



**Alabama Public Charter School Commission (APCSC)
Charter Schools Program (CSP)
Subgrantee Allowable Cost Guide**

In the scope of this grant award, the Alabama Public Charter School Commission (APCSC) awards Charter Schools Program (CSP) subgrants to charter schools and/or charter school developers in Alabama to carry out one or more of the following activities:

Open and prepare for the operation of new charter schools

Replicate and open high-quality charter schools

Expand high-quality charter schools

Purpose of the Allowable Cost Guide

This document provides guidance and clarification for allowable expenditures for reimbursement under the Charter Schools Program (CSP). CSP funding provides financial assistance for the planning, program design, and initial implementation, replication, and expansion of charter schools. Grant funds are intended to supplement state or local funds.

This guide is **not** comprehensive but is intended to support CSP applicants and subgrantees in planning and preparing budgets that align with CSP program goals. All costs are determined under [2 CFR Part 200 \(Uniform Guidance\), Subpart E](#), and [ESEA Section 4303](#).

Expansion Grants – Clarification

For expansion grants, allowable costs must be directly tied to increasing enrollment, adding grade levels, or replicating an approved instructional model. Expansion funds must support new seats, new staffing, or additional capacity and may not be used to sustain or backfill existing operations. Costs must be reasonable, necessary, allocable, and incurred during the approved grant period.

Types of Allowable Costs

Allowable costs are organized into three categories:

1. Direct Instruction (Classroom Level)

- 2. Instructional Support (School Level)
- 3. Overall School Operations

Costs must be **one-time** in nature, related to an approved grant objective, and may not include ongoing operational expenses beyond the startup or approved expansion period.

Table 1: Allowable Costs – Direct Instruction (Classroom Level)

Cost Category	Purpose / Description	Key Notes / Restrictions	Allowable Phase
Furniture, Fixtures, and Classroom Equipment	Non-computer instructional equipment and classroom furniture.	Must align to the academic model. During implementation or expansion, purchases must support new seats only.	Planning / Implementation
Computer Hardware – Classroom Level	Technology devices supporting classroom instruction.	No ongoing service fees or renewals. <u>Quantities must align to enrollment.</u> Replacement devices are not allowable.	Planning / Implementation
Computer Software – Classroom Level	Instructional software and digital learning programs.	Licenses/subscriptions allowable for first contract year only.	Planning / Implementation
Curriculum and Textbooks	Printed or digital instructional materials.	Must align to academic model. Renewals not allowable.	Planning / Implementation
Classroom Library Books	Books for classroom use.	May include one-time purchase of reusable eBooks. Evidence of instructional integration may be required.	Planning / Implementation

Table 2: Allowable Costs – Instructional Support (School Level)

Cost Category	Purpose / Description	Key Notes / Restrictions	Allowable Phase
Materials and Supplies	Student materials and instructional supplies.	Startup quantities only. Recurring supplies not allowable.	Planning / Implementation
Professional Development & Training	Training for instructional staff.	Must align to school model. Travel must follow policy.	Planning / Implementation

Instructional Consulting Services	Curriculum and instructional design support.	One-time services only. Must have scope of work.	Planning / Implementation
Library / Media Center Equipment	Centralized instructional equipment and furniture.	Must support instructional strategies and student access.	Planning / Implementation
Salaries – Additional Support Roles	Short-term staffing supporting startup or expansion.	May not supplant existing positions. Time & effort required.	Planning

Table 3: Allowable Costs – Overall School Operations

Cost Category	Purpose / Description	Key Notes / Restrictions	Allowable Phase
Administrative Furniture & Equipment	Office furniture and administrative technology.	Quantities must be reasonable and tied to startup or expansion.	Planning / Implementation
Outreach and Recruitment	Student and staff recruitment activities.	Informational only. No promotional items or swag.	Planning / Implementation
Professional Services – Organizational Development	Legal, accounting, and startup consulting.	One-time only. Must support startup or expansion.	Planning or Implementation (one phase only)
Facility Costs – Pre-Opening	Lease or mortgage expenses prior to opening.	Limited to pre-opening period only.	Planning
Transportation – Startup	One-time startup transportation costs.	Must be tied to new seats or expansion.	Planning / Implementation

Unallowable Costs:

- Fundraising activities
- Lobbying or political advocacy
- Promotional items or swag
- Capital construction or permanent improvements
- Ongoing operational or recurring costs beyond the grant period