSP SE grant, be one time and non-renewable, necessary to complete grant objectives, supported with justification for reimbursement, and aligned with state and federal law. **Required justification may require upfront planning and tracking and should be addressed prior to spending any approved funds.** All submitted expenses must, at minimum, be supported with a purchase order or invoice and proof of payment. Please note additional requirements within each allowable expenditure. Regardless of threshold, all items (e.g. furniture, fixtures, technology) must be accounted for and reported, as necessary. An inventory of items purchased with CSP funds should be maintained. In addition, items purchased with CSP funds should be tagged and identifiable. All expenditures must follow the sub-recipient board approved procurement requirements compliant with C.F.R. Part 200 and align with state and federal laws and guidance. All policies and procedures must apply uniformly to both federally financed and other activities of the non-Federal entity and be clearly documented.



INNOVATION AND EXCELLENCE - WASHINGTON'S CHARTER SCHOOLS PROGRAM
CSP Allowable Cost Guide 2020

All requested reimbursements **MUST** be part of the approved budget. Expenditures made prior to approval of a budget amendment will not be eligible for reimbursement. Any purchase above the school's capital policy will be considered equipment purchases.

The above is not intended to be a comprehensive list of what is allowable/ unallowable under the grant. Questions about whether specific items are allowable, allocable, and reasonable under the grant should be addressed to your CSP grant team.

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. Schools may purchase supplies and materials, technology, furniture etc. designated for implementation up to 90 days before the first day of school. All items must be clearly designated in the school's implementation budget.

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

Section 4303(h) Local Uses of Funds - <https://oese.ed.gov/files/2019/11/Statute-for-website.pdf>

[U.S. Department of Education \(ED\) Charter Schools Program \(CSP\) Nonregulatory Guidance](#)

[Office of Management and Budget \(OMB\) Circular A-21, Cost Principles for Educational Institutions](#)

Uniform Guidance: <https://www2.ed.gov/policy/fund/guid/uniform-guidance/index.html>

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

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 – 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 description of alignment to instructional model may be required in addition to financial documentation. 	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. 	IMP
Computer Hardware - Classroom Level Technology	<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. • 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. 	IMP
Computer Software – Classroom Level Technology	<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. • Evidence of supporting professional development around online instructions and/ or programs may be required in addition to financial documentation. 	IMP
Curriculum – Curriculum	<ul style="list-style-type: none"> • Textbooks and curriculum, can include textbook binding. 	<ul style="list-style-type: none"> • Curriculum must be aligned to the academic model and purchased in quantities that do not exceed the 	IMP

INNOVATION AND EXCELLENCE - WASHINGTON'S CHARTER SCHOOLS PROGRAM
CSP Allowable Cost Guide 2020

and Textbooks	<p>EXAMPLES: Textbooks, supplemental instructional aids, curriculum packages (printed or electronic), student workbooks, teacher guides, etc.</p>	<p>proposed student body for each grade level.</p> <ul style="list-style-type: none"> • 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. 	
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 books, novels, book series, and book sets.</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. 	IMP
Materials and Supplies - Classroom Level Consumable Supplies	<ul style="list-style-type: none"> • 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>EXAMPLES: Workbooks, testing materials, manipulatives, toner, student headphones, non-scientific/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. 	IMP

Funding Restrictions - Direct Instruction (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 align 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 (School Level)

Account Title	Purpose/ Description	Notes	Allowable Phase
Furniture, Fixtures and Equipment - School Library/ Media Center Equipment	<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 description of alignment to academic model may be required in addition to financial documentation. 	IMP
Furniture, Fixtures and Equipment - School Library/Media Center Furniture	<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 description of alignment to academic model may be required in addition to financial documentation. 	IMP
Computer Hardware - School Library/Media Center Technology	<ul style="list-style-type: none"> Electronic devices capable of reading, processing and executing software programs. Includes peripherals and expansions. <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 description of alignment to academic model may be required in addition to financial documentation. Costs may not include monthly service fees. 	IMP
Computer Software School Library/Media Center Software – Purchase and Rental	<ul style="list-style-type: none"> Centralized library/media center software/programs. May be delivered online or via tangible device (disc). <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 description of alignment to academic model may be required in addition to financial documentation. 	IMP
Professional and Technical Services -	<ul style="list-style-type: none"> Costs associated with the installation of instructional networks and hardware. 	<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. 	IMP

INNOVATION AND EXCELLENCE - WASHINGTON'S CHARTER SCHOOLS PROGRAM
CSP Allowable Cost Guide 2020

Technology Installation	<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"> • Capital improvements are not allowable. • Costs associated with adding wiring within the walls are not allowable. 	
Professional and Technical Services - Instructional Staff Training	<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, school must use the most economical travel arrangements. • 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 (PLAN/IMP)
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 and evidence of completion (i.e. deliverables, sign-in sheets, 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 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 and evidence of completion (i.e. deliverables, sign-in sheets, 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"> • May include one-time purchase of reusable electronic media (e-books). • Evidence of integration of the school library/ media center materials into academic program may be required in addition to financial documentation. 	IMP
Salaries – Additional Support Roles*	<ul style="list-style-type: none"> • Includes salaries to be paid to employees of the school filling positions not required for the 	<ul style="list-style-type: none"> • Job description and time and effort may be required in addition to financial documentation. 	IMP

* 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) during the Planning period.



INNOVATION AND EXCELLENCE - WASHINGTON'S CHARTER SCHOOLS PROGRAM
CSP Allowable Cost Guide 2020

	<p>academic program, yet providing significant positive impact on student outcomes.</p> <p>EXAMPLES: interventionist, data coordinator, etc.</p>		
Salaries – Non-Core Staff	<ul style="list-style-type: none"> Includes salaries to be paid to employees filling position non-essential to the academic model (i.e. PE, ART, Foreign Language) 	<ul style="list-style-type: none"> Job description and time and effort may be required in addition to financial documentation. 	IMP
Travel – Travel, Lodging, and Registration	<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. The most economical travel arrangements must be used. 	PLAN/ IMP

Funding Restrictions - Instructional Support (School Level):

- 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 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



INNOVATION AND EXCELLENCE - WASHINGTON'S CHARTER SCHOOLS PROGRAM
CSP Allowable Cost Guide 2020

license, renewals are not allowable. Multiple year expenditures must include evidence of growth in student population and/or justification for additional purchase.

Allowable Costs – Overall School Operations

Account Title	Purpose/ Description	Notes	Allowable Phase
Dues and Fees - Association Fees	<ul style="list-style-type: none"> School Association fees or dues for membership. 	<ul style="list-style-type: none"> First year annual fees/dues ONLY Dues payable to the Washington State Charter School are not allowable under this grant 	IMP
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 (PLAN/IMP)
Furniture, Fixtures and Equipment - Administrative Furniture	<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. 	BOTH (PLAN/IMP)
Furniture, Fixtures and Equipment - Cafeteria Furniture and Equipment	<ul style="list-style-type: none"> Cafeteria furniture and equipment. <p>EXAMPLES: Refrigerators, ovens, and tables (<i>if</i> 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. 	IMP
Computer Hardware - Administrative Technology	<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"> Purchases may not exceed reasonable quantities for the proposed administration. Costs may not include monthly service fees. 	BOTH (PLAN/IMP)

INNOVATION AND EXCELLENCE - WASHINGTON'S CHARTER SCHOOLS PROGRAM
CSP Allowable Cost Guide 2020

Computer Software, Administrative Software – Purchase and Rental	<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 developed protocols for each purchased system may be required in addition to financial documentation. 	IMP
Materials and Supplies – Administrative Consumable Supplies	<ul style="list-style-type: none"> • Includes expendable items that are consumed as used such as paper, pencils, staples, etc. 	<ul style="list-style-type: none"> • Expenditures may be grouped as one budget line item, supported by a list of materials and supplies needed. 	BOTH (PLAN/IMP)
Materials and Supplies – Administrative Postage	<ul style="list-style-type: none"> • Postage for student and parent communication including newsletter distribution, enrollment packets, etc. 	<ul style="list-style-type: none"> • Must be fully expended during the grant period. • Justification for quantity of mailed items may be required in addition to financial documentation. 	BOTH (PLAN/IMP)
Communications - Postage	<ul style="list-style-type: none"> • Postage for informational mailings at non-profit rate to promote new school program/opening. 	<ul style="list-style-type: none"> • Must be fully expended during the grant period. • Justification for quantity of mailed items may be required in addition to financial documentation. 	BOTH (PLAN/IMP)
Other Purchased Services - Outreach and Recruitment	<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, newspaper ads, and outreach consultant.</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 documentation¹. • Program office may require pre-product proof to verify compliance. 	BOTH (PLAN/IMP)

¹ GAN 1.1 Attachment 11, page 34 for disclosure requirements for Outreach materials: When issuing statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or in 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; and the dollar amount of Federal funds for the project or program.



INNOVATION AND EXCELLENCE - WASHINGTON'S CHARTER SCHOOLS PROGRAM
CSP Allowable Cost Guide 2020

		<ul style="list-style-type: none"> • School signage may not comprise capital improvement (i.e. cannot be permanent). 	
Furniture, Fixtures and Equipment - Playground Equipment Bleachers	<ul style="list-style-type: none"> • Playground structures and equipment. <p>EXAMPLES: Playscapes, tetherball sets, swing sets, portable basketball hoops.</p>	<ul style="list-style-type: none"> • 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 	IMP
Professional - Technical Consulting Services	<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 plan, accounting professional to develop internal controls, accounting systems, and auditable financial processes/reporting.</p>	<ul style="list-style-type: none"> • Cost allowable one-time ONLY during Planning OR Implementation. • Contract inclusive of scope of work may be required in addition to financial documentation. 	EITHER (PLAN/IMP)
Professional - Consulting Services	<ul style="list-style-type: none"> • First year audit. 	<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 school facility. 	<ul style="list-style-type: none"> • Cost allowable ONLY up to 3 months prior to school opening date. • Copy of lease agreement, documentation that expense cannot be covered by local funding sources, and documentation of inspection report may be 	PLAN



INNOVATION AND EXCELLENCE - WASHINGTON'S CHARTER SCHOOLS PROGRAM
CSP Allowable Cost Guide 2020

		required in addition to financial documentation.	
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 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. 	BOTH (PLAN/IMP)
Salaries - Essential Staff Salaries	<ul style="list-style-type: none"> Amount paid to essential employees of the school during pre-opening period. <p>EXAMPLES: School principal/director, recruitment specialist, office manager to assist with registration, teachers (for planning only)</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 may be required in addition to required financial documentation. 	PLAN
Transportation	<ul style="list-style-type: none"> Start-up costs for student transportation. <p>EXAMPLES: Initial bus contract, metro or bus passes for six months, and purchase of vans.</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. 	IMP
Travel - Travel, Lodging, and Registration	<ul style="list-style-type: none"> Travel costs for principal and Board to attend conferences and training. <p>EXAMPLES: Training and professional development, site visits to other high performing charter schools.</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 in addition to financial documentation. The most economical travel arrangements must be used. 	IMP

Funding Restrictions – Overall School Operations:

- Renewal dues, fees, or licensing is not allowed.



INNOVATION AND EXCELLENCE - WASHINGTON'S CHARTER SCHOOLS PROGRAM
CSP Allowable Cost Guide 2020

- Facility funds may not be used for the purchase of portable classrooms, engineering, permits, or tear down.
- Funds for minor repairs cannot be used for purchases of modular classrooms, engineering, permits, or tear down.
- 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
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
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"> • 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. • PROMOTIONAL ITEMS ARE NOT ALLOWABLE UNDER ANY CATEGORY, INCLUDING OUTREACH AND RECRUITMENT
Professional Fees	<ul style="list-style-type: none"> • Ongoing 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



INNOVATION AND EXCELLENCE - WASHINGTON'S CHARTER SCHOOLS PROGRAM
CSP Allowable Cost Guide 2020

	<ul style="list-style-type: none"> • Operating expenses and utilities, equipment leases, monthly and annual contracts • Recurrent/repeated professional development and training • 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 • Room additions • Fixed partitions • Security (fences, alarms, cameras) • 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
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
Indirect Costs	<ul style="list-style-type: none"> • Indirect costs are not allowed

