

## I. Start-up Costs (Three Months Prior to School Opening, One-Time):

### A. Allowable costs in Planning & Design, prior to school opening.

Category	Start-up Cost Description (Three Months Prior to School Opening, One-Time)	Documentation	Planning*
Insurance	Property, officers and directors liability, fidelity bond, commercial liability, and employee liability insurance <u>prepaid</u> for up to one year.	Insurance policy with <u>clear effective date in the immediate three months prior to school opening.</u>	X
Outreach	Informational materials to educate community about the charter school mission, program, services, contacts, registration process, lottery (if used), and performance outcomes (after first year). Informational materials may include brochures, pamphlets, handbooks, etc.	Dates, locations, materials, consultant name (if used), and related costs (printing, professional fees, mailing, etc.).	X*
Outreach	Radio, print and electronic media development and distribution costs to inform parents and community about <u>school registration</u> and <u>educational program</u> or to <u>recruit leadership/instructional/professional personnel.</u>  Media products may include direct mail brochures, pamphlets, web-sites, or newspaper/radio/television advertisements. Materials should include registration information and “Tuition-free public charter school.” <b><i>Name/location-only advertising to promote the school is not allowable.</i></b>	Document item by media type, media product(s), media name, and publication dates (dates aired/published/or distributed). Paid invoices and media proof with school information, and date published.	X
Professional Fees	Legal, Accounting, Auditing, & Consultants <ul style="list-style-type: none"> <li>One time reimbursement for professional fees as described in budget plan.</li> <li>Organizational start-up expenses related to internal controls, accounting systems, organizational planning, outreach, and government board development.</li> </ul>	Professional invoices/contracts with vendor name, services provided, products delivered, date(s) completed, and cost for each product/service.  Products available for review.	X

\* This cost may be allowable during planning or Implementation I.

Category	Start-up Cost Description (Three Months Prior to School Opening, One-Time)	Documentation	Planning*
	<ul style="list-style-type: none"> <li>Start-up legal costs may include charter contract, bylaws, policies, and/or lease negotiations.</li> <li>Fees related to required audits, audit systems, audit trails etc.</li> </ul> <p style="text-align: center;"><b>One Time Only</b></p>	Audit may be reimbursed on a one-time basis.	
Professional Fees	Consulting fees to develop educational program (goals and objectives, assessment tools, curriculum) or organization development (policies or business plan).	Professional invoices/contracts with vendor name, services provided, products delivered, date(s) completed, and cost for each product/service. Products available for review.	X
Technology	One computer and printer for principal/director. <b>One Time Only</b>	Document item by category, vendor name, cost, item description(s), date purchased, and receipts or paid invoices.	X
Training & Development	In-service training for staff, administration, and governing board (not requiring travel).	Training agenda, provider name, date(s), participants, titles, training materials.	X
Training & Development	Purchase of materials for training and development in-service training for instructional staff.	Vendor name, curriculum name, training materials, date purchased, receipts, in-service training dates, participant names, staff member conducting training.	X
Training & Development	Conferences for principal/staff development	Submit information to your Grant Specialist on budget. Location may determine it is allowable.	X

## II. Allowable Implementation I and II Expenses:

Category	Description	Documentation	Implementation
Association Fees	School Association fees or dues for membership <b>One Time Only</b>	Organization name and description. Relationship to schools mission and	X

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Category	Description	Documentation	Implementation
		objectives of progress of school.	
Classroom furniture	Desks, chairs, tables, bookshelves, and portable room dividers for K-12 classrooms, computer laboratory, and library.	Document item by category, vendor name, cost, item description(s), date purchased, and receipts or paid invoices.	X
Communications	Portable Megaphone for school bus lines management and/or PE.		
Curriculum	Software applications used in K-12 classrooms. Instructional Software for K-12.	Document item by category, vendor name, cost, item description(s), date purchased, and receipts or paid invoices. <b><i>Renewal licenses are not allowable.</i></b>	X
Education	Textbooks	Document item by category, vendor name, cost, item description(s), date purchased, and receipts or paid invoices.	X
Education Technology	Computers, cameras, audio-visual equipment used in K-12 classrooms or library. Includes installation and hook-up of technology equipment. Does not include monthly service fees.	Document item by category, vendor name, cost, item description(s), date purchased, and receipts or paid invoices.	X
Equipment	TV's, DVD players, instructional equipment (ex. Digital white boards, overhead projectors, computer projectors, laser pointers, etc.).	Document item by category, vendor name, cost, item description(s), date purchased, and receipts or paid invoices.	X
Evaluation	Classroom copiers (less than \$300 each) or volume copier for centralized location, laminators, etc.  May include purchase or rent/lease of copier up to one year if paid in full (single payment) and school has clear system to track instructional usage (teaching staff and copying related to direct services for students, such as ESE staff documenting IEP plans, ESE teachers). Cannot include administrative use.	Document item by category, vendor name, cost, item description(s), date purchased, and receipts or paid invoices.	X

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Category	Description	Documentation	Implementation
Instructional Supplements	Standardized student evaluation testing instruments (paper or electronic).	Vendor, test instrument name(s), instrument, date(s) purchased, receipts/paid invoices.	X
Media Center/Library	Library books, videos, audio, shelving. Maps etc.	Document item by category, vendor name, cost, item description(s), date purchased, and receipts or paid invoices	X
Outreach	Informational materials to educate community about the charter school mission, program, services, contacts, registration process, lottery (if used), and performance outcomes (after first year). Informational materials may include brochures, pamphlets, handbooks, etc.	Dates, locations, materials, consultant name (if used), and related costs (printing, professional fees, mailing, etc.).	X*
Outreach	Radio, print and electronic media development and distribution costs to inform parents and community about <u>school registration</u> and <u>educational program</u> or to <u>recruit leadership/instructional/professional personnel</u> .  Media products may include direct mail brochures, pamphlets, web-sites, or newspaper/radio/television advertisements. Materials should include registration information and “Tuition-free public charter school.”  <i>Name/location-only advertising to promote the school is <b>not</b> allowable.</i>	Document item by media type, media product(s), media name, and publication dates (dates aired/published/or distributed). Paid invoices and media proof with school information, and date published.	X*
Professional Fees	Legal, Accounting, Auditing, & Consultants <ul style="list-style-type: none"> <li>• One time reimbursement for professional fees as described in budget plan.</li> <li>• Organizational start-up expenses related to internal controls, accounting systems, organizational planning, outreach, and government board development.</li> </ul>	Professional invoices/contracts with vendor name, services provided, products delivered, date(s) completed, and cost for each product/service.  Products available for review.	X*

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Category	Description	Documentation	Implementation
	<ul style="list-style-type: none"> <li>Start-up legal costs may include negotiations and charter contract with sponsor and those associated with establishing the facility.</li> <li>Fees related to state-required audits.</li> </ul> <p style="text-align: center;"><b><i>One Time Only</i></b></p>	Audit may be reimbursed on a one-time basis.	
Professional Fees	<p>Consulting fees to develop educational program (goals and objectives, assessment tools, curriculum) or organization development (policies or business plan).</p> <p style="text-align: center;"><b><i>One Time Only</i></b></p>	Professional invoices/contracts with vendor name, services provided, products delivered, date(s) completed, and cost for each product/service. Products available for review.	X*
Rent	K-12 instructional supplements may include instructional aides, workbooks, periodicals, and audio/videotapes.	Document item by category, vendor name, cost, item description(s), date purchased, and receipts or paid invoices.	X
Salaries	Mortgage, lease, or rent payments are allowed up to three months prior to the school opening.	Clear lease contract with effective dates, rent, facility name and address.	X
Salaries	<ul style="list-style-type: none"> <li>Essential staff only (Principal and one designated staff member). Up to 3 months prior to opening.</li> </ul>	Employee name, title, activities funded, length of time, percentage of time, salary, salary rate.	X
Technology	<p>Stipends for FCAT Tutoring</p> <ul style="list-style-type: none"> <li>Before and after school or on Saturdays</li> <li>Certified Teacher</li> <li>Spring Semester, January – May</li> <li>Documentation Required</li> </ul>	<p>Teacher Certification</p> <p>Hours that will be allotted for tutoring</p> <p>Maximum hours</p> <p>DOE Form Completion</p>	X
Technology	Inventory Management System	Bar code, bar code software and asset tracking system	X
Travel	<p>Travel, Lodging, and Registration Fees</p> <ul style="list-style-type: none"> <li>Conferences.</li> <li>Training/Professional development.</li> <li>Governing board training.</li> <li>Site visits to other charter schools within</li> </ul>	<p>Agenda or course syllabus.</p> <p>Registration confirmation or receipts with participant name(s) and position titles.</p>	X

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Category	Description	Documentation	Implementation
	Florida. School must use most economical travel arrangements. When reporting mileage for travel reimbursements, do not submit requests for gasoline reimbursements.	Receipts for lodging, airfare/mileage, auto rental and gas, and taxis. Per diem for meals <u>not</u> provided during event (no receipt required, document with agenda).	
Other	Visitor/Volunteer Software to register all non-employees on campus.	Document item by category, vendor name, cost, item description(s), date purchased, and receipts or paid invoices.	X

### III. Implementation II

Category	Description	Documentation	Planning
Playground	Playground Equipment	Structural playground equipment (fences, swing sets, plays capes or other permanent equipment)	X
Any Implementation 1 expense not received is allowable in Implementation II.			

### Market Analysis for Purchases: EDGAR, Federal Procurement Policies: 34 CFR 74.40-74.48

Must perform cost or price analysis by obtaining and documenting at least 3 written bids/quotes for appropriate purchases. (Internet, print-ad, email) Staple the three estimates together with a memo explaining your choice of vendor. File in your records.

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## Unallowable Item List:

<b>Category</b>	<b>CSPG Unallowable Expenses</b>
Activities	Field trips, athletic equipment, or athletic uniforms.
Apparel	Student or staff uniforms/apparel.
Communications	PA system, telephone, cell phone, walkie-talkie or other communications devices/equipment.
Construction	Construction for existing or new facility.
Food	Food or beverages.
Furniture	<i>Cafeteria-use only furniture.</i>
Incentives	Gift certificates, food or alcoholic beverages, or awards (trophies, certificates, plaques, etc.).
Lobbying	Lobbying or related expenses
Professional Fees	Accounting, auditing, and legal fees <u>not</u> related to organizational start-up and planning.
Recruitment	Placement fees (employment advertising okay).
Recurring	Rent/leases <u>on</u> or <u>after</u> first day of school.
Recurring	Operating expenses and utilities, equipment leases, telephone or cell phone/PDA or walkie-talkie contracts
Recurring	<u>Monthly</u> Insurance and payroll services, management company fees, service contracts, trash disposal, gas/electric/phone/water utilities
Renovations	Structural (roofing, wall repair, building of new rooms), room additions/renovations, security (fences, security alarms, cameras), painting, carpeting, landscaping
Salaries	No salaries or related fringe benefits after school opens.
Signage/Flags	Signs on school property including marquis, directional/safety signage, message boards, flags, or flag poles.
Student	Membership fees, subscriptions, conferences (including instructional)
Technology	No electrical installation or modification to room dividers or existing walls except to install computer network cabling.
Travel	No food or gasoline.

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