

CHARTER SCHOOL PROGRAM (CSP) GRANT - ALLOWABLE COSTS GUIDE

*This handout is provided by the Florida Charter School Program Office and is intended to assist CSP sub-recipient schools in the budget development of their planning, implementation, and budget amendments for use of CSP Funds. **Planning activities** may include refinement of the desired educational results and the methods for measuring progress toward achieving those results and professional development of teachers and other staff who will work in the charter school. **Initial Implementation activities** may include: (a) informing the community about the school; (b) acquiring necessary equipment and educational materials and supplies; (c) acquiring or developing curriculum materials; and (d) other initial operational costs that cannot be met from State or local sources.*

HOW TO USE THIS GUIDE:

- Allowable costs are organized by project phase (Planning or Implementation) and expenditure categories (Classroom Level, Instructional Support, and General Support Services).
- Some costs are **never** allowable within the CSP grant program. **A list of unallowable costs are listed on pages 17-19 of this guide.**
- Allowable **Planning costs begin on page 3** of this guide, and allowable **Implementation costs begin on page 5**.
- **Please do not copy and paste descriptions.** This guide is meant to help CSP sub-recipient 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 MUCH information for each budget line item.
- Applicable function and object codes are included for allowable costs. Function codes indicate the overall purpose or objective of an expenditure. Object codes indicate the type of goods obtained as a result of a specific expenditure.
- **Within each budget line item request, include the Object Code titles** available within the guide, as these come from the [Financial and Program Cost Accounting and Reporting for Florida Schools \(Red Book\)](#) and are required by the Office of Grants Management.
- The Allowable Cost Guide is only a comprehensive list of commonly used Function and Object codes to guide charter schools in their budget development. Check with the [Red Book](#) for accurate use of Function/Object Codes (e.g. 5100/641: Basic K-12, Capitalized Furniture, Fixtures and Equipment).
- Finally, if a proposed budget item or service is not listed in this document, contact your CSP grant team. They can help determine if the cost is allowable within the program, and will help with the assignment of function and object codes throughout the budget review.

IMPORTANT TO NOTE:

- Sub-recipient schools may expend CSP funds only on goods and services used exclusively by the applicant charter school.
- Although a CSP grant sub-recipient may contract with a management company, the management company should not have full or substantial control of the CSP project. Pursuant to [34 CFR 75.701](#) and [76.701](#), CSP grant sub-recipients are responsible for directly administering and supervising the administration of the project. Additionally, **CSP grant funds may not be utilized to pay for services provided by a management company or for items purchased from a management company.**
- All proposed budget line items must be reasonable, necessary, allowable and allocable. An itemization of all proposed costs must be listed on the **CSP 2-year Budget Development Tool** (provided by the CSP program office).
- Budget requests must align with federal and state laws and guidance.
- Use Function Code 5200 for items specific to Exceptional (ESE) Students.
- Sub-recipient schools may be required to provide additional documentation and/or justification to the CSP Program Office at any time.
- Regardless of threshold amount, **all 600-series object code items** (e.g. furniture, fixtures, equipment, computer hardware, etc.) must be accountable (labelled) and reported to the CSP program office via required Inventory reports twice annually.
- All costs submitted to the fiscal agent (district) for CSP reimbursement must be listed in the final programmatic approved Budget Narrative Form (DOE101S) or Budget Amendment Form (DOE151). A copy will be included with the official Project Award Notification (DOE200) .
- **Purchases made prior to submitting a 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.

Below is an image of the page headers throughout this guide. Each header indicates the project phase, expenditure category, account title, purpose/description, acceptable justification examples and important notes, and commonly used Function/Object codes with Red Book descriptions.

Page Header Example:

** <u>PROJECT PHASE</u> ALLOWABLE COSTS **			
EXPENDITURE CATEGORY			
CATEGORY / ACCOUNT TITLE	COST PURPOSE/DESCRIPTION	ACCEPTABLE JUSTIFICATION EXAMPLES NOTES	COMMON FUNCTION OBJECT CODES/ RED BOOK DESCRIPTIONS

**** PLANNING PHASE ALLOWABLE COSTS ****

INSTRUCTIONAL SUPPORT -and- GENERAL SUPPORT SERVICES

CATEGORY/ ACCOUNT TITLE	COST PURPOSE/DESCRIPTION	ACCEPTABLE JUSTIFICATION EXAMPLES NOTES	COMMON FUNCTION & OBJECT CODES/ RED BOOK DESCRIP TIONS
<p>Professional & Technical Services</p>	<p><u>Professional Services</u> which are designed to aid in developing curriculum and understanding techniques for instruction.</p> <p>EXAMPLES: <i>Consulting fees to develop program goals and objectives, assessment tools, curriculum.</i></p>	<p>☐ Scope of services/deliverables and/or expectation of outcomes.</p> <p>☐ CSP grant funds may not be utilized to pay for services provided by the school's management company.</p>	<p>FUNCTION: 6300 –Instruction and Curriculum Development Services</p> <p>OBJECT: 311-Sub-awards under \$25,000 312-Sub-awards In Excess \$25,000 319-Technology Related</p>
<p>Professional & Technical Services</p>	<p><u>Professional Training</u> for instructional staff designed to contribute to their professional or occupational growth and competence.</p> <p>EXAMPLES: <i>In-service training and/or professional Development (PD), conferences, workshops, demonstrations, school visits to other charter schools in Florida.</i></p>	<p>☐ Scope of services/deliverables and/or expectation of outcomes for training.</p> <p>☐ Must include dates and duration, number of staff to receive training.</p> <p>☐ Additional justification may be requested for out-of-state travel, extraordinary costs.</p> <p>-- Travel performed in connection with approved project activities must be in compliance with Section 112.061, Florida Statutes, which covers per diem allowance and travel expenses and the Florida Department of Education's Travel Manual, available at: http://www.fldoe.org/core/fileparse.php/5625/urlt/0076987-travelmanual.pdf, (\$150 hotel maximum per night, \$25 rental car maximum per day, \$30 per diem maximum per day)</p>	<p>FUNCTION: 6400 –Instructional Staff Training Services</p> <p>OBJECT: 311-Sub-awards under \$25,000 312-Sub-awards In Excess \$25,000 319-Technology Related</p>
<p>Professional & Technical Services</p>	<p>Costs for <u>services related to start-up expenses and organization development.</u></p> <p>EXAMPLES: <i>Legal costs for review and negotiations of lease and charter contract, bylaws, and policies.</i></p> <p><i>Consulting fees to develop organization policies, business plan, internal controls, accounting systems, and financial process/ reporting systems.</i></p>	<p>☐ Scope of services/deliverables and/or expectation of outcomes.</p> <p>☐ CSP grant funds may not be utilized to pay for services provided by the school's management company.</p> <p>-- Cost allowable one-time ONLY during Planning <u>OR</u> Implementation (<i>not allowable in both phases</i>).</p> <p>® <u>Recommended</u> in Planning phase.</p>	<p>FUNCTION: 7100 –Board</p> <p>OBJECT: 311-Sub-awards under \$25,000 312-Sub-awards In Excess \$25,000</p>

** <u>PLANNING PHASE ALLOWABLE COSTS</u> **			
INSTRUCTIONAL SUPPORT -and- GENERAL SUPPORT SERVICES			
CATEGORY/ ACCOUNT TITLE	PURPOSE/DESCRIPTION	ACCEPTABLE JUSTIFICATION EXAMPLES NOTES	COMMON FUNCTION & OBJECT CODES/ RED BOOK DESCRIPTIONS
Travel	<p><u>Travel, Lodging, and Registration costs for Principal and Board to attend conferences and training.</u></p> <p>EXAMPLES: <i>Training and professional development, site visits to other charter schools in Florida.</i></p> <p>*NOTE: Projects funded after January 2021 may not include travel to the state Charter Conference. Although travel to the conference is required, it will be paid to the school with a different funding source.</p>	<p>Ⓐ For travel non-FCSC: Agenda or syllabus.</p> <p>Ⓐ Scope of services/deliverables, and/or expectation of outcomes for training.</p> <p>Ⓐ Must include dates and duration, number of staff to receive training.</p> <p>Ⓐ Additional justification may be requested for out-of-state travel, extraordinary costs.</p> <p>** Travel performed in connection with approved project activities must be in compliance with Section 112.061, Florida Statutes, which covers per diem allowance and travel expenses and the Florida Department of Education's Travel Manual, available at: http://www.fldoe.org/core/fileparse.php/5625/urlt/0076987-travelmanual.pdf, (\$150 hotel maximum per night, \$25 rental car maximum per day, \$30 per diem maximum per day)</p>	<p>FUNCTION: 7100 –Board 7300 -School Administration</p> <p>OBJECT: 330-Travel</p>
Miscellaneous	<u>Indirect Costs.</u>	<p>** Any school requesting indirect costs must have the completed Voluntary Agreement for Administrative Fees form (requested as part of project application) signed and on-file with the CSP program office.</p> <p style="padding-left: 40px;">® Contact your Grant Specialist for a copy of the form if necessary.</p> <p>** The Department's Grants Management office will verify current fiscal Indirect Cost approved rate.</p>	<p>FUNCTION: 7200 –General Administration</p> <p>OBJECT: 792– Indirect Costs</p>

**** IMPLEMENTATION PHASE ALLOWABLE COSTS ****

CLASSROOM LEVEL SUPPORT

CATEGORY/ ACCOUNT TITLE	PURPOSE/DESCRIPTION	ACCEPTABLE JUSTIFICATION EXAMPLES NOTES	COMMON FUNCTION & OBJECT CODES/ RED BOOK DESCRIPTIONS
Textbooks	<p>Textbooks. May include textbook binding or repair costs. If applicable, proposed cost must include freight charges.</p> <p>EXAMPLES: <i>Textbooks, supplemental instructional aids, curriculum packages/programs.</i></p>	<p>Ⓟ For packages (bundles, kits, etc.): attach 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 (also see Materials and Supplies).</p> <p>** For books to be housed in a central library or media center, see <u>Instructional Support</u>.</p> <p>NOTE: Ⓟ <i>Cost of freight for textbooks must be included.</i></p>	<p>FUNCTION: 5100 –Basic (FEFP K-12)</p> <p>OBJECT: 360- Purchased Services-<u>Rentals</u> 369- Purchased Services- <u>Tech- Related Rentals</u> 520- Materials & Supplies-<u>Textbooks</u> 529- Materials & Supplies-<u>Tech-Related Textbooks</u> 691-Computer Software—<u>Capitalized Software</u> (curriculum packages/ programs) 692- Computer Software—<u>Noncapitalized Software</u> (curriculum packages/programs)</p>
Library Books	<p><u>Classroom Library & Reference Books</u> —for use in individual classrooms. May be used as non-circulating reference or for student and teacher check-out.</p> <p>EXAMPLES: <i>Encyclopedia sets, fiction and non-fiction books, novels, book series, book/box sets.</i></p> <p><i>NOTE: classroom teacher keeps inventory of classroom library & reference books.</i></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>** For books to be housed in central library or media center, see <u>Instructional Support</u>.</p> <p>NOTE: Ⓟ <i>Cost of freight for classroom library books must be included.</i></p>	<p>FUNCTION: 5100 –Basic (FEFP K-12)</p> <p>OBJECT: 360- Purchased Services-<u>Rentals</u> 369- Purchased Services- <u>Tech- Related Rentals</u> 610- <u>Capital Outlay- Library Books</u> 691-Computer Software—<u>Capitalized Software</u> (curriculum packages/ programs) 692- Computer Software—<u>Noncapitalized Software</u> (curriculum packages/programs)</p>

**** IMPLEMENTATION PHASE ALLOWABLE COSTS ****

CLASSROOM LEVEL SUPPORT

CATEGORY/ ACCOUNT TITLE	PURPOSE/DESCRIPTION	ACCEPTABLE JUSTIFICATION EXAMPLES NOTES	COMMON FUNCTION & OBJECT CODES/ RED BOOK DESCRIPTIONS
Materials and Supplies	<p>Classroom-level <u>Consumable</u> Supplies, expendable items which are consumed as they are used. May include items with a reasonable life expectancy of less than a year.</p> <p>EXAMPLES: <i>Workbooks, testing materials/instruments, paper, pencils, toner, non-scientific/basic calculators, classroom-use periodicals.</i></p>	<ul style="list-style-type: none"> -- Items of an expendable nature that are consumed, worn out or deteriorated in use. -- Can be grouped into single line item with attached list .of items included -- NOTE: supplies or materials beyond reasonable start-up costs may be considered <u>recurring expenses</u> and may be unallowable. -- Items with a useful life of one year or more <u>are not</u> a supply. 	<p>FUNCTION: 5100 –Basic (FEFP K-12)</p> <p>OBJECT: 510- Supplies 519 -Technology-Related Supplies 520- Textbooks 529- Tech-Related Textbooks 530 -Periodicals</p>
Computer Software	<p>Instructional software/programs (purchased and/or rental) delivered online or via tangible device (software disc).</p> <p>EXAMPLES <i>Supplemental literacy programs, virtual instruction systems, tutoring programs.</i></p>	<ul style="list-style-type: none"> Ⓓ 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>General Support Services</u>. -- For computer lab and library/media center software, see <u>Instructional Support</u>. -- Renewals are not allowable. 	<p>FUNCTION: 5100 –Basic (FEFP K-12)</p> <p>OBJECT: 360- Purchased Services-Rentals 369- Purchased Services- Tech- Related Rentals 691-Computer Software -Capitalized Software 692- Computer Software-Noncapitalized Software</p>
Furniture, Fixtures and Equipment	<p>Classroom furniture.</p> <p>EXAMPLES: <i>Desks, chairs, tables, bookshelves, dry-erase white boards, bulletin boards.</i></p>	<ul style="list-style-type: none"> Ⓓ For high priced or unusual furnishings: attach product specifications. -- For front office/admin furniture, see <u>General Support Services</u>. -- For school library, media center, and computer lab furniture, see <u>Instructional Support</u>. 	<p>FUNCTION: 5100 –Basic (FEFP K-12)</p> <p>OBJECT: 641 -Capitalized Furniture, Fixtures and Equipment. 642 -Noncapitalized Furniture, Fixtures and Equipment.</p>

** IMPLEMENTATION PHASE ALLOWABLE COSTS **			
CLASSROOM LEVEL SUPPORT			
CATEGORY/ ACCOUNT TITLE	PURPOSE/DESCRIPTION	ACCEPTABLE JUSTIFICATION EXAMPLES NOTES	COMMON FUNCTION & OBJECT CODES/ RED BOOK DESCRIPTIONS
Furniture, Fixtures and Equipment	<p>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.</p> <p>EXAMPLES: <i>Projectors, screens, document cameras, audio amplification, interactive boards, DVD players.</i></p> <p><i>Special classes: teaching clocks, microscopes, scientific-calculators, musical instruments, physical education equipment.</i></p>	<ul style="list-style-type: none"> Ⓟ High priced or unusual equipment: attach product specifications for <i>example</i> item. Ⓟ Special Classes: provide 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>. 	<p>FUNCTION: 5100 –Basic (FEFP K-12)</p> <p>OBJECT: 641 -Capitalized Furniture, Fixtures and Equipment 642 -Noncapitalized Furniture, Fixtures and Equipment 648 -Technology-Related Capitalized Furniture, Fixtures and Equipment 649 -Technology-Related Noncapitalized Furniture, Fixtures and Equipment</p>
Computer Hardware	<p>Classroom Level Technology /Electronic devices capable of reading, processing and executing software programs. Includes peripherals and expansions.</p> <p>EXAMPLES: <i>Laptops, desktops, tablets, servers, wireless access points, routers, charging carts, classroom-level printers.</i></p>	<ul style="list-style-type: none"> Ⓟ High priced or unusual hardware: attach product specifications for <i>example</i> item. -- Costs may not include monthly service fees. -- For centralized (volume) printers, see <u>General Support Services</u>. -- For school library, media center, and computer lab hardware, see <u>Instructional Support</u>. -- For administrative computers and peripherals, see <u>General Support Services</u>. 	<p>FUNCTION: 5100 –Basic (FEFP K-12)</p> <p>OBJECT: 643 -Capitalized Computer Hardware and Technology-Related Infrastructure 644 -Noncapitalized Computer Hardware 649 -Technology-Related Noncapitalized Furniture, Fixtures and Equipment</p>
Motor Vehicle	<p>School bus for the transportation of students to and from school.</p>	<ul style="list-style-type: none"> -- School bus must meet Florida school bus specifications (additional information is available here: http://www.fldoe.org/schools/healthy-schools/transportation/) -- Product specifications are required for approval. 	<p>FUNCTION: 7800 — Student Transportation Services</p> <p>OBJECT: 651 – Buses</p>

** IMPLEMENTATION PHASE ALLOWABLE COSTS **			
INSTRUCTIONAL SUPPORT			
CATEGORY/ ACCOUNT TITLE	PURPOSE/DESCRIPTION	ACCEPTABLE JUSTIFICATION EXAMPLES NOTES	COMMON FUNCTION & OBJECT CODES/ RED BOOK DESCRIPTIONS
Library Books	<p>Books for use in <u>centralized school library/ media center</u>. May be used as non-circulating reference or for student and teacher check-out.</p> <p>EXAMPLES: <i>Encyclopedia sets, fiction and non-fiction books, novels, book series, book sets.</i></p> <p><i>NOTE: school must keep an inventory system of all library and reference books.</i></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>-- For books to be housed in individual classrooms, see <u>Classroom Level</u>.</p> <p>NOTE: D <i>Cost of freight for school library books must be included.</i></p>	<p>FUNCTION: 6200 –Instructional Media Services</p> <p>OBJECT: 360- Purchased Services-Rentals 369- Purchased Services- Tech- Related Rentals 610- Capital Outlay—Library Books 619-Technology-related Library Books</p>
Computer Software	<p>Centralized school library/media center software/programs (purchase and/or rental). May be delivered online or via tangible device (disc).</p> <p>EXAMPLES <i>Circulation software, digital collections management.</i></p>	<p>D For <i>all</i> software, product specifications which describe the scope of the services to be delivered by the program.</p> <p>D Must include duration of subscription/license (if applicable).</p> <p>-- For administrative software, see <u>General Support Services..</u></p> <p>-- For classroom software, see <u>Classroom Level</u>.</p> <p>-- Renewals are not allowable.</p>	<p>FUNCTION: 6200 –Instructional Media Services</p> <p>OBJECT: 360-Purchased Services-Rentals 369-Purchased Services- Tech- Related Rentals 691-Computer Software -Capitalized Software 692- Computer Software-Noncapitalized Software</p>
Furniture, Fixtures and Equipment	<p>Non-computer hardware /equipment for centralized school library/media center use. Durable goods with a reasonable life expectancy of over a year.</p> <p>EXAMPLES: <i>DVD players, listening stations, paper cutters, label makers.</i></p>	<p>D High priced or unusual furnishings: attach the product specifications for <i>example</i> item.</p> <p>-- For front office/admin furniture, see <u>General Support Services..</u></p> <p>-- For classroom library furniture, see <u>Instructional Support</u>.</p>	<p>FUNCTION: 6200 –Instructional Media Services</p> <p>OBJECT: 641-Capitalized Furniture, Fixtures, and Equipment 642- Noncapitalized furniture, fixture, Equipment</p>

** IMPLEMENTATION PHASE ALLOWABLE COSTS **			
INSTRUCTIONAL SUPPORT			
CATEGORY/ ACCOUNT TITLE	PURPOSE/DESCRIPTION	ACCEPTABLE JUSTIFICATION EXAMPLES NOTES	COMMON FUNCTION & OBJECT CODES/ RED BOOK DESCRIPTIONS
Furniture, Fixtures and Equipment	School Library/Media Center <u>Equipment</u> . EXAMPLES: <i>binding equipment, book carts.</i>	<ul style="list-style-type: none"> ⌚ High priced or unusual equipment: attach the product specifications for <i>example</i> item. 	FUNCTION: 6200—Instructional Media Services OBJECT: 648- Technology-Related Capitalized Furniture, fixture, and Equipment 649- Technology-Related Noncapitalized Furniture, Fixture, and Equipment
Furniture, Fixtures and Equipment	School Library/Media Center <u>Furniture and fixtures</u> for centralized school library/ media center use. EXAMPLES: <i>Desks, chairs, tables, bookshelves, book return, circulation desk, dictionary stands, book displays, podiums.</i>	<ul style="list-style-type: none"> ⌚ High priced or unusual furnishings: attach the product specifications for <i>example</i> item. -- For front office/admin furniture, see <u>General Support Services</u>. -- For classroom library furniture, see <u>Instructional Support</u>. 	FUNCTION: 6200—Instructional Media Services OBJECT: 641- Capitalized Furniture, Fixtures, and Equipment 642- Noncapitalized furniture, fixture, Equipment
Computer Hardware	School Library/Media Center technology and electronic devices capable of reading, processing and executing software programs. Includes peripherals and expansions. EXAMPLES: <i>Desktops, circulation/check-out hardware.</i>	<ul style="list-style-type: none"> ⌚ High priced or unusual hardware: attach the 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>General Support Services</u>. 	FUNCTION: 6200—Instructional Media Services OBJECT: 643- Capitalized Computer Hardware and Technology-Related Infrastructure 644- Noncapitalized Computer Hardware 648- Technology-Related Capitalized Furniture, Fixture, and Equipment 649- Technology-Related Noncapitalized Furniture, Fixture, and Equipment

**** IMPLEMENTATION PHASE ALLOWABLE COSTS ****

INSTRUCTIONAL SUPPORT

CATEGORY/ ACCOUNT TITLE	PURPOSE/DESCRIPTION	ACCEPTABLE JUSTIFICATION EXAMPLES NOTES	COMMON FUNCTION & OBJECT CODES/ RED BOOK DESCRIPTIONS
<p>Computer Software</p>	<p>Computer lab software/programs (purchase and/or rental) for <u>dedicated computer lab</u> use. May be delivered online or via tangible device (disc/CD).</p> <p>EXAMPLES: <i>Computer science program, office software suite, graphics software, publishing software, internet tools.</i></p>	<ul style="list-style-type: none"> Ⓓ Product specifications which describes the scope of services to be delivered by the program. Ⓓ Must include duration of subscription/license (if applicable). -- For administrative software, see <u>General Support Services</u>. -- For classroom software, see <u>Classroom Level</u>. -- Renewals are not allowable. 	<p>FUNCTION: 6500 –Instruction-Related Technology</p> <p>OBJECT: 360 Purchased Services-Rentals 369 Purchased Services- Tech- Related Rentals 691-Computer Software—Capitalized Software 692 Computer Software—Noncapitalized Software</p>
<p>Furniture, Fixtures and Equipment</p>	<p>Non-computer hardware/equipment for <u>dedicated computer lab</u> use. Durable goods with a reasonable life expectancy of over a year.</p> <p>EXAMPLES: <i>Document cameras, projectors, audio amplification.</i></p>	<ul style="list-style-type: none"> Ⓓ High priced or unusual hardware: attach the product specifications for <i>example</i> item. -- For classroom hardware, see <u>Classroom Level</u>. -- For administrative computers and peripherals, see <u>General Support Services</u>. 	<p>FUNCTION: 6500–Instruction-Related Technology</p> <p>OBJECT: 641-Capitalized Furniture, Fixtures, and Equipment 642 Noncapitalized furniture, fixture, Equipment 648-Technology-Related Capitalized Furniture, Fixture, and Equipment 649-Technology-Related Noncapitalized Furniture, Fixture, and Equipment</p>

**** IMPLEMENTATION PHASE ALLOWABLE COSTS ******INSTRUCTIONAL SUPPORT**

CATEGORY/ ACCOUNT TITLE	PURPOSE/DESCRIPTION	ACCEPTABLE JUSTIFICATION EXAMPLES NOTES	COMMON FUNCTION & OBJECT CODES/ RED BOOK DESCRIPTIONS
Furniture, Fixtures, and Equipment	Furniture and fixtures for <u>dedicated computer lab</u> use. EXAMPLES: <i>Desks, chairs, tables, workstations.</i>	<ul style="list-style-type: none"> Ⓟ High priced or unusual hardware: attach the product specifications for <i>example</i> item. -- For classroom hardware, see <u>Classroom Level</u>. -- For administrative computers and peripherals, see <u>General Support Services..</u> 	FUNCTION: 6500–Instruction-Related Technology OBJECT: 641- Capitalized Furniture, Fixtures, and Equipment 642- Noncapitalized furniture, fixture, Equipment
Computer Hardware	Computer Lab Technology — electronic devices capable of reading, processing and executing software programs. Includes peripherals and expansions. EXAMPLES: <i>Desktops, docking stations, laptops, monitors, printers.</i>	<ul style="list-style-type: none"> Ⓟ High priced or unusual hardware: attach product specifications for example item. -- Costs may not include monthly service fees. -- For centralized (volume) printers, see <u>General Support Services..</u> -- For classroom hardware, see <u>Classroom Level Support.</u> -- For administrative computers and peripherals, see <u>General Support Services..</u> 	FUNCTION: 6500–Instruction-Related Technology OBJECT: 643- Capitalized Computer Hardware and Technology-Related Infrastructure 644- Noncapitalized Computer Hardware 648 Technology-Related Capitalized Furniture, Fixture, and Equipment 649 Technology-Related Noncapitalized Furniture, Fixture, and Equipment
Professional and Technical Services	Costs associated with the technology installation of instructional networks and hardware. EXAMPLES: <i>Installation of classroom interactive systems, wiring computer lab, installation and wiring of school-wide wireless network.</i>	<ul style="list-style-type: none"> Ⓟ Scope of services/deliverables, including cost breakdown. -- Capital improvements are not allowable. 	FUNCTION: 6500–Instruction-Related Technology OBJECT: 319- Technology-Related Professional and Technical Services 399- Other Technology- Related Purchase Services

** IMPLEMENTATION PHASE ALLOWABLE COSTS **			
GENERAL SUPPORT SERVICES			
ACCOUNT TITLE	PURPOSE/DESCRIPTION	ACCEPTABLE JUSTIFICATION EXAMPLES NOTES	COMMON FUNCTION & OBJECT CODES/ RED BOOK DESCRIPTIONS
Furniture, Fixtures and Equipment	<p>*Playground structures and equipment, or non-permanent equipment/fixtures or structures.*</p> <p>EXAMPLES: <i>Play-scapes or play systems, tetherball sets, swing sets, portable basketball hoops, music bleachers.</i></p> <p>*NOTE* CSP Budget Assurance Non- Permanent Installation form must be completed/ signed prior to approval of budget approval.</p>	<p>Ⓓ Must include product specifications and/or itemized quote for <i>example</i>.</p> <p>Ⓓ Equipment must be a part of daily student curriculum. Provide justification to support.</p> <p>-- Capitalized improvements are not allowable.</p> <p>-- Cannot be permanently affixed to school property (building/facilities).</p> <p>-- Costs associated with ground cover, enclosures (fencing, landscape border) are not allowable.</p> <p>-- Costs associated with construction activities (engaging an architect, engineer, landscape architect) are not allowable.</p>	<p>FUNCTION: 7000 –General Support Services</p> <p>OBJECT: 641 Capitalized Furniture, Fixtures, and Equipment 642-Noncapitalized furniture, fixture, Equipment</p>
Professional and Technical Services	Professional Services and Consulting of First year Audit.	<p>-- Cost allowable one-time ONLY during Implementation phase.</p> <p>-- Expense occurs at the end of the first school year. Ⓜ <u>Recommended</u> for Year-2 budget.</p>	<p>FUNCTION: 7100 –Board</p> <p>OBJECT: 311-Sub-awards under Sub-agreements- First \$25,000 312-Sub-awards under Sub-agreements- In Excess \$25,000</p>
Insurance and Bond Premiums	Insurance <u>pre-paid</u> for up to one year.	<p>Ⓓ Must provide effective date which is <u>no earlier than 3 months prior to school opening date</u>.</p> <p>-- Cost allowable one-time ONLY during Implementation phase.</p>	<p>FUNCTION: 7100 –Board</p> <p>OBJECT: 320- Insurance and Bond Premiums</p>

** IMPLEMENTATION PHASE ALLOWABLE COSTS **			
GENERAL SUPPORT SERVICES			
CATEGORY/ ACCOUNT TITLE	PURPOSE/DESCRIPTION	ACCEPTABLE JUSTIFICATION EXAMPLES NOTES	COMMON FUNCTION & OBJECT CODES/ RED BOOK DESCRIPTIONS
Professional and Technical Services	<p>Costs for Professional Services and Consulting services <u>related to start-up expenses and organization development.</u></p> <p>EXAMPLES: <i>Legal costs for review and negotiations of lease and charter contract, bylaws, and policies.</i></p> <p><i>Consulting fees to develop organization policies, business plan, internal controls, accounting systems, and financial process/reporting systems.</i></p> <p><i>Professional services for Annual Audit.</i></p>	<p>Ⓐ Scope of services/deliverables and/or expectation of outcomes.</p> <p>-- Cost allowable one-time ONLY during Planning <u>OR</u> Implementation (<i>not allowable in both phases</i>).</p> <p>Ⓡ <u>Recommended</u> in Planning phase.</p>	<p>FUNCTION: 7100 –Board</p> <p>OBJECT: 311-<u>Sub-awards under \$25,000</u> 312-<u>Sub-awards In Excess \$25,000</u></p>
Travel	<p>Travel, Lodging, and Registration costs for Principal and Board to attend conferences and training.</p> <p>EXAMPLES: <i>Training and professional development, site visits to other charter schools in Florida.</i></p> <p>*NOTE: Projects funded after January 2021 may <u>not</u> include travel to the state Charter Conference. Although travel to the conference is required, it will be paid to the school with a different funding source.</p>	<p>Ⓐ For travel non-FCSC: Agenda or syllabus.</p> <p>Ⓐ Scope of services/deliverables, and/or expectation of outcomes for training.</p> <p>Ⓐ Must include dates and duration, number of staff to receive training.</p> <p>Ⓐ Additional justification may be requested for out-of-state travel, extraordinary costs.</p> <p>-- Schools must use the most economical travel arrangements.</p> <p>-- Travel performed in connection with approved project activities must be in compliance with Section 112.061, Florida Statutes, which covers per diem allowance and travel expenses and the Florida Department of Education's Travel Manual, available at: http://www.fldoe.org/core/fileparse.php/5625/urlt/0076987-travelmanual.pdf, (\$150 hotel maximum per night, \$25 rental car maximum per day, \$30 per diem maximum per day)</p>	<p>FUNCTION: 7100 –Board 7300 –School Administration</p> <p>OBJECT: 330-Travel</p>

**** IMPLEMENTATION PHASE ALLOWABLE COSTS ****

GENERAL SUPPORT SERVICES

CATEGORY/ ACCOUNT TITLE	PURPOSE/DESCRIPTION	ACCEPTABLE JUSTIFICATION EXAMPLES NOTES	COMMON FUNCTION & OBJECT CODES/ RED BOOK DESCRIPTIONS
Dues and Fees	Association/School Association fees or dues for membership.	<ul style="list-style-type: none"> Ⓟ First year annual fees/dues ONLY; renewal dues are not allowable. 	<p>FUNCTION: 7100 –Board 7300 –School Administration</p> <p>OBJECT: 730- Dues and Fees</p>
Miscellaneous	Indirect Costs.	<ul style="list-style-type: none"> -- Any school requesting indirect costs must have the <u>Voluntary Agreement for Administrative Fees</u> form (requested as part of project application) completed, signed, and on-file with the program office. -- The Department's grants management office will verify current fiscal Indirect Cost approved rate. 	<p>FUNCTION: 7200 –General Administration</p> <p>OBJECT: 792– Indirect Costs</p>
Salaries	Limited cost associated to essential Staff Salaries paid during school's <u>pre-opening period</u> .	<ul style="list-style-type: none"> -- Allowable for Principal <u>and</u> 1 designated staff member ONLY. -- Cost allowable ONLY up to 3 months <u>prior</u> to school opening date. ® Depending on school Open Date, third month salary must be pro-rated not to exceed allowable pre-opening period. 	<p>FUNCTION: 7300 –School Administration</p> <p>OBJECT: 110- Administrator 160-Other Support Personnel</p>
Computer Software	Administrative software/programs (purchase and/or rental). May be delivered online or via tangible device (disc). EXAMPLES <i>Inventory software, visitor registration software, office suite licenses for front desk and administrative staff.</i>	<ul style="list-style-type: none"> Ⓟ 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>. -- Renewals are not allowable. 	<p>FUNCTION: 7300 –School Administration</p> <p>OBJECT: 360-Purchased Services-<u>Rentals</u> 369-Purchased Services- Tech- <u>Related Rentals</u> 691-Computer Software—<u>Capitalized Software</u> 692- Computer Software—<u>Noncapitalized Software</u></p>

** IMPLEMENTATION PHASE ALLOWABLE COSTS **			
GENERAL SUPPORT SERVICES			
CATEGORY/ ACCOUNT TITLE	PURPOSE/DESCRIPTION	ACCEPTABLE JUSTIFICATION EXAMPLES NOTES	COMMON FUNCTION & OBJECT CODES/ RED BOOK DESCRIPTIONS
Furniture, Fixtures and Equipment	<p>Administrative front office furniture.</p> <p>EXAMPLES: <i>Desks, chairs, tables, fireproof filing cabinets.</i></p>	<p>Ⓓ High priced or unusual furnishings: attach the product specifications for <i>example</i> item.</p> <p>Ⓓ Justification may be required to clarify budget need.</p> <p>-- For classroom furniture, see <u>Classroom Level</u>.</p> <p>-- For school library, media center, and computer lab furniture, see <u>Instructional Support</u>.</p>	<p>FUNCTION: 7300 –School Administration</p> <p>OBJECT: 641-Capitalized Furniture, Fixtures, and Equipment 642-Noncapitalized furniture, fixture, Equipment</p>
Computer Hardware	<p>Administrative Technology including electronic devices capable of reading, processing and executing software programs. Includes peripherals and expansions.</p> <p>EXAMPLES: <i>Front desk desktop, central printer, central copier, visitor registration hardware, inventory hardware, principal computer and printer.</i></p>	<p>Ⓓ High priced or unusual hardware: attach product specifications for <i>example</i> item.</p> <p>Ⓓ Justification may be required to clarify budget need.</p> <p>-- Costs may not include monthly service fees.</p> <p>-- For classroom hardware, see <u>Classroom Level</u>.</p> <p>-- For library/media center and computer lab computers and peripherals, see <u>General Support Services</u>.</p>	<p>FUNCTION: 7300 –School Administration</p> <p>OBJECT: 643 Capitalized Computer Hardware and Technology-Related <u>Infrastructure</u> 644-Noncapitalized Computer Hardware 648-Technology-Related Capitalized Furniture, Fixture, and Equipment 649-Technology-Related Noncapitalized Furniture, Fixture, and Equipment</p>
Communications	<p>Postage for promotional mailing at non-profit rate to promote new school program.</p> <p>* Must be fully expended during the grant period</p>	<p>Ⓓ Must provide outreach plan.</p> <p>*See above <i>Outreach and Recruitment</i> acceptable justification and notes.</p>	<p>FUNCTION: 7720 –Information Services</p> <p>OBJECT: 370- Communications</p>

** IMPLEMENTATION PHASE ALLOWABLE COSTS **			
GENERAL SUPPORT SERVICES			
CATEGORY/ ACCOUNT TITLE	PURPOSE/DESCRIPTION	D ACCEPTABLE JUSTIFICATION EXAMPLES NOTES	COMMON FUNCTION & OBJECT CODES/ RED BOOK DESCRIPTIONS
Other Purchased Services	<p><u>Outreach and Recruitment efforts</u> that includes 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.</p> <p>EXAMPLES: <i>Design and printing of brochures and postcards, radio spots, exterior school signage, television ads, website design, newspaper ads, outreach consultant.</i></p> <p>* Promotional items are not allowed (any type of giveaways or efforts for branding the school).</p> <p>* Materials must be fully distributed during the grant period.</p>	<p>D Additional justification may be requested.</p> <ul style="list-style-type: none"> ® Must know targeted area if direct-mail outreach strategy included in outreach plan. ® Must provide supporting documentation & research of intended goal/outcome. ® NOTE: reason of "<i>because we want to increase enrollment</i>" is insufficient <p>D Justification required to support non-typical outreach efforts (billboards, bench ads, etc.)</p> <p>D Consultant (outreach professional, web designer, etc.) costs must be accompanied by documentation including scope of services/deliverables or expectation of outcomes.</p> <p>-- Program office may require pre-product proof to verify compliance.</p> <p>-- Outreach materials must be specific to school.</p> <p>-- School signage may not comprise a capital improvement (i.e. <u>cannot be permanent</u>).</p> <p>-- All outreach materials must include registration information and state that the school is a <i>tuition-free public charter school</i>.</p>	<p>FUNCTION: 7720 –Information Services</p> <p>OBJECT: 311-Professional and Technical Services -Sub-agreements- First \$25,000 312-Professional and Technical Services -Sub-agreements- In Excess \$25,000 391-Other Purchased Services -Sub-agreements- First \$25,000 392-Other Purchased Services -Sub-agreements- In Excess \$25,000</p>
Rental	Facility Rent, Mortgage, or lease payment for school facility.	<p>D School lease (uploaded to FLCSP as a Required Document) must include effective dates, rent, and facility address.</p> <p>-- Cost allowable ONLY up to 3 months <u>prior</u> to school opening date.</p>	<p>FUNCTION: 7900 –Operations of Plant</p> <p>OBJECT: 360-Purchased Services-Rentals</p>

~ END OF ALLOWABLE SNAPSHOT GUIDE ~

UNALLOWABLE COSTS

Under Title V, Part B, Subpart 1 of the Elementary and Secondary Education Act of 1965, as amended (ESEA), Section 5201 - 5211 ([20 U.S.C. 7221-7221](#))

GENERAL CATEGORY	UNALLOWABLE COSTS WITHIN CSP GRANT PROGRAM PLUS OTHER CONDITIONS IMPACTING ALLOWABILITY
Activities	<ul style="list-style-type: none"> · Field trips · Extracurricular activities, programs, etc. · Athletic (team/afterschool) equipment
Apparel	<ul style="list-style-type: none"> · Student uniforms · Athletic & extracurricular uniforms and costumes · Staff uniforms
Capital Improvements	<ul style="list-style-type: none"> · Addition of permanent structural improvement or restoration of some aspect of a property that will either enhance the property's overall value or increase its useful life
Construction	<ul style="list-style-type: none"> · Construction of new facility · Construction on existing facility · Building renovations, refurbishments, and restoration · Activities for which an architect and/or engineer must be utilized
Food	<ul style="list-style-type: none"> · Any type of Food · Any type of Beverages · Equipment and supplies used exclusively for the service of food/beverages (cafeteria equipment)
Incentives	<ul style="list-style-type: none"> · Gift certificates · Food · Alcoholic beverages · Awards and gifts

UNALLOWABLE COSTS

Under Title V, Part B, Subpart 1 of the Elementary and Secondary Education Act of 1965, as amended (ESEA), Section 5201 - 5211 ([20 U.S.C. 7221-7221](#))

GENERAL CATEGORY	UNALLOWABLE COSTS WITHIN CSP GRANT PROGRAM OTHER CONDITIONS IMPACTING ALLOWABILITY
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"> · Accounting, auditing and legal fees not related to organizational start-up and planning
Recruitment	<ul style="list-style-type: none"> · Placement fees (employment advertising okay)
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 · 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) · Room additions · Fixed partitions · Painting · Carpeting · Landscaping
Salaries	<ul style="list-style-type: none"> · No salaries or related fringe benefits <u>after the school opens</u>

UNALLOWABLE COSTS

Under Title V, Part B, Subpart 1 of the Elementary and Secondary Education Act of 1965, as amended (ESEA), Section 5201 - 5211 ([20 U.S.C. 7221-7221](#))

GENERAL CATEGORY	UNALLOWABLE COSTS WITHIN CSP GRANT PROGRAM OTHER CONDITIONS IMPACTING ALLOWABILITY
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
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 capital improvement to the property
Travel	<ul style="list-style-type: none"> · Travel costs must comply with the Florida Department of Education Travel Manual

~ END OF UNALLOWABLE COSTS ~