



Great Schools Colorado (GSC) Charter Schools Program (CSP) – Allowable Costs Guide

This guide is intended to assist Colorado charter schools in the budget development of CSP funds for planning, implementation, and revisions under the GSC project. **Planning (Year 0) activities** may include refinement of the desired educational outcomes and the methods for measuring progress toward achieving those results as well as professional development of teachers and other staff who will work in the charter school.

Initial Implementation (Years 1-3) activities may include: (a) marketing to the community about the school; (b) acquiring necessary equipment and educational materials and supplies; (c) acquiring or developing curriculum materials; and/or (d) other initial operational costs that cannot be met from State or local sources.

Authorizers and schools are required to ensure compliance with [2 CFR Part 200](#), known as the Uniform Grant Guidance (UGG). This **Allowable Cost Guide** is not intended to replace the information contained in the above aforementioned document.

HOW TO USE THIS GUIDE:

- This guide will outline and define the allowability of expenditures over the life of the GSC project. It organizes costs by program (Instructional and Support Services) expenditure categories.
- Some costs are **never** allowable within the GSC project. **A list of unallowable costs is outlined on pages 16-17 of this guide.**
- The Allowable Cost Guide is only a list of commonly used program and object codes to guide charter schools in their budget development. Check with the **Colorado Department of Education (CDE)** [Chart of Accounts](#) for accurate use of program/object codes.
- **Please do not copy and paste descriptions!** This guide is meant to help GSC applicants and subgrant 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.
 - **WHO** – This is to identify who will be receiving/utilizing the goods/services being purchased – example: Grades 1, 2, 3 with a projected enrollment of XXX.
 - **WHAT** – Provide description of what is being purchased (goods/services) – Curriculum for ELA/Math/Reading – along with additional information to support the purchase. If contracted services, provide a projected hourly rate and the number of hours being charged to grant.

- **WHEN** – If the budget covers multiple years, include the year in the grant that the service or goods are being purchased. Providing a month and year for any travel being requested helps ensure costs are under the correct performance period.
- **WHERE** – Provide description of location of good and/or location of travel being requested.
- **WHY** – How is the service or good being purchased aligned to the GSC grant project goals as set forth in the original application.
- **HOW MUCH** – Projected cost of items broken down into cost per unit/person.
- The primary source for the development of this guide was taken from the Florida Department of Education. Modifications were made by the Colorado Department of Education and published in 2024 to reflect financial reporting requirements in accordance with Colorado state statutes and regulations. THE LEAGUE has chosen to adopt this guide for use in its 2024-2029 CSP grant, or until updated.
- Finally, if a proposed budget item or service is not listed in this document, contact the GSC project grant team by sending an email to: greatschools@coloradoleague.org. The team can help determine if the cost is allowable within the program and will help with assignment program/object codes.

IMPORTANT TO NOTE:

- CSP funds must be used for costs that are necessary, reasonable, and allocable to startup or expansion and are not ongoing operational expenses beyond the scope of the approved subgrant. The grant is intended to provide one-time investments that build capacity, systems, and infrastructure that schools would not otherwise be able to access.
- GSC subgrant recipient schools may expend CSP funds only on goods and services used exclusively by the charter school and aligned to the grade levels and student population growth as outlined in the approved GSC application.
- All proposed budget line items must be reasonable, necessary, allowable, and allocable.
- Budget requests **must align** with federal and state laws and corresponding guidance/rules.
- All budget requests **must align** and be supported by the application and the grant project goals submitted.
- GSC subgrant recipient schools may be required to provide additional documentation and/or justification to THE LEAGUE at any time.
- GSC subgrant recipient schools are to maintain an asset inventory of all equipment and non-consumable goods purchased with CSP funds in accordance with [2 CFR 200.313](#).
- **All costs submitted to the authorizing fiscal agent (school district/Charter School Institute) for GSC project reimbursement must be listed in the final/most recent approved budget.**

~ GSC ALLOWABLE SNAPSHOT GUIDE ~

STARTUP AND INITIAL IMPLEMENTATION COSTS

The following costs are typically allowable when tied to startup or initial implementation and aligned to the approved grant. Specific limitations on timing, frequency, or use are outlined within each category.

SUPPORT SERVICES

CODE	OBJECT DESCRIPTION	PURPOSE/DESCRIPTION	⇒ ACCEPTABLE JUSTIFICATION EXAMPLES ◆ NOTES	ALLOWABLE FUNDING YEARS
0100	Salaries	Salaries which are designed to develop school leadership, aid in developing curriculum, and prepare classrooms for students' first day. Limited funding may be used for essential staff salaries during the planning year. In implementation years, salary costs may be allowable when directly tied to grant administration or expansion and are not supporting ongoing operations. EXAMPLES: Principal to work with Board and legal counsel to establish lease and employee contracts, staff to aid in developing curriculum and opportunities for teachers to attend professional development prior to school opening.	⇒ Scope of services/deliverables and/or expectation of outcomes. ◆ Provide projected # of hours and hourly/monthly rate if applicable. ◆ Time and Effort requirements must be met by all staff paid in full or part with these federal funds. ◆ Salaries are allowed to support the opening of the school. All costs must be reasonable, necessary and be supported within the application. ⇒ In any implementation year, up to 0.25 FTE (25%) of a salary may be allocated to grant administration, including planning for future expansion. ⇒ Stipends (e.g., 1099) for work above and beyond existing contracts may be allowable. ⇒ Additional salary support may be allowable where positions are directly tied to expansion and not yet sustainable, particularly when significant student population growth is occurring. Not Allowable: ◆ Salaries for staff performing ongoing operational duties ◆ Backfilling or supplanting existing roles ◆ Positions fully in place prior to expansion and not tied to new growth	Planning Year 0 – YES Implementation Year 1 – YES (limited; see guidance) Implementation Year 2 – YES (limited; see guidance) <i>Approval for salaries in implementation must meet the criteria outlined here and be supported with documentation of allocability and time and effort.</i>

0200	Employee Benefits	Benefits which are the responding benefits tied to the salaries for the essential staff during the school's planning year. EXAMPLES: <i>The FICA associated with the salary of the business manager and executive director.</i>	⇒ Scope of services/deliverables and/or expectation of outcomes. ◆ Provide projected # of hours and hourly/monthly rate if applicable ◆ Time and Effort requirements must be met by all staff paid in full or part with these federal funds. ◆ Salaries are allowed to support the opening of the school. All costs must be reasonable, necessary and be supported within the application. ⇒ Benefits must be tied to approved and allocable salary costs ⇒ Must be prorated based on the portion of salary charged to the grant	Planning Year 0 – YES Implementation Year 1 – YES (aligned to allowable salaries) Implementation Year 2 – YES (aligned to allowable salaries) <i>Approval for benefits follows the same criteria as salaries. Approval for benefits outside of planning will be considered on a case-by-case basis and must meet the implementation criteria outlined above.</i>
0300	Professional and Technical Services	Professional Services and Consulting of first year Single Audit.	◆ Cost allowable one-time ONLY during Implementation Year 1. ◆ Expense occurs at the end of the first school year and may be carried over to Implementation Year 2.	Planning Year 0 – NO Implementation Year 1 – YES Implementation Year 2 – YES

SUPPORT SERVICES

CODE	OBJECT DESCRIPTION	PURPOSE/DESCRIPTION	⇒ ACCEPTABLE JUSTIFICATION EXAMPLES ◆ NOTES	ALLOWABLE FUNDING YEARS
0300	Professional and Technical Services	Costs for services related to start-up expenses and organization development. EXAMPLES: <i>Legal costs limited to <u>direct legal services</u> for employee agreements, bylaws, and policies.</i> <i>Consulting fees <u>to develop</u> organization policies, business plan, internal controls, accounting systems, and financial process/reporting systems.</i>	⇒ Scope of services/deliverables and/or expectation of outcomes. ◆ Additional legal costs must be reviewed by THE LEAGUE to ensure allowability. ◆ Cost allowable one-time ONLY during Planning <u>OR</u> Implementation Year 1 (<i>not allowable in both phases</i>). → Recommended in the Planning year.	Planning Year 0 – YES Implementation Year 1 – YES Implementation Year 2 – NO

0430	Repairs and Maintenance Service	Minor facilities repairs and necessary renovations to support the safe and functional operation of the school. EXAMPLES: <i>Repairing a leak in the roof, replacing a broken window, and repairing a furnace or an air conditioning unit.</i> Notes: Alterations and repair projects (including painting and decorating) totaling \$2,000 or more would potentially require additional oversight by the school to comply with Davis-Bacon Act requirements. Additional Considerations: All facilities-related work must adhere to applicable local, state, and federal requirements, regardless of scope.	⇒ Scope of services/deliverables and/or expectation of outcomes. ⇒ Completed GSC Appendix E and included within the grant budget narrative. ◆ Renovation and repairs cannot materially increase the permanent value of the property nor appreciably prolong its intended life. ◆ Total expenses on facilities should remain reasonable and proportionate to the overall grant and aligned to project scope ◆ Costs must be tied to specific, one-time repair or renovation needs; the same repair may not be reimbursed more than once, though different needs may arise over the grant period as the school expands	Planning Year 0 – YES Implementation Year 1 – YES Implementation Year 2 – YES
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SUPPORT SERVICES

CODE	OBJECT DESCRIPTION	PURPOSE/DESCRIPTION	⇒ ACCEPTABLE JUSTIFICATION EXAMPLES ◆ NOTES	ALLOWABLE FUNDING YEARS
0500	Other Purchased Services – Rental	Facility Rent, Mortgage, or lease payment for school facilities. Moving costs	⇒ School lease must include effective dates, rent, and facility address. ◆ Cost allowable ONLY during Planning <u>prior</u> to school opening date. ◆ Copy of lease agreement, documentation that expense cannot be covered by local or state funding sources.	Planning Year 0 – YES Implementation Year 1 – YES (limited; see guidance) Implementation Year 2 – YES (limited; see guidance) <i>Facilities costs in implementation years must be directly tied to expansion, enrollment growth, or newly identified facility needs and may not support ongoing operational or maintenance costs.</i>

0730	Capitalized Equipment – Transportation	Start-up costs for student transportation. Purchase of a bus for the main purpose of transporting students from home to school and school to home. * Please see: CDE Steps for GSC Bus Purchases * For additional guidance, see: GSC Bus Purchase Guidance	⇒ Completed GSC Appendix F and included within the grant budget narrative. ⇒ School bus must meet Colorado school bus specifications. ◆ Product specifications are required for approval and must be submitted to CDE. ◆ Transportation costs must be reasonable, necessary, and aligned to the approved transportation plan and student population needs ◆ Bus purchases must be justified based on current and near-term need and aligned to the school's approved growth plan; advance purchasing for future, unserved capacity is not allowable ◆ There is no fixed percentage cap for transportation costs under current GSC guidance; all costs are evaluated based on reasonableness, necessity, and alignment to the approved project ◆ Costs are limited to the purchase of the bus itself; ongoing operational costs (e.g., drivers, fuel, maintenance) are not allowable	Planning Year 0 – YES Implementation Year 1 – YES Implementation Year 2 – YES
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~ GSC ALLOWABLE SNAPSHOT GUIDE ~

IMPLEMENTATION ALLOWABLE COSTS

INSTRUCTIONAL SERVICES

CODE	OBJECT DESCRIPTION	PURPOSE/DESCRIPTION	⇒ ACCEPTABLE JUSTIFICATION EXAMPLES ◆ NOTES	ALLOWABLE FUNDING YEARS
0500	Purchased Services – Computer Software	Instructional/software/programs (purchased and/or rental) delivered online or via tangible device (software disc). EXAMPLES: <i>Supplemental literacy programs, virtual instruction systems, tutoring programs.</i>	⇒ For all 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, use support services. ◆ Renewals are not allowable.	Planning Year 0 – Yes Implementation Year 1 – Yes Implementation Year 2 – Yes
0600	Supplies – Textbooks/ Curriculum	Textbook costs: Can include textbook binding or repair. If applicable, the proposed cost must include freight charges. EXAMPLES: <i>Textbooks, workbooks, supplemental instructional aids, curriculum packages/programs.</i>	⇒ Include the grade level and number of students being served. ◆ For packages (bundles, kits, etc.) attach <i>example</i> product specifications which must document quantities of items included. ◆ For books to be housed in a central library or media center, use support services. ◆ May include electronic media (e-books). If electronic media takes the form of annual subscription/renewable license, renewals are not allowable. ◆ Electronic media with annual subscriptions may also fall under code 0500 – Purchased Service.	Planning Year 0 – Yes Implementation Year 1 – Yes Implementation Year 2 – Yes

INSTRUCTIONAL SERVICES				
CODE	OBJECT DESCRIPTION	PURPOSE/DESCRIPTION	⇒ ACCEPTABLE JUSTIFICATION EXAMPLES ◆ NOTES	ALLOWABLE FUNDING YEARS
0600	Supplies – Consumable Items	Classroom-level Consumable Supplies: expendable items which are consumed as they are used. May include items with a reasonable life expectancy of less than a year. Proposed cost must include shipping charges. EXAMPLES: <i>Workbooks, testing materials/instruments, non-scientific/basic calculators, classroom-use periodicals.</i>	⇒ Items of an expendable nature that are consumed, worn out or deteriorated in use. ⇒ Can be grouped into a single line item, a sample list in the description. ⇒ ◆ Supplies or materials beyond reasonable start-up costs may be considered recurring expenses and may be unallowable.	Planning Year 0 – Yes Implementation Year 1 – NO Implementation Year 2 – NO
0730	Capitalized Equipment – Furniture/Fixture	Classroom Equipment / non-computer hardware for instructional use. Items that exceed \$10,000 for all awards issued after 10/1/2024 inclusive of shipping, professional service and first round of supplies. May also include durable instructional equipment for elective classes. EXAMPLES: <i>Projectors, printers, musical instruments, interactive boards, PA system, simulators.</i>	⇒ Description should include product specification of the specific equipment. ◆ Elective Classes: provide Course listing which demonstrates specific class is part of daily curriculum. ⇒ Must clearly tie to the school's educational model and instructional program	Planning Year 0 – Yes Implementation Year 1 – Yes Implementation Year 2 – Yes
0735	Non-capitalized Equipment – Classroom Furniture	Classroom furniture, fixtures, and equipment used for hand-on-hand contact with students. Durable goods with a reasonable life expectancy of over a year. Proposed cost must include shipping charges. EXAMPLES: <i>Desks, chairs, tables, bookshelves, dry-erase whiteboards, bulletin boards.</i>	⇒ For high-priced or unusual furnishings attach product specifications for <i>example</i> items. ◆ For front office/admin furniture, use support services. ◆ For school library, media center, and computer lab furniture, use support services.	Planning Year 0 – Yes Implementation Year 1 – Yes Implementation Year 2 – Yes

INSTRUCTIONAL SERVICES				
CODE	OBJECT DESCRIPTION	PURPOSE/DESCRIPTION	⇒ ACCEPTABLE JUSTIFICATION EXAMPLES ◆ NOTES	ALLOWABLE FUNDING YEARS
0735	Non-capitalized Equipment – Computer Hardware	Classroom Level Technology/Electronic devices capable of reading, processing, and executing software programs. Includes peripherals and expansions less than \$10,000 for all awards issued after 10/1/2024. EXAMPLES: <i>“Highly walkable items” such as laptops, desktops, tablets, servers, wireless access points, routers, charging carts, classroom-level printers. All Chromebooks, iPads and other electronic items.</i>	⇒ High-priced or unusual hardware attach product specifications for <i>example</i> items. ⇒ Complete Appendix D: Technology Plan ◆ Costs may not include monthly service fees. ◆ Computer hardware purchases must reflect the student population served in the upcoming academic year and may not include purchases intended for future grade expansions. ◆ THE LEAGUE strongly recommends documenting and implementing some form of inventory/check out procedure for these highly walkable items.	Planning Year 0 – Yes Implementation Year 1 – Yes Implementation Year 2 – Yes
0735	Non-capitalized Equipment – Furniture/ Fixture	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. Proposed cost must include shipping charges. EXAMPLES: <i>Chairs, desks, tables, projectors, screens, document cameras, audio amplification, interactive boards.</i> <u>Elective classes:</u> <i>teaching clocks, microscopes, scientific-calculators, musical instruments, risers, physical education equipment.</i>	⇒ Include estimated cost per unit for each item. ⇒ High-priced or unusual equipment attach product specifications for items. ⇒ Elective Classes: provide Course listing which demonstrates specific class is part of daily curriculum.	Planning Year 0 – Yes Implementation Year 1 – Yes Implementation Year 2 – Yes

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IMPLEMENTATION ALLOWABLE COSTS

SUPPORT SERVICES

CODE	OBJECT DESCRIPTION	PURPOSE/DESCRIPTION	⇒ ACCEPTABLE JUSTIFICATION EXAMPLES ◆ NOTES	ALLOWABLE FUNDING YEARS
0300	Professional and Technical Services	Outreach and Recruitment efforts that include 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. EXAMPLES: <i>Design and printing of brochures and postcards, radio spots, exterior school signage, television ads, website design, newspaper ads, outreach consultant.</i> * Promotional items are not allowed (any type of giveaways or efforts for branding the school). * Materials must be fully distributed during the grant period	⇒ Additional justification may be requested. → Must know targeted area if direct-mail outreach strategy included in outreach plan. → Must provide supporting documentation & research of intended goal/outcome. ⇒ Justification required to support non-typical outreach efforts (billboards, bench ads, etc.) ⇒ Consultant (outreach professional, web designer, etc.) costs must be accompanied by documentation including scope of services/deliverables or expectation of outcomes. ◆ THE LEAGUE may require pre-product proof to verify compliance. ◆ Outreach materials must be specific to school. ◆ School signage may not comprise a capital improvement (i.e. <u>cannot be permanent</u>). <i><u>Davis-Bacon Act</u> requirements may apply to this project.</i> ◆ All outreach materials must include registration information and state that the school is a <i>tuition-free public charter school</i>.	Planning Year 0 – Yes Implementation Year 1 – Yes Implementation Year 2 – Yes

SUPPORT SERVICES				
CODE	OBJECT DESCRIPTION	PURPOSE/DESCRIPTION	⇒ ACCEPTABLE JUSTIFICATION EXAMPLES ◆ NOTES	ALLOWABLE FUNDING YEARS
0500	Purchased Services – Licenses/ Subscriptions	Licenses or subscriptions not used for direct student contact, but needed to administer academic program. EXAMPLES: <i>office suite, accounting system, school information systems</i>	⇒ For all subscription/license, product specifications which describe the scope of the services to be delivered by the program. ◆ Must include duration of subscription/license ◆ Installation or upgrade of computer network cabling is allowable when necessary to support the school's instructional technology needs (e.g., 1:1 device implementation), provided costs are reasonable in scope and do not constitute major structural or capital improvements. ◆ Renewals are not allowable.	Planning Year 0 – Yes Implementation Year 1 – Yes Implementation Year 2 – Yes
0500	Purchased Services – Technology Installation	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>	⇒ Scope of services/deliverables, including cost breakdown. ◆ Alterations and repair projects (including painting and decorating) totaling \$2,000 or more could potentially require additional oversight by the school to comply with Davis-Bacon Act requirements.	Planning Year 0 – Yes Implementation Year 1 – Yes Implementation Year 2 – Yes
0580	Travel, Registration, and Entrance	Travel, Lodging, and Registration costs for school staff and/or board to attend conferences and training. EXAMPLES: <i>Training and professional development, site visits to other charter schools.</i> * The school must have a documented travel policy as outlined in 2.CFR 200.475.	⇒ For travel- Agenda or syllabus. ⇒ 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 or extraordinary costs. ◆ Schools must use the most economical travel arrangements. ◆ Travel must be for a new training and/or for new staff/board members from year to year	Planning Year 0 – Yes Implementation Year 1 – Yes Implementation Year 2 – Yes

SUPPORT SERVICES				
CODE	OBJECT DESCRIPTION	PURPOSE/DESCRIPTION	⇒ ACCEPTABLE JUSTIFICATION EXAMPLES ◆ NOTES	ALLOWABLE FUNDING YEARS
0600	Supplies – Computer Software	Administrative software/ programs (purchased and/or rental) delivered online or via tangible device (software disc). EXAMPLES: <i>Inventory software, visitor registration software, CD's, flash or jump drives, parallel cables, and mouse.</i>	⇒ Must include examples of product specifications and an estimated cost of student/staff amount.	Planning Year 0 – Yes Implementation Year 1 – Yes Implementation Year 2 – Yes
0600	Supplies – Consumable Items	Consumable Supplies are expendable items which are consumed as they are used and not used for direct student contact. May include items with a reasonable life expectancy of less than a year . Proposed cost must include shipping charges. EXAMPLES: <i>Paper, office supplies, toner, first aid kit, and batteries</i>	⇒ Items of an expendable nature that are consumed, worn out or deteriorated in use. ⇒ Can be grouped into a single line item with an attached sample list in the description. ◆ Supplies or materials beyond reasonable start-up costs may be considered recurring expenses and may be unallowable .	Planning Year 0 – Yes Implementation Year 1 – NO Implementation Year 2 – NO
0600	Supplies – Library Books	Classroom Library & Reference Books —for use in individual classrooms. May be used as non-circulating reference or for student and teacher check-out. EXAMPLES: <i>Encyclopedia sets, fiction and non-fiction books, novels, book series, book/box sets.</i>	⇒ Include the grade level and number of students being served. ◆ May include electronic media (e-books). If electronic media takes the form of annual subscription/ renewable license, renewals are not allowable . ◆ For books to be housed in a central library or media center, see <u>Instructional Support</u> . ◆ Cost of freight for classroom library books must be included.	Planning Year 0 – Yes Implementation Year 1 – Yes Implementation Year 2 – Yes

SUPPORT SERVICES				
CODE	OBJECT DESCRIPTION	PURPOSE/DESCRIPTION	⇒ ACCEPTABLE JUSTIFICATION EXAMPLES ◆ NOTES	ALLOWABLE FUNDING YEARS
0600	Supplies – Outreach/Recruitment	Postage for promotional mailing at non-profit rate to promote new school. Mailers, paper, posters to distribute at enrollment fairs. * Must be fully expended during the grant period	⇒ Must provide an outreach plan. * See above <i>Outreach and Recruitment</i> acceptable justification and notes.	Planning Year 0 – Yes Implementation Year 1 – Yes Implementation Year 2 – Yes
0730	Capitalized Equipment – Furniture	Administrative front office furniture. Furniture for a school library, media center, computer lab and/or other multi-purpose rooms. Items that exceed \$10,000 for all awards issued after 10/1/2024 inclusive of shipping, professional service and first round of supplies. EXAMPLES: <i>Desks, chairs, tables, fire-proof filing cabinets. Book displays, podiums, circulation desk, display case.</i>	⇒ High-priced or unusual furnishings attach the product specifications for <i>example</i> item. ⇒ Justification may be required to clarify budget need.	Planning Year 0 – Yes Implementation Year 1 – Yes Implementation Year 2 – Yes
0730	Capitalized Equipment – Playground Structures	Playground structures and equipment, or non-permanent equipment/fixtures or structures. The total price of the structure is above \$10,000 for new awards after 10/1/2024, inclusive of shipping. EXAMPLES: <i>Play-scapes or play systems</i> * Davis-Bacon Act requirements may apply to this project.	⇒ Must include product specifications and/or itemized quote for <i>example</i>. ⇒ Equipment must be a part of daily student curriculum. Provide justification to support. ◆ Capitalized improvements are not allowable. ◆ Cannot be permanently affixed to school property (building/facilities). ◆ Costs associated with ground cover; enclosures (fencing, landscape border) are not allowable. ◆ Costs associated with construction activities (engaging an architect, engineer, landscape architect) are not allowable.	Planning Year 0 – Yes Implementation Year 1 – Yes Implementation Year 2 – Yes

SUPPORT SERVICES				
CODE	OBJECT DESCRIPTION	PURPOSE/DESCRIPTION	⇒ ACCEPTABLE JUSTIFICATION EXAMPLES ◆ NOTES	ALLOWABLE FUNDING YEARS
0735	Non-capitalized Equipment – Computer Hardware	Classroom Level Technology/Electronic devices capable of reading, processing, and executing software programs. Includes peripherals and expansions less than \$10,000 for all awards issued after 10/1/2024. Technology for a school library, media center, computer lab, and/or other multi-purpose rooms. Durable goods with a reasonable life expectancy of over a year. EXAMPLES: <i>“Highly walkable items” such as: Laptops, desktops, monitors, tablets, servers, wireless access points, routers, charging carts, classroom-level printers. All Chromebooks, iPads and other electronic items.</i>	⇒ High-priced or unusual hardware: attach product specifications for example items. ⇒ Technology purchases must align to the approved instructional model and documented technology needs ◆ Costs may not include monthly service fees. ◆ THE LEAGUE strongly recommends documenting and implementing some form of inventory/check out procedure for these highly walkable items.	Planning Year 0 – Yes Implementation Year 1 – Yes Implementation Year 2 – Yes
0735	Non-capitalized Equipment – Computer Hardware	Administrative Technology including electronic devices capable of reading, processing, and executing software programs. Includes peripherals and expansions. EXAMPLES: <i>Frontdesk desktop, central printer, central copier, visitor registration hardware, inventory hardware, principal computer, and printer.</i>	⇒ High-priced or unusual hardware: attach product specifications for items. ⇒ Justification may be required to clarify budget needs. ◆ Costs may not include monthly service fees. ◆ For classroom hardware, use support services	Planning Year 0 – Yes Implementation Year 1 – Yes Implementation Year 2 – Yes

0735	Non-capitalized Equipment – Furniture	Administrative front office furniture. Furniture for a school library, media center, computer lab and/or other multi-purpose rooms. EXAMPLES: <i>Desks, chairs, tables, fire-proof filing cabinets. Bookshelves, book return, circulation desk, dictionary stands, book displays, podiums.</i>	⇒ High-priced or unusual furnishings: attach the product specifications for <i>example</i> item. ⇒ Justification may be required to clarify budget need.	Planning Year 0 – Yes Implementation Year 1 – Yes Implementation Year 2 – Yes
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SUPPORT SERVICES				
CODE	OBJECT DESCRIPTION	PURPOSE/DESCRIPTION	⇒ ACCEPTABLE JUSTIFICATION EXAMPLES ◆ NOTES	ALLOWABLE FUNDING YEARS
0735	Non-capitalized Equipment – Playground Structures	Playground structures and equipment, or non-permanent equipment/fixtures or structures. For structures with a total price of less than \$10,000 for all awards issued after 10/1/2024. EXAMPLES: <i>Tetherball sets, swing sets, portable basketball hoops, music bleachers.</i> * Davis-Bacon Act requirements may apply to this project.	⇒ Must include product specifications and/or itemized quote for <i>example</i>. ⇒ Equipment must be a part of daily student curriculum. Provide justification to support. ◆ Capitalized improvements are not allowable. ◆ Cannot be permanently affixed to school property (building/facilities). ◆ Costs associated with ground cover; enclosures (fencing, landscape border) are not allowable. ◆ Costs associated with construction activities (engaging an architect, engineer, landscape architect) are not allowable.	Planning Year 0 – Yes Implementation Year 1 – Yes Implementation Year 2 – Yes

- 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 THE GSC GRANT AND OTHER CONDITIONS IMPACTING ALLOWABILITY
Activities	• Field trips • Extracurricular activities, programs, etc. • Athletic (team/afterschool) equipment
Apparel	• Student uniforms • Athletic & extracurricular uniforms and costumes • Staff uniforms
Capital Improvements and Facility Acquisition	• Purchase of land or buildings • Addition of permanent structural improvement or restoration of some aspect of a property that will either enhance the property's overall value or increase its useful life • Construction of new facility • Construction on existing facility • Building renovations, refurbishments, and restoration (unless these are required to comply with applicable local, state, and federal statutes and regulations) • Activities for which an architect and/or engineer must be utilized
Food	• Any type of food • Any type of beverage • Equipment and supplies used exclusively for the service of food/beverages
Fundraising	• Expenses associated with fundraising activities
Incentives	• Gift certificates • Food and beverage • Awards and gifts
Lobbying	• Lobbying or related expenses

GENERAL CATEGORY	UNALLOWABLE COSTS WITHIN THE GSC GRANT AND OTHER CONDITIONS IMPACTING ALLOWABILITY
Promotional items	Promotional materials (often imprinted), such as pencils, pens, balloons, and notepads (This includes any items used for outreach and recruitment)
Professional Fees	Accounting, auditing, and legal fees not related to organizational start-up and planning
Recruitment	Placement fees (employment advertising okay)
Recurring Expenses	- Rent/leases on or after the first day of school are not allowable unless approved under the CSP facilities flexibility policy. Limited exceptions may be considered for temporary or growth-related facility needs, subject to documented justification, time limitations, and prior approval - 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	- Structural improvements are not allowable; however, minor repairs (e.g., roof or wall repair) may be allowable when they do not materially increase the value or extend the life of the property. Electrical wiring may be allowable if required for code compliance and limited in scope. - Room additions - Fixed partitions - Landscaping
Student	- Student membership fees - Student conferences
Supplies	- Cleaning supplies (consumables) are allowable when tied to initial facility setup or readiness; ongoing operational cleaning supplies are not allowable - Ongoing cafeteria/food service supplies and consumables
Technology	No electrical installation or modification to room dividers or existing walls, floors, ceilings, or structural elements.