# Charter Schools Program Expansion Grant Allowable Costs Guide

This guide will help Charter Schools Program grant subrecipients plan and prepare budgets and budget amendments for CSP funds.

## HOW TO USE THIS GUIDE

- Allowable costs are organized in three categories: Classroom Level (blue), Instructional Support (yellow) and Operations of School (green).
- 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 "Grade Level, Courses, and Facility" columns. C
- Reference the USAS Manual for codes.
- **Please do not copy and paste descriptions**! This guide is meant to help schools determine whether a *type* of cost is allowable. In order to ensure sufficient detail is included when drafting a budget, budget narrative and the Project Goals and Activity Form, please be sure to provide the Who/What/When/Where/Why/How information to be detailed, and be specific in your descriptions.
- Finally, *if an item or service is not listed in this document, contact the CSP grant manager.* He or she can help determine if a cost is allowable within the program.

## IMPORTANT:

- All requested budget line items must be *reasonable, necessary, allowable* and *allocable.*
- Budget requests must align with state and federal laws and guidance.
- Subrecipients may be required to provide additional documents to the Office of Community Schools at any time.
- Regardless of threshold, ALL capital outlay and supplies (for example, furniture, fixtures, equipment, computer hardware, consumables) must be accountable and reported in detail in the budget narrative and Project Goals and Activity Form.
- **If awarded a subgrant, ALL costs submitted to the Ohio Department of Education for reimbursement of CSP purchases must be included in the approved budget in the CCIP accompanied by all supporting documentation. If awarded, p***urchases made prior to an approved budget amendment will not be eligible for reimbursement.***

## EXPANSION DEFINITION CRITERIA

- **If adding one or more grade levels.**
- **If adding three or more courses in a core subject area in a cluster for the first time.**
- **If adding an additional facility consistent with Ohio Revised Code 33114.05.**

## CLASSROOM

| Account Title | Purpose/Description | Acceptable Justification Examples | Grade Level | Courses | Facility | Notes |
|---|---|---|---|---|---|---|
| **Furniture, Fixtures and Equipment**<br><br>Classroom Equipment | Non-computer hardware for instructional use. Durable goods with a reasonable life expectancy of more than a year. May also include durable instructional equipment for special classes.<br><br>**Examples:**<br>Projectors, screens, document cameras, audio amplification, DVD players.<br><br>Special classes: Teaching clocks, microscopes, musical instruments, physical education equipment. | • High-priced or unusual equipment: attach product specifications for *example* item.<br>• Special Classes: Course listing, which demonstrates specific class is part of daily curriculum.<br><br>**Note:**<br>1. For school library, media center, and computer lab equipment, see Instructional Support. | Y | Y | Y | Priority must be to expansion activity. |
| **Furniture, Fixtures and Equipment**<br><br>Classroom Furniture | Classroom furniture.<br><br>**Examples:**<br>Desks, chairs, tables, bookshelves. | • High-priced or unusual furnishings: attach product specifications for *example* item.<br><br>**Notes:**<br>1. For front office/admin furniture, see Operations of School.<br>2. For school library, media center and computer lab furniture, see Instructional Support. | Y | Y | Y | Must align to project goals and meet expansion definition. |
| **Computer Hardware**<br><br>Classroom-Level Technology | Electronic devices capable of reading, processing and executing software programs. Includes peripherals and expansions.<br><br>**Examples:**<br>Laptops, desktops, tablets, servers, wireless access points, charging carts, classroom-level printers. | • High-priced or unusual hardware: attach product specifications for example item.<br><br>**Notes:**<br>1. Costs may not include monthly service fees.<br>2. For centralized (volume) printers, see Operations of School.<br>3. For school library, media center, and computer lab hardware, see Instructional Support.<br>4. For administrative computers and peripherals, see Operations of School. | Y | Y | Y | Must align to project goals and meet expansion definition. |

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| **Textbooks**<br><br>Textbooks and Curriculum | Textbooks and curriculum, can include textbook binding.<br><br>**Examples:**<br>Textbooks, supplemental instructional aids, curriculum packages. | • For packages (bundles, kits, etc.): attach example product specifications, which must document quantities of items included.<br><br>**Notes:**<br>1. May include electronic media (e-books). If electronic media takes the form of annual subscription/renewable license, renewals are not allowable.<br>2. May include workbooks (see also **Materials and Supplies**).<br>3. For books to be housed in a central library or media center, see Instructional Support. | Y | Y | Y | *If grade level and/or course expansion: CSP funds are limited to those levels and/or course expansion without a justification to support already existing textbooks and curriculum.* |
| **Library Books**<br><br>Classroom Library Books | Books for use in individual classroom libraries. May be used as non-circulating reference or for student and teacher check-out.<br><br>**Examples:**<br>Encyclopedia sets, fiction and nonfiction books, novels, book series, book sets. | • May include electronic media (e-books). If electronic media takes the form of annual subscription/renewable license, renewals are not allowable.<br><br>**Notes:**<br>1. For books to be housed in central library or media center, see Instructional Support. | Y | Y | Y | *See note above.* |
| **Materials and Supplies**<br><br>Classroom-level Consumable Supplies | Student workbooks, testing instruments, expendable items that are consumed as they are used. May include items with a reasonable life expectancy of less than a year.<br><br>**Examples:**<br>Workbooks, testing materials, paper, pencils, toner. Student headphones, non-scientific/basic calculators. | **Notes:**<br>1. Can be grouped into single budget cell (Instruction Supplies) with attached sample list (the budget narrative must include details regarding the items to be purchased). | Y | Y | Y | *See note above.* |

| Computer Software<br><br>Instructional Software – Purchase and Rental | Instructional software/programs. May be delivered online or via tangible device (disc).<br><br>**Examples:**<br>Supplemental literacy programs, virtual instruction systems, tutoring programs. | • For all software, product specifications, which describe the scope of the services to be delivered by the program.<br>• Must include duration of subscription/license (if applicable).<br><br>**Notes:**<br>1. May include electronic textbooks (e-books).<br>2. For administrative software, see Operations of School.<br>3. For computer lab and library/media center software, see Instructional Support.<br>4. Renewals are not allowable. | Y | Y | Y | *See note above* |
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## INSTRUCTIONAL SUPPORT

| Account Title | Purpose/Description | Acceptable Justification Examples | Grade Level | Courses | Facility | Notes |
|---|---|---|---|---|---|---|
| **Furniture, Fixtures and Equipment**<br><br>School Library/Media Center Equipment | Non-computer hardware for centralized school library/media center use. Durable goods with a reasonable life expectancy of more than a year.<br><br>**Examples:**<br>DVD players, listening stations, paper cutters, label makers, binding equipment, book carts. | • High-priced or unusual equipment: attach product specifications for *example* item.<br><br>**Notes:**<br>1. For front office/admin equipment, see Operations of School.<br>2. For classroom equipment, see Instructional Support. | N | N | N | *Unallowable unless subgrantee can demonstrate and provide required evidence aligning expense with academic performance or facility growth.* |
| **Furniture, Fixtures and Equipment**<br><br>School Library/ Media Center Furniture | Furniture and fixtures for centralized school library/media center use.<br><br>**Examples:**<br>Desks, chairs, tables, bookshelves, book return, circulation desk, dictionary stands, book displays, podiums. | • High-priced or unusual equipment: attach product specifications for *example* item.<br><br>**Notes:**<br>1. For front office/admin furniture, see Operations of School.<br>2. For classroom library furniture, see Instructional Support. | N | N | N | *Unallowable unless subgrantee can demonstrate and provide required evidence aligning expense with academic performance or facility growth.* |
| **Library Books**<br><br>School Library/Media Center Books | Books for use in centralized school library/media center. May be used as non-circulating reference or for student and teacher check-out.<br><br>**Examples:**<br>Encyclopedia sets, fiction and non-fiction books, novels, book series, book sets. | • May include electronic media (e-books). If electronic media takes the form of annual subscription/renewable license, renewals are not allowable.<br>**Note:**<br>1. For books to be housed in individual classrooms, see Classroom Level. | N | N | N | *Unallowable unless subgrantee can demonstrate and provide required evidence aligning expense with academic performance or facility growth.* |

| Computer Hardware<br><br>School Library/Media Center Technology | Electronic devices capable of reading, processing and executing software programs. Includes peripherals and expansions.<br><br>**Examples:**<br>Desktops, circulation/check-out hardware. | • High-priced or unusual hardware: attach product specifications for *example* item.<br><br>**Notes:**<br>1. Costs may not include monthly service fees.<br>2. For classroom hardware, see Classroom Level.<br>3. For administrative computers and peripherals, see Operations of School. | N | N | Y | *Grade level and courses unallowable unless subgrantee can demonstrate and provide required evidence aligning expense with academic performance or facility growth.*<br><br>***Facility:** Must align to project goals and meet expansion definition.* |
|---|---|---|---|---|---|---|
| Computer Software<br><br>School Library/Media Center Software – Purchase and Rental | Centralized library/media center software/programs. May be delivered online or via tangible device (disc).<br><br>**Examples:**<br>Circulation software, digital collections management. | • For all software, product specifications that describe the scope of the services to be delivered by the program.<br>• Must include duration of subscription/license (if applicable).<br><br>**Notes:**<br>1. For administrative software, see Operations of School.<br>2. For classroom software, see Classroom Level.<br>3. Renewals are not allowable. | N | N | Y | *Grade level and courses unallowable unless subgrantee can demonstrate and provide required evidence aligning expense with academic performance or facility growth.*<br><br>***Facility:** Must align to project goals and meet expansion definition.* |
| Furniture, Fixtures and Equipment<br><br>Computer Lab Equipment | Non-computer hardware for dedicated computer lab use. Durable goods with a reasonable life expectancy of over a year.<br><br>**Examples:**<br>Document cameras, projectors, audio amplification. | • High-priced or unusual equipment: attach product specifications for *example* item.<br><br>**Notes:**<br>1. For front office/admin equipment, see Operations of School.<br>2. For classroom equipment, see Classroom Level. | N | N | Y | *Grade level and courses unallowable unless subgrantee can demonstrate and provide required evidence aligning expense with academic performance or facility growth.*<br><br>***Facility:** Must align to project goals and meet expansion definition.* |

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| **Furniture, Fixtures and Equipment**<br><br>Computer Lab Furniture | Furniture and fixtures for dedicated computer lab use.<br><br>**Examples:**<br>Desks, chairs, tables, workstations. | • High-priced or unusual furnishings: attach product specifications for *example* item.<br><br>**Notes:**<br>1. For front office/admin furniture, see Operations of School.<br>2. For classroom library furniture, see Instructional Support. | N | N | Y | *Grade level and courses unallowable unless subgrantee can demonstrate and provide required evidence aligning expense with academic performance or facility growth.*<br><br>***Facility:** Must align to project goals and meet expansion definition.* |
| **Furniture, Fixtures and Equipment**<br><br>Computer Lab Furniture | Furniture and fixtures for dedicated computer lab use.<br><br>**Examples:**<br>*Desks, chairs, tables, workstations.* | • High-priced or unusual furnishings: attach product specifications for *example* item.<br><br>**Notes:**<br>1. For front office/admin furniture, see Operations of School.<br>2. For classroom library furniture, see Instructional Support. | N | N | Y | *Grade level and courses unallowable unless subgrantee can demonstrate and provide required evidence aligning expense with academic performance or facility growth.*<br><br>***Facility:** Must align to project goals and meet expansion definition.* |
| **Computer Hardware**<br><br>Computer Lab Technology | Electronic devices capable of reading, processing and executing software programs. Includes peripherals and expansions.<br><br>**Examples:**<br>Desktops, docking stations, laptops, monitors, printers. | • High-priced or unusual hardware: attach product specifications for *example* item.<br><br>**Notes:**<br>1. Costs may not include monthly service fees.<br>2. For centralized (volume) printers, see Operations of School.<br>3. For classroom hardware, see Classroom Level.<br>4. For administrative computers and peripherals, see Operations of School. | N | N | Y | *Grade level and courses unallowable unless subgrantee can demonstrate and provide required evidence aligning expense with academic performance or facility growth.*<br><br>***Facility:** Must align to project goals and meet expansion definition.* |

| Category | Description | Requirements / Notes | | | | Notes |
|---|---|---|---|---|---|---|
| **Computer Software**<br><br>Computer Lab Software – Purchase and Rental | Dedicated computer lab software/programs. May be delivered online or via tangible device (disc).<br><br>**Examples:**<br>Computer science program, office software suite, graphics software, publishing software, internet tools. | • Product specifications which describe the scope of the services to be delivered by the program.<br>• Must include duration of subscription/license (if applicable).<br><br>**Notes:**<br>1. For administrative software, see Operations of School.<br>2. For classroom software, see Classroom Level. | N | N | Y | *Grade level and courses unallowable unless subgrantee can demonstrate and provide required evidence aligning expense with academic performance or facility growth.*<br><br>***Facility:*** *Must align to project goals and meet expansion definition.* |
| **Professional and Technical Services**<br><br>Technology Installation | Costs associated with the installation of instructional networks and hardware.<br><br>**Examples:**<br>Installation of classroom interactive systems, wiring computer lab, installation and wiring of schoolwide wireless network. | • Scope of services/deliverables, including cost breakdown.<br><br>**Notes:**<br>1. Capital improvements are not allowable. | Y | Y | Y | |
| **Professional and Technical Services**<br><br>Instructional Staff Training | Training for instructional staff designed to contribute to their professional or occupational growth and competence.<br><br>**Examples:**<br>In-service training, professional development, conferences, workshops, demonstrations, school visits to other community schools in Ohio. | • Scope of services/deliverables and/or expectation of outcomes for training.<br>• Must include dates, duration and number of staff to receive training.<br>• Additional justification will be requested for out-of-state travel, extraordinary costs.<br>• If travel is included, school must use the most economical travel arrangements. | Y | Y | Y | |
| **Professional and Technical Services**<br><br>Instruction and Curriculum Development | Services that are designed to aid in developing curriculum and understanding techniques for instruction.<br><br>**Examples:**<br>Consulting fees to develop program goals and objectives, assessment tools, curriculum. | • Scope of services/deliverables and/or expectation of outcomes. | Y | Y | Y | |

| OPERATIONS OF SCHOOL | | | | | | |
|---|---|---|---|---|---|---|
| Account Title | Purpose/Description | Acceptable Justification Examples | Grade Level | Courses | Facility | Notes |
| **Furniture, Fixtures and Equipment**<br><br>Administrative Furniture | Front office furniture.<br><br>**Examples:**<br>Desks, chairs, tables, fireproof filing cabinets. | • High-priced or unusual furnishings: attach product specifications for *example* item.<br><br>**Notes:**<br>1. For classroom furniture, see Classroom Level.<br>2. For school library, media center, and computer lab furniture, see Instructional Support. | N | N | Y | *Grade level and courses unallowable unless subgrantee can demonstrate and provide required evidence aligning expense with academic performance or facility growth.*<br><br>***Facility:** Must align to project goals and meet expansion definition.* |
| **Computer Hardware**<br><br>Administrative Technology | Electronic devices capable of reading, processing and executing software programs. Includes peripherals and expansions.<br><br>**Examples:**<br>Front desk desktop, central printer, central copier, visitor registration hardware, inventory hardware, principal computer and printer. | • High-priced or unusual hardware: attach product specifications for *example* item.<br><br>**Notes:**<br>1. ONE computer and ONE printer may be purchased for use by the principal/director during expansion.<br>2. Costs may not include monthly service fees.<br>3. For classroom hardware, see Classroom Level.<br>4. For library/media center and computer lab computers and peripherals, see Operations of School. | N | N | Y | *Grade level and courses unallowable unless subgrantee can demonstrate and provide required evidence aligning expense with academic performance or facility growth.*<br><br>***Facility:** Must align to project goals and meet expansion definition.* |

| Computer Software | Administrative software/programs. May be delivered online or via tangible device (disc). | • For *all* software, product specifications that describe the scope of the services to be delivered by the program.<br>• Must include duration of subscription/license (if applicable). | N | N | Y | *Grade Level and Courses unallowable unless subgrantee can demonstrate and provide required evidence aligning expense with academic performance or facility growth* |
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| Administrative Software – Purchase and Rental | **Examples:**<br>Inventory software, visitor registration software, office suite licenses for front desk and administrative staff. | **Notes:**<br>1. May include electronic textbooks (e-books).<br>2. For classroom software, see Classroom Level.<br>3. For computer lab and library/media center software, see Instructional Support.<br>4. Renewals are not allowable. | | | | *Facility: Must align to project goals and meet Expansion definition on* |
| **Communi-cations**<br><br>Postage | Postage for promotional mailing at nonprofit rate to promote new school program. | • Must provide outreach plan.<br>• High costs must be supported with justification for quantity of mailed items.<br><br>**Note:**<br>1. Must be fully expended during the grant period. | Y | Y | Y | *Must align to project goals and meet expansion definition.* |

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| **Other Purchased Services**<br><br>Outreach and Recruitment | Informational materials and intangible items and services to educate the community about the community school mission, program, contacts, registration process, lottery, performance outcomes and to recruit leadership, instructional and professional personnel.<br><br>**Examples:**<br>Design and printing of brochures and postcards, radio spots, exterior school signage, television ads, website design, newspaper ads, outreach consultant. | • Must provide outreach plan.<br>• Consultant (outreach professional, web designer, etc.) costs must be accompanied by documentation, including scope of services/deliverables or expectation of outcomes.<br><br>**Notes:**<br>1. All outreach materials must include registration information and state that the school is a *tuition-free public community school*.<br>2. Materials must be specific to school.<br>3. Program office may require pre-product proof to verify compliance.<br>4. Promotional items are not allowable.<br>5. School signage may not comprise a capital improvement (cannot be permanent).<br>6. Materials must be fully distributed during the grant period. | Y | Y | Y | *Must align to project goals and meet expansion definition.* |
| **Furniture, Fixtures and Equipment**<br><br>Playground Equipment | Playground structures and equipment.<br><br>**Examples:**<br>*Playscapes, tetherball sets, swing sets, portable basketball hoops.* | • Must include product specifications for *example* item.<br><br>**Notes:**<br>1. Ground cover, enclosures (fencing, landscape border) are not allowable.<br>2. Capitalized improvements are not allowable.<br>3. Costs associated with construction activities (engaging an architect, engineer, landscape architect) are not allowable. | Y | Y | Y | *High level of scrutiny in an effort to justify expansion.* |

| | | | N | Y | Y | |
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| **Professional and Technical Services**<br><br>Professional Services and Consulting | Costs for services related to start-up expenses and organization development.<br><br>**Examples:**<br>Legal costs for lease and charter contract negotiations, bylaws, policies; consulting fees to develop organization policies and business plan; accounting/auditing professional to develop internal controls, accounting systems and the development of auditable financial processes/financial reporting. | • Scope of services/deliverables and/or expectation of outcomes.<br><br>**Notes:**<br>1. Cost allowable one-time ONLY during expansion.<br>2. Attorney's fees/legal costs are not allowable during any subgrant year. | N | Y | Y | *Grade level unallowable unless subgrantee can demonstrate and provide required evidence aligning expense with academic performance or facility growth.*<br><br>*Courses and facility must align to project goals and meet expansion definition.* |
| **Professional and Technical Services**<br><br>Professional Services and Consulting | First year audit. | **Notes:**<br>1. Cost allowable one time ONLY during Implementation.<br>2. Expense occurs at the end of the first school year.<br>3. Recommended in Implementation II budget. | N | Y | Y | *Grade level unallowable unless subgrantee can demonstrate and provide required evidence aligning expense with academic performance or facility growth.*<br><br>*Courses and facility must align to project goals and meet expansion definition.* |
| **Rental**<br><br>Facility Rent | Mortgage, lease or rent payment for school facility. | • School lease (uploaded as a Required Document in Appendix 10 of the application) must include effective dates, rent and facility address.<br><br>**Note:**<br>1. Cost allowable ONLY from date of award to the start date of school | N | N | Y | *Only for the period prior to school starting; cannot be an ongoing expense.* |

| | | | Y | Y | Y | |
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| **Salaries**<br><br>Essential Staff Salaries | Amount paid to employees of the school essential during pre-open period. | **Note:**<br>Allowable for principal and one designated staff member only. | Y | Y | Y | *Cost allowable ONLY up to three months prior to school opening date.* |
| **Miscellaneous General Administration**<br><br>Indirect Costs | Indirect Costs | **Note:**<br>Indirect costs are not allowable. | N | N | N | |
| **Rental**<br><br>Modular | Portable Classroom Structure/structure that can be removed. | • To provide a temporary space directly related to opening or preparing for the operation of a new charter school or replicated high-quality charter school or expanding a high-quality charter school.<br><br>**Note:**<br>1. Permanent or non-portable classrooms, engineering, permits, tear down and return, and monthly lease of modular is not allowable. | Y | Y | N | *Cannot be for a monthly cost; CSP grant can be used to secure a modular bid but cannot be an ongoing expense.* |
| **Minor Renovations**<br><br>For example: Leaky Window, Roof, Furnace and Air Conditioning Unit Repair | Repair to keep facilities in efficient operating condition. | • Renovation necessary for the performance of the grant and neither adds to the permanent value of the property nor appreciably prolongs its intended life, rather keeps it in efficient and reasonable operating condition. | Y | Y | Y | *Must submit evidence with Appendix 13.* |

| Travel<br><br>Travel, Lodging and Registration | Travel costs for principal and board to attend conferences and training.<br><br>**Examples:**<br>Training and professional development, site visits to other community schools in Ohio for professional development purposes only. | • Agenda or syllabus.<br>• Scope of services/deliverables and/or expectation of outcomes for training.<br>• If budgeted in the expansion subgrant, the training/professional development must be directly related to the development or refinement of the educational program, development and implementation of plans and systems to improve student achievement and the professional development of teachers and other staff working in the community school.<br>• Must include dates and duration, number of staff to receive training.<br>• Additional justification will be requested for out-of-state travel, extraordinary costs.<br><br>**Note:**<br>1. If travel is included, school must use the most economical travel arrangements. | N | N | N | *Unallowable unless subgrantee can demonstrate and provide required evidence aligning expense with academic performance or facility growth.* |

| GENERAL CATEGORY | UNALLOWABLE COSTS WITHIN CSP GRANT PROGRAM<br>OTHER CONDITIONS IMPACTING ALLOWABILITY |
|---|---|
| Activities | • Field trips<br>• Extracurricular activities, programs, etc.<br>• Athletic (team/after-school) equipment |
| Apparel | • Student uniforms<br>• Athletic and extracurricular uniforms and costumes<br>• Staff uniforms |
| Capital Improvements | • 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 | • Construction of new facility<br>• Construction on existing facility<br>• Building renovations, refurbishments and restoration<br>• Activities for which an architect and/or engineer must be utilized |
| Supplies | • Cleaning supplies<br>• Cafeteria/food service supplies |
| Food | • Food<br>• Beverages<br>• Equipment and supplies used exclusively for the service of food/beverages (cafeteria equipment) |
| Incentives | • Gift certificates<br>• Food<br>• Alcoholic beverages<br>• Awards and gifts |
| Lobbying | • Lobbying or related expenses |
| Promotional items | • Promotional materials (often imprinted), such as pencils, pens, balloons and notepads<br>**PROMOTIONAL ITEMS ARE NOT ALLOWABLE UNDER ANY CATEGORY, *INCLUDING* OUTREACH AND RECRUITMENT** |
| Professional Fees | • Accounting and auditing fees not related to organizational start-up and planning. |
| Recruitment | • Placement fees (employment advertising okay) |
| Grant Oversight | • Fees for the administrative oversight of the grant<br>• Contracted vendor |

| GENERAL CATEGORY | UNALLOWABLE COSTS WITHIN CSP GRANT PROGRAM OTHER CONDITIONS IMPACTING ALLOWABILITY |
|---|---|
| Recurring Expenses | • Rent/leases on or after first day of school<br>• Operating expenses and utilities, equipment leases, monthly and annual contracts<br>• Recurrent/repeated professional development and training<br>• Software license renewals<br>• Fees such as monthly insurance and payroll services, management company fees, service contracts, trash disposal, gas/electric/phone/water/utilities, cell phones, etc. |
| Renovations | • Structural (roofing, wall repair, electrical wiring/rewiring)<br>• Room additions<br>• Fixed partitions<br>• Security (fences, alarms, cameras)<br>• Painting<br>• Carpeting<br>• Landscaping |
| Salaries | • No salaries or related fringe benefits after the school opens |
| Student | • Student membership fees<br>• Student conferences |
| Technology | • No electrical installation or modification to room dividers or existing walls, floors, ceilings or structural elements.<br>• *Installation of computer network cabling only is allowable when not already present and may not comprise a capital improvement to the property* |
| Travel | • Travel costs must be accompanied with a justification prior to consideration for approval |
| Tutoring | • Tutoring is not allowable using CSP grant funds |
| Dues and Fees | • School association fees or dues for membership are not allowable |
| Insurance and Bond Premiums | • Insurance and bond premiums (property, officers and directors liability, fidelity bond, commercial liability, employee liability, etc.) are<br>• not allowable |
| Professional Fees (Legal) | • Legal fees are not allowable |
| Indirect Costs | • Indirect costs are not allowed |