

This guide is provided by the Office of Title Grants & Support and is intended to help 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 the following categories aligned with the RFP Budget Template: Salary Certified, Salary Non-Certified, Benefits Certified, Benefits Non-certified, Professional Services, Rentals, Other Purchases, General Supplies, Property.
- Some costs are **never** allowable within the CSP grant program. A list of unallowable costs is on the last page of this guide.
- Whether a cost is allowable during a given phase is noted in the Planning and Implementation columns. There may be additional constraints on whether a cost is allowed during either one of the phases, and questions may be discussed with the IDOE Charter School Specialists.
- This is not a comprehensive list of allowable items. Applicants may request other items as long as they are appropriately categorized and itemized.
- **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 that sufficient detail is included when drafting a budget, please be sure to provide the WHO/WHAT/WHEN/WHERE/WHY/HOW information about the cost.
- High priced or unusual equipment: include product specifications for *example* item including cost, vendor expected to be used, and rationale for the item.
- Must include justification for the necessity of the equipment to fulfil the school's educational model and meet the stated goals and objectives.
- Itemize each item and the number of units to be purchased, the individual cost and the aggregate cost.
- Capital improvements are not allowable.

IMPORTANT:

- All requested budget line items must be *reasonable, necessary, allowable* and *allocable*. Click [HERE](#) to learn more about RAN qualification.
- Budget requests must align with state and federal laws and guidance.
- Sub-recipients may be required to provide additional documents to the Office of Title Grants and Support for monitoring purposes at ANY TIME.
- IDOE will make the final determination on the allowability of ALL costs proposed in the budget after the grant approval. Any cost determined to not be allowable will be required to be revised or removed.
- ***Purchases made prior to the approved budget amendment are made at the risk of the sub-grantee. After the budget is formally approved by the IDOE, a budget amendment must be submitted to make a change to any budget category above 10% of the category total fund amount.***

Code	<u>Description and Examples</u>	<u>Planning</u>	<u>Implementation</u>
110	<p>Certified Salaries. Amounts paid to employees who are required to be certified by the Professional Standards Board in order to engage in a contractual agreement with the school corporation. Administrative staff and instructional staff salaries are recorded here.</p> <p>Allowability in Planning and Implementation year is situation specific and depends on grant goals. RAN allowability will be finally determined by the IDOE.</p> <p>Essential Staff:</p> <ul style="list-style-type: none"> • Cost allowable ONLY prior to school opening date. • Include what the charter school’s plan to include these staff in the budget is beyond the life of the grant. • How will capacity be built through this staff member so that the staff member can either be sustained or will no longer be needed beyond the life of the grant? <p>Staff essential to school model and design that are not required to be paid through general funds:</p> <ul style="list-style-type: none"> • Cost allowable ONLY AFTER to school opening date. • Include what the charter school’s plan to include these staff in the budget is beyond the life of the grant. • How will capacity be built through this staff member so that the staff member can either be sustained or will no longer be needed beyond the life of the grant? • School support staff are not allowable (secretary, cafeteria staff, custodial staff) 	Y/N	Y/N
120	<p>Noncertified Salaries. Amounts paid to employees of the school corporation who are classified as noncertified. These employees are not required to be certified as teachers by the Indiana Department of Education. Included here are the salaries of teacher aides, operations, etc. This is allowable in the implementation period in certain instances only and must be fully explained in the budget</p> <p>Allowability in Planning and Implementation year is situation specific and depends on grant goals. RAN allowability will be finally determined by the IDOE.</p>	Y/N	Y/N
131	<p>Stipend. A fixed sum of money paid periodically for services or to defray expenses. Payment of stipends is made according to the policies of the governing entity.</p> <p>Example: Tutors</p>	N	Y
135	<p>Licensed Employees.</p> <p>Allowability in Planning and Implementation year is situation specific and depends on grant goals. RAN allowability will be finally determined by the IDOE.</p>	Y/N	Y/N
136	<p>Non-licensed Employees.</p> <p>Allowability in Planning and Implementation year is situation specific and depends on grant goals. RAN allowability will be finally determined by the IDOE.</p>	Y/N	Y/N

211	Social Security-Noncertified. Contributions by the school corporation for noncertified employees.	Y	Y
212	Social Security-Certified. Contributions by the school corporation for certified employees.	Y	Y
213	Severance/Early Retirement Pay. Contributions made by school corporations for these programs.	Y	Y
214	Public Employees Retirement Fund. Contributions by the school corporation for noncertified employees.	Y	Y
311	Instructional Services. Non-payroll services performed by qualified persons directly engaged in providing learning experiences for pupils. Included are the services of interns engaged in teaching activities.	N	Y
312	<p>Instructional Programs, All Employee Training and Development. Services supporting the professional and technical development of instructional school district personnel as well as professional and technical development of all employees. Included are course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either school district facilities or off-site), and other expenditures associated with training or professional development by third-party vendors. Included are services for curriculum improvement, assessment, in-service training, counseling and guidance, library and media support, and other contracted instructional services. Services supporting the professional and technical development of school district personnel, including administrative and service employees. All expenditures should be captured in this account, regardless of the type or intent of the training course or professional development activity.</p> <ul style="list-style-type: none"> • 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. 	Y	Y
313	Pupil Services. Non-payroll services of qualified personnel to assist pupils and their parents in solving mental and physical problems to supplement the teaching process.	N	Y/N
314	Staff Services. Official/Administrative Services. Services in support of the various policymaking and managerial activities of the school district. Included are management consulting activities oriented to general governance or business and financial management of the LEA; school management support activities; and election services and tax assessing and collecting services	Y	N
352	<p>Other Technical Services. Technical services other than data-processing and related services. Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of, consultants, teachers, and accountants. It is recommended that a separate account be established for each type of service provided to the LEA.</p> <p>Professional Services and Consulting Costs for services related to start-up expenses and organization development.</p> <p><i>EXAMPLES:</i> <i>Legal costs for lease and charter contract negotiations, bylaws, policies; Consulting fees to develop organization policies and</i></p>	Y	Y

	<p><i>business plan, accounting/auditing professional to develop internal controls, accounting systems, and the development of auditable financial processes/financial reporting.</i></p> <p>→ Some cost are allowable one-time ONLY during Planning OR Implementation I (not allowable in both phases). Costs associated with construction activities (engaging an architect, engineer, landscape architect) are not allowable.</p>		
432	<p>Technology-Related Repairs and Maintenance. Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (e.g., personal computers and servers).</p>	Y	Y
441	<p>Rentals of Land and Buildings. Expenditures for leasing or renting land and buildings for both temporary and long-range use by the LEA.</p>	Y	N
443	<p>Rentals of Computers and Related Equipment. Expenditures for leasing or renting computers and related equipment for both temporary and long-range use. This includes rentals of phone equipment as well as rentals of copiers.</p> <p>Long range or on-going rental costs are not allowed in the implementation period of the grant.</p>	Y	N
520	<p>Insurance (Other Than Employee Benefits). Expenditures for SOME types of insurance coverage, including property, liability, and fidelity.</p> <p>Insurance and Bond Premiums <i>ALLOWABLE TYPES:</i> <i>General liability, Property, officers and directors liability, fidelity bond, commercial liability, employee liability, umbrella insurance for CSP purchased items only.</i></p> <p>Must provide effective date which is no earlier than 3 months prior to school opening date.</p> <p>Must be able to show end of CSP funds paying for insurance at conclusion of planning period</p> <p><input type="checkbox"/> Cost allowable one-time ONLY during Planning</p> <p>Cannot be a significant portion of the grant total funds requested nor a significant portion of planning period funds.</p>	Y	N
530	<p>Communications, Licensing, and Subscriptions. Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services; data communication services to establish or maintain computer-based communications, networking, and internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices; and postal communications services to establish or maintain postage machine rentals, postage, express delivery services, and couriers. Includes licenses and fees for services such as subscriptions to research materials over the Internet (such as downloads and online encyclopedias). Expenditures for software should be coded to object 655 if the software was not capitalized or object 735 if the software is eligible for capitalization</p> <p>Postage Postage for promotional mailing at non-profit rate to promote new school program. Promotional Materials</p>	Y	N

	<ul style="list-style-type: none"> ➤ Must provide outreach plan. ➤ High costs must be supported with justification for quantity of mailed items. <p><input type="checkbox"/> Must be fully expended during the grant period.</p> <ul style="list-style-type: none"> ➤ Must be itemized and usage must be documented in outreach plan <p>All materials must be fully expended during grant period</p>		
550	<p>Printing and Binding. Expenditures for job printing and binding, usually according to specifications of the LEA. This includes designing and printing forms and posters, as well as printing and binding school district publications. Printing and duplication of materials for classroom use should be coded here.</p>	Y	Y
580	<p>Travel. Expenditures for transportation, meals, hotel, and other expenditure/expenses associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence (room and board) also are charged here.</p> <p><i>EXAMPLES:</i> <i>Training, professional development, conferences, site visits to other charter schools.</i></p> <ul style="list-style-type: none"> • 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. • If travel is included, school must itemize flight, hotel, per diem, rental car, and any other travel related cost. 	Y	Y
611	<p>Operational Supplies. Expenditures for all supplies for the operation of a school corporation. Types of supplies included here are office, instructional.</p> <p>Classroom-level Consumable Supplies 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>	Y	Y
630	<p>Textbooks. Expenditures for adopted textbooks which are purchased for pupils or groups of pupils, and resold or furnished free to them. The category includes the cost of workbooks, textbook binding or repairs, as well as the net amount of textbooks which are purchased to be resold or rented.</p>	Y	Y
640	<p>Library Books. Expenditures for regular or incidental purchases of library books available for general use of students including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books. Internet and online-exclusive subscriptions should be reported under 530 Communications, Licensing, and Subscriptions. Locally-stored subscriptions should be considered software and reported under 655, Technology Related Supplies.</p>	Y	Y
655	<p>Library Books and/or Classroom Library Books 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>	Y	Y

730	<p>Classroom furniture. <i>EXAMPLES: Desks, chairs, tables, bookshelves, workstations.</i></p> <p>Administrative Furniture/Front office furniture. <i>EXAMPLES: Desks, chairs, tables, fireproof filing cabinets.</i></p>	Y	Y
733	<p>Furniture and Fixtures Under Threshold. Expenditures for equipment used for sitting, as a support for writing and work activities, and as storage space for material items.</p>	Y	Y
735	<p>Equipment, Furniture, and Vehicle Purchases over the LEA's Capitalization Threshold. Equipment purchases having a useful life of more than one year and exceeding the lesser of the LEA's capitalization policy threshold or \$5,000 dollars. Equipment is defined as tangible property with a material value (other than land or buildings) used in the operations of an LEA.</p>	Y	Y
741	<p>Technology-Related Hardware. Expenditures for technology-related equipment and technology infrastructure that does not exceed the capitalization threshold. These costs include those associated with the purchase of network equipment, servers, PCs, printers, other peripherals, and devices. Technology-related supplies should be coded to object code 655, Supplies - Technology Related.</p> <p>Furniture, Fixtures and Equipment Classroom Equipment, School Library/Media Center 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><i>EXAMPLES:</i> <i>Projectors, screens, document cameras, audio amplification, DVD players. Teaching clocks, microscopes, musical instruments, physical education equipment and other tools for teaching and instruction.</i></p> <p>School Library/Media Center Equipment <i>EXAMPLES:</i> <i>DVD players, listening stations, paper cutters, label makers, binding equipment, book carts.</i></p> <p>School Library/Media Center Furniture: Furniture and fixtures for centralized school library/media center use.</p> <p><i>EXAMPLES:</i> <i>Desks, chairs, tables, bookshelves, book return, circulation desk, dictionary stands, book displays, podiums.</i></p> <p>Textbooks and curriculum, can include textbook binding. <i>EXAMPLES:</i> <i>Textbooks, supplemental instructional aids, curriculum packages.</i></p> <p><i>EXAMPLES:</i> <i>Desktops, circulation/check-out hardware.</i></p> <p>Electronic devices capable of reading, processing and executing software programs. Includes peripherals and expansions.</p>	Y	Y

	<p><i>EXAMPLES:</i> <i>Desktops, docking stations, laptops, monitors, printers.</i></p> <p>Certain items may only qualify for purchase during the planning period or the implementation period.</p>		
742	<p>Technology Software. Expenditures for purchased software used for educational or administrative purposes that does not exceed the capitalization threshold.</p> <p>Expenditures for software that meet the standards for classification as a supply should be coded to object code 655, Supplies - Technology Related.</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 and number of subscriptions/licenses (if applicable). • May include electronic textbooks (e-books). <p>Computer Hardware 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></p> <p>Computer Software Purchase and Rental 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> 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></p> <p>Instructional software/programs. May be delivered online or via tangible device (disc). Applies to purchased or rented items. <i>EXAMPLES</i> <i>Supplemental literacy programs, virtual instruction systems, tutoring programs.</i></p> <ul style="list-style-type: none"> • 	Y	Y
810	<p>Dues and Fees. Expenditures or assessments for membership in professional or other organizations. Examples include member fees or dues to service centers and study councils. Tuition expenditures should be reported in objects 561 through 569.</p> <p>Cannot be an ongoing expense beyond one year of the grant.</p>	Y/N	Y/N

GENERAL CATEGORY	UNALLOWABLE COSTS WITHIN CSP GRANT PROGRAM OTHER CONDITIONS IMPACTING ALLOWABILITY
Activities	<ul style="list-style-type: none"> • 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
Supplies	<ul style="list-style-type: none"> • Cleaning supplies • Cafeteria/food service supplies
Food	<ul style="list-style-type: none"> • Food • Beverages • Equipment and supplies used exclusively for the service of food/beverages (cafeteria equipment)
Incentives	<ul style="list-style-type: none"> • Gift certificates • Gift cards • Food • Alcoholic beverages • Awards and gifts
Lobbying	<ul style="list-style-type: none"> • Lobbying or related expenses
<ul style="list-style-type: none"> • Professional Fees 	<ul style="list-style-type: none"> • Accounting, auditing and legal fees <u>not</u> related to organizational start-up and planning
Recruitment	<ul style="list-style-type: none"> • Placement fees (employment advertising okay)
GENERAL CATEGORY	UNALLOWABLE COSTS WITHIN CSP GRANT PROGRAM OTHER CONDITIONS IMPACTING ALLOWABILITY

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 • 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 • Security (fences, alarms, cameras) • Painting • Carpeting • Landscaping
Salaries	<ul style="list-style-type: none"> • No salaries or related fringe benefits after the school opens for essential staff
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. • <i>Installation of computer network cabling is only allowable when not already present and may not comprise a capital improvement to the property</i>