Charter School Programs (CSP) Grant
Recipient Guide

Tennessee Department of Education | Updated April 2025

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Introduction

Under the 2022 Charter Schools Program (CSP) State Entities Competition, the United States Department of Education (USED) awarded grants to six states. Authorized under the Every Student Succeeds Act (ESSA) (20 U.S.C. 7221-7221j), the CSP State Entities Program is a competitive grant program that enables State entities to award subgrants to eligible applicants in their State. The purposes of the CSP program are to expand opportunities for all students, particularly traditionally underserved students, to attend charter schools and meet challenging State academic standards; provide financial assistance for the planning, program design, and initial implementation of public charter schools; increase the number of high-quality charter schools available to students across the United States; evaluate the impact of charter schools on student achievement, families, and communities; share best practices between charter schools and other public schools; encourage States to provide facilities support to charter schools; and support efforts to strengthen the charter school authorizing process.

On September 30, 2022, the Tennessee Department of Education (TDOE) was awarded a competitive five-year CSP grant in the amount of $24,668,630.00 (Award No. S282A220010) to administer grants that will pursue the following three overarching objectives:

Increase the number of high-quality charter schools through new start-up, and replication of successful models.	**Decrease the number of academically poor-performing charter schools by strengthening charter school accountability and oversight of authorizers.**	**Support improvement in all schools with emphasis collaboration and sharing best practices.**

Available Grants

Both planning and implementation and replication grants are available under the CSP grant. Each grant type supports objective #1 by expanding the number of high-quality charter schools available to students in the state of Tennessee. TDOE will award a total of 30 grants in two categories over the CSP grant period:

- **Planning and Implementation Grants** will focus on providing funds to newly authorized Tennessee charter school operators to design, plan, and implement their schools.
- **Replication Grants** will focus on providing funds to existing Tennessee charter school operators who have schools currently operating the state of Tennessee that have demonstrated academic, financial, and operational success and have a desire to replicate their successful school model to serve a greater number of economically disadvantaged students.

General Grant Information

Inquiry	Information
Grant Name	TN Charter Schools Program Grant
Funding Source	U.S. Department of Education
Grant Project Director	Crystal McCarver, Crystal.McCarver@tn.gov
Maximum Grant Award	$750,000
Award Type	Discretionary - Competitive
Grant Types	- Planning and Implementation - Replication
Overall USED Grant Period	October 1, 2022, through September 30, 2027
Individual Subgrant Period(s)	**Post Award** to **24 months after school opening**
Planning Period	up to 18 months prior to school opening
Implementation Period	School opening* to end of year 2 of operation

TDOE Systems Overview

For budgeting, reimbursement, and monitoring, awarded schools need to be registered in the following systems:
- **Edison** (as a supplier to receive funds)
- **School Directory** (school number)
- **ePlan** (grants management system)

Edison

Edison is the State's financial management system, and recipients must be registered in this system to do business with the State. **This registration must occur before any reimbursements from the grant can be made.** To register with the State of Tennessee, please **click here** to be re-directed to the Supplier Portal.

The department does not manage supplier maintenance and cannot assist with issues related to registration in this system. For assistance registering, contact Supplier.Maintenance@tn.gov or call 615-741-9745.

School Directory

The School Directory (SDE) is a data repository for district and school identifying information for the department. Changes in district and school information stored in this data system can impact funding, accountability, designations, etc. Therefore, ensuring accuracy is vital when making updates to the School Directory. Additionally, the School Directory serves the broader community as a public database with school names, types, contact information programs, services, etc.

Registering with the school directory provides a school number, which is used to register in ePlan. The authorizer will register your school in SDE, but if an official school number is not assigned before budgeting is required, a temporary number will be assigned in ePlan. Information on registering for the school directory can be found **here**.

ePlan

ePlan (https://eplan.tn.gov/) is Tennessee's online grants management system, which is used to:
- Apply for federal funding
- Request reimbursements
- Process budget amendments
- Submit plans and reports

The CSP grant awards will be administered through ePlan. Each school will complete a funding application which outlines the budget for the grant. This budget will need to be approved by the department before schools can request reimbursement for grant funds. The approval of your initial funding application does not mean that all your subsequent costs are necessarily allowable under federal regulations or state policies.

Charter Grants Cycle

All charter school grants are administered by fiscal year (FY), which runs July 1 to June 30, and the year-end financial reporting is done in ePlan.

All grants follow the same cycle from the funding application to the final expenditure report (FER), and **this cycle repeats for each year of the grant period of performance.**

Funding Application

The grant cycle begins with the completion of the funding application. The funding application must be in "TDOE [name of grant] Director Approved" status before any reimbursements can be made or the FER completed. The Funding Application should be completed no later than November 1 of the current fiscal year.

Reimbursement Requests

Reimbursement requests can only be submitted once the funding application is in an approved status. Only one reimbursement request can be submitted at a time, but multiple items can be included in one request. It generally takes 5-7 days for a request to be approved and paid. All reimbursement requests for the current fiscal year should be submitted no later than June 30, which is the last day of the fiscal year.

Final Expenditure Report (FER)

All grants awarded in ePlan require the completion of a final expenditure report (FER) after the end of the fiscal year to account for all expenditures during the fiscal year that just ended. It also provides the mechanism for remaining funds to be directed in one of two ways---carryover for the next fiscal year (if allowed) *or* forfeiture. A FER must be completed even if all funds have been expended.

The FER cannot be started before July 1 and should be completed as soon as possible but in no case later than October 1. The FER cannot be started if there are outstanding reimbursement requests. Draft requests must be deleted before the FER will be available for completion.

Each grant received must have a FER completed. This process will need to occur for each separate grant that a school receives. For the Charter School Facilities Grants, a FER must be completed for both the per pupil allocation and the competitive allocation.

Carryover (if allowed) will be loaded into the next fiscal year only after the FER is completed and approved. The application will automatically be put into "Draft Started" status so that it can be completed.
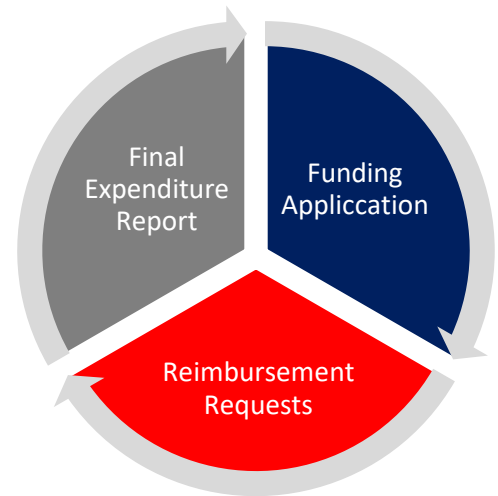
Budgets and Allowability

Budget Information

In the initial application, grant applicants were asked to budget information to ensure that planned expenditures are in line with the program. However, awarding of the grant ***does not*** mean the budget submitted in the application will be approved. Budgets must align with allowable costs. Therefore, revisions may be needed before the budget can be approved.

Allowability

All grant expenditures must be reasonable, necessary, allowable, and allocable as defined in the Office of Management and Budget's Uniform Guidance (2 C.F.R. Part 200).
- Reasonable: A cost is reasonable if it does not exceed that which would be incurred by a prudent person under the same circumstances at the time the decision was made.
- Necessary: A cost is necessary if the purchase of such is needed to meet grant goals?
- Allocable: A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received.

All costs must be justified for the specific purposes of this CSP grant, necessary to complete grant objectives, supported with justification for reimbursement, and aligned with state and federal law.
Allowable costs for the CSP grant fall under two categories**:**
1. **Planning** and design of the educational program which may include:
   - refinement of the desired educational results and the methods for measuring progress toward achieving those results; AND
   - professional development of teachers and other staff who will work in the charter school.
2. **Initial Implementation which** may include:
   - informing the community about the school;
   - acquiring necessary equipment and educational materials and supplies;
   - acquiring or developing curriculum materials; and
   - other initial operational costs that cannot be met from State or local sources.

Some costs are **never** allowable within the CSP grant. These include:
- Construction
- Personnel costs that are related to ongoing operations of the charter school (personnel expenses incurred before or after the school's opening are allowed as long as these expenses are associated with initial implementation activities); and
- Indirect Costs

More guidance on allowability for each phase and a list of unallowable costs is provided in Appendix A.

ePlan Access and Use

User Access

All users must have the correct ePlan user permission to access and complete the CSP funding application.   Users with existing ePlan access may check which personnel are assigned each user access role in ePlan from the left navigation menu, by selecting Address Book, then scrolling to the role.

New ePlan users (and existing ePlan users who need additional user access roles) must request those roles using the ***ePlan User Access Form for Charter Schools***, available in ePlan on the homepage or TDOE Resources in the folder titled User Access Forms. TDOE Resources is accessible without logging into ePlan. Email completed forms to ePlan.Help@tn.gov and allow two business days for the request to be processed. Users will receive an email reply when access has been granted.

The following roles are needed for the CSP grant. These roles must be given to at least three separate people to maintain a system of checks and balances. The LEA Authorized Representative should be the head of the school or organization.

ePlan Role	ePlan Function	School Position
LEA Charter Schools Grant Director	Enter and submit the Funding Application	Project or Grant Lead
LEA Fiscal Representative	Approve the Funding Application for fiscal	Highest Level of Finance
LEA Authorized Representative	Final approval of the Funding Application	Administrator
Reimbursement Requests *(the Fiscal Representative can also submit reimbursement requests)*		
LEA Fiscal Update	Enter and submit requests for reimbursement of funds	Bookkeeper

You will check the ones below on the user access form.

* Please include the three-digit District ID Number in front of the Charter School ID Number
Charter ID numbers can be found at https://k-12.education.tn.gov/sde/

Logging into ePlan

Once you are set up in ePlan, you will receive an email from the ePlan with instructions on how to set up a password. If you have any password or user access issues or questions, please contact ePlan

The address for the ePlan homepage is **https://eplan.tn.gov/**. From the ePlan homepage, click *ePlan Sign-In*. Enter your email address and password. Click the Submit button.

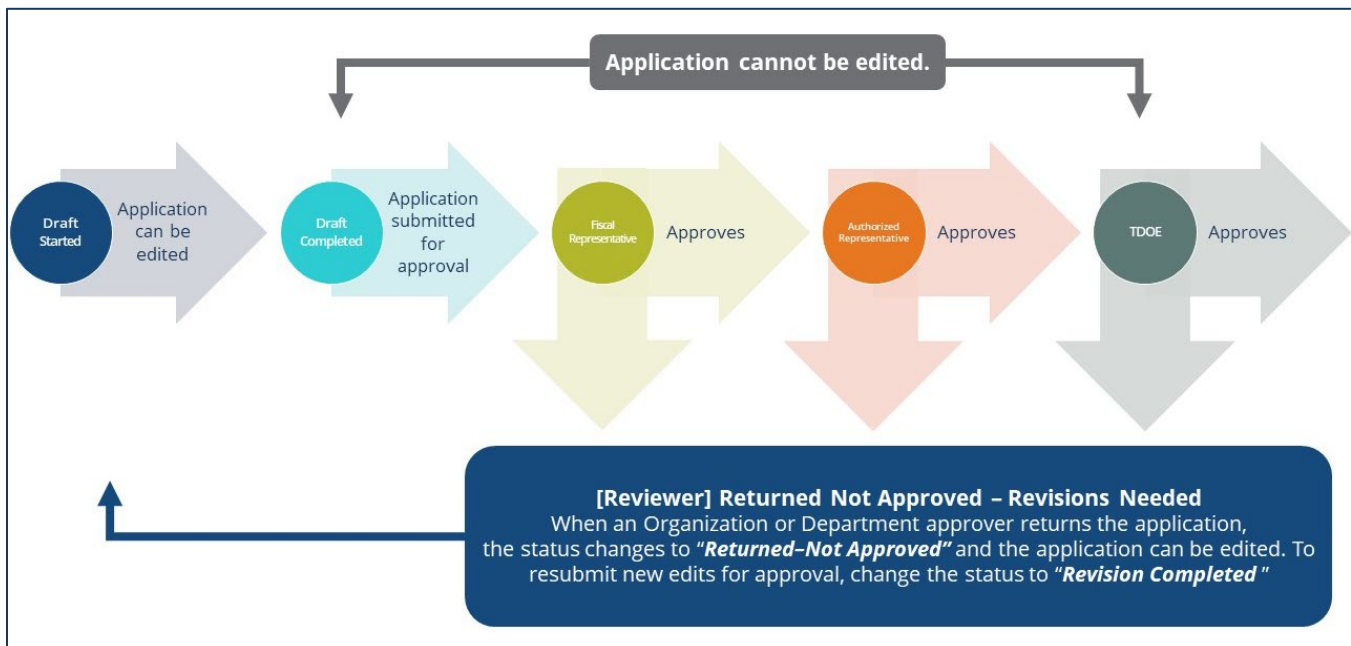More information on ePlan can be found in the ePlan User Manual.

Workflow

Below are the roles and the order of the workflow steps for the application process. Only those with the designated role can move the application to the next step in the process.

After each status change, ePlan automatically sends a notification email to all users in the LEA who have the ePlan role of the next step in the process. Reimbursements cannot be submitted until approval is received from the TDOE Program Director.

For example, after the *LEA Grant Director* clicks *Draft Completed*, ePlan automatically sends an email to all users who have the role of *LEA Fiscal Representative*. When the *LEA Fiscal Representative* approves, the *LEA Authorized Representative* receives an email and must complete the last step, *LEA Authorized Representative Approved*, for the application to be submitted to the *TDOE Program Director* for approval. The *TDOE Program Director* must approve the application for allocations to become available for reimbursement.

| ePlan Role	ePlan Function
LEA Grant Director	Click **Draft Started** (or **Revision Started** for revisions) Respond to application questions, enter budgets
LEA Grant Director	Click **Draft Completed** (or **Revision Completed** for revisions)
LEA Fiscal Representative (CFO or treasurer)	Click **LEA Fiscal Representative Approved** (or **LEA Fiscal Representative Not Approved**) (may also request funds after TDOE approves application)
LEA Authorized Representative (Director of Schools)	Click **LEA Authorized Representative Approved** (or **LEA Authorized Representative Not Approved**)
TDOE Program Director (Department project directors)	Click **TDOE Program Director Approved** (or **TDOE Program Director Returned Not Approved**)

The stage in which the application is in determines whether or not an application can be edited. The application must be in *Draft Started* or have been returned for revisions to be edited.


Application cannot be edited.

Draft Started	Application can be edited
Draft Completed	Application submitted for approval
Fiscal Representative	Approves
Authorized Representative	Approves
TDOE	Approves

[Reviewer] Returned Not Approved – Revisions Needed
When an Organization or Department approver returns the application, the status changes to "*Returned–Not Approved*" and the application can be edited. To resubmit new edits for approval, change the status to "*Revision Completed*"

Funding Application

Accessing the Application

To navigate to applications from the ePlan homepage, hover over the **Funding** tab on the left menu bar, then select **Funding Applications**. *NOTE:* For users with ePlan roles for multiple organizations, return to ePlan home to select the correct organization before proceeding to Funding Applications.
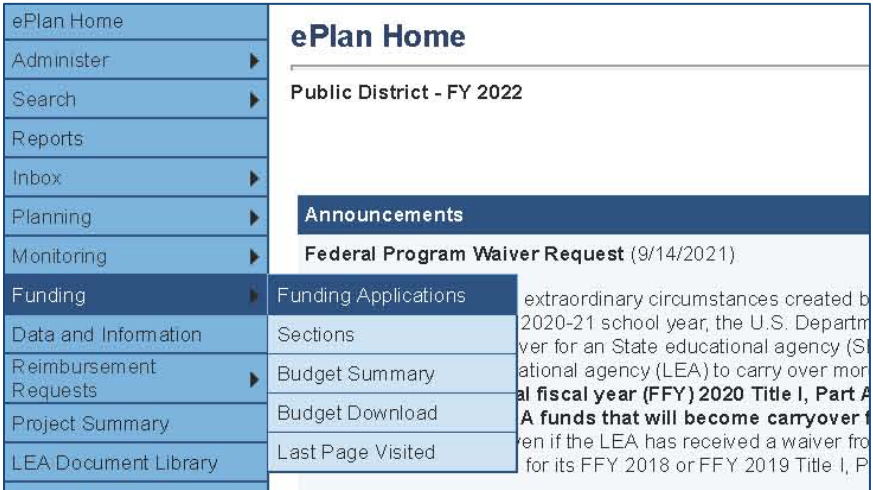
Select the desired fiscal year from the dropdown in the upper left corner of the screen. Funding applications are stored in ePlan according to the state fiscal year (i.e., 2022 indicates the 2021–22 school year).
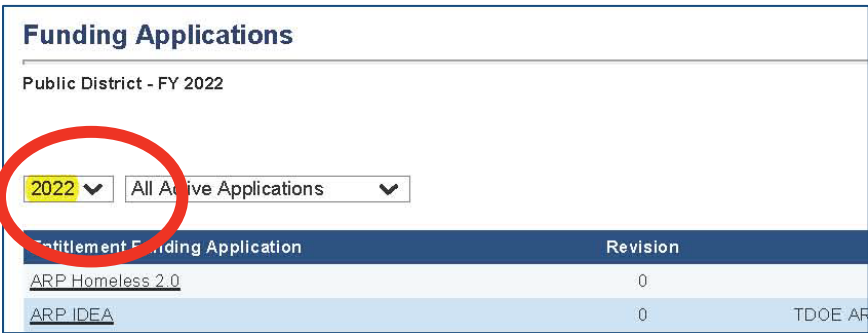
Click on **the application name (Charter Schools Grant Cohort 2024 or Cohort 2025)** to access the application. The cohort is designated by the fiscal year in which the award was made. If you were awarded from an application submitted February 2024, you are Cohort 2024, even if you were designated as provisionally awarded pending authorization. If you were awarded in December 2024 or April 2025, you are Cohort 2025.
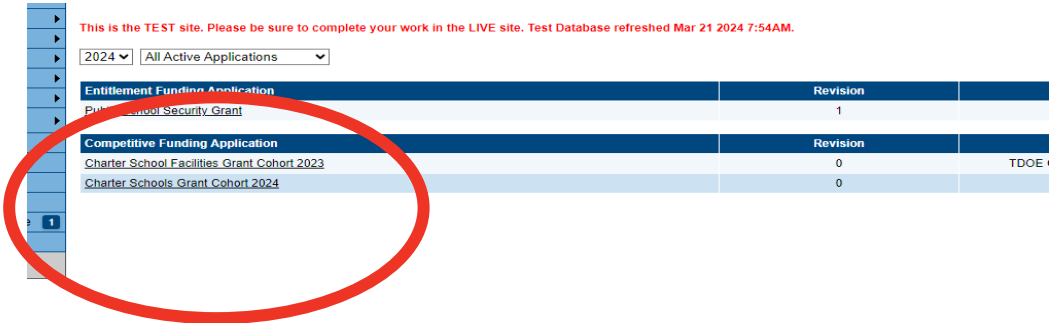
To begin the application, next to **Change Status To:** click on *Draft Started*.
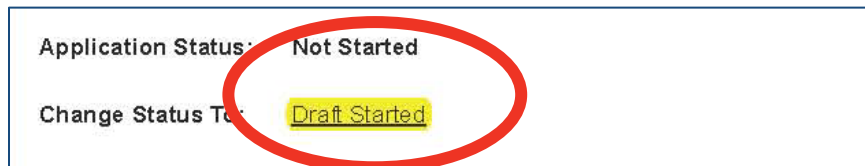
Saving Funding Application Pages

After working in a funding application, users must click the **Save and Go To** button, then ensure that the page has finished saving before closing ePlan or leaving the page.

Users can tell that the page has not saved when the browser's spinning wheel or loading icon is still occurring. The screenshot below shows an example of a page that has not finished saving. Please make sure that the browser's loading icon is no longer spinning before closing the page.
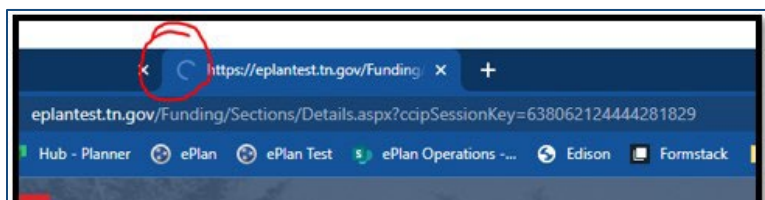
The best way to see if a change to the application was saved after leaving the page is to review the **Change Log**. The **Change Log** for the application can be accessed from the **Sections** page.
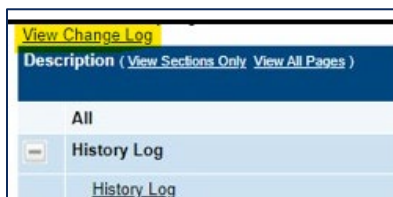
Application Sections and Pages

The **Sections** page lists all the available sections and pages within an application. The **Sections** page is helpful in navigating to the specific sections and pages which must be completed.

14
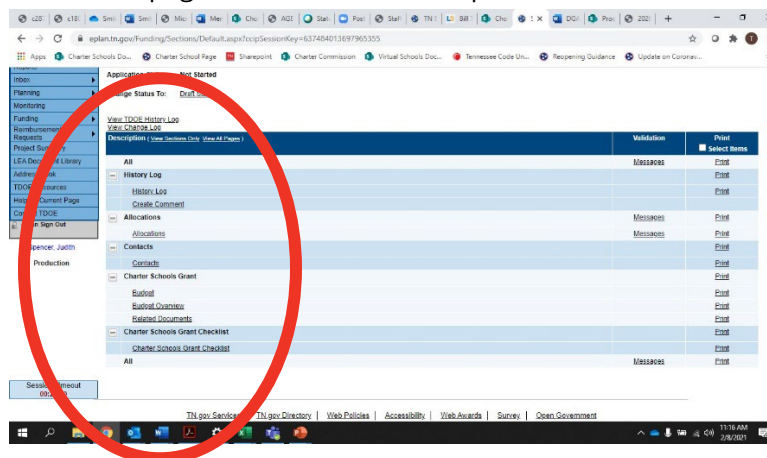
Use the _Sections_ page to access each section and page of the application. View this page in its entirety or in a condensed view where only the main section categories are visible. For easy navigation, users may return to the _Sections_ page by navigating to the **_Funding_** tab on the ePlan blue menu bar and selecting _Sections_.

Users can only see grant applications and sections where an allocation exists for the LEA. For example, if an LEA does not receive the Charter Schools Grant, the page is not visible to that LEA.

From the _Sections_ page, users can access each page of the application. Application pages include a variety of input fields.

- **Check boxes** are boxes that allow the user to indicate whether something applies to the LEA. On some pages, checkboxes mark other fields as _not-applicable_ so that users are no longer required to respond.
- **Drop-down menus** allow users to select from a preprogrammed drop-down list of answers.
- **Radio buttons** are small circular input fields that allow users to select one option out of a list of options.
- **Narrative boxes** are boxes that allow formatting, including bolding, numbering, and font manipulation. Paste information such as text, tables, pictures, and graphs into narrative boxes.
- **Text boxes** are designed for more concise responses and do not allow as much formatting flexibility.
    **Note:** _Some text boxes have character limits. It is still possible to paste text into a text box; however, the text may not hold its original formatting._
- **Tables** provide structured entry for multiple pieces of related information. They may include a combination of other input fields and may feature an **_Add Row_** function, where users can increase the size of the table to enter additional information. Where the trash can icon appears on additional rows, users can delete unneeded rows.
- **Plus and Minus symbols** allow the user to show or hide additional questions on the page.

Change Log

The **Change Log** may be accessed on the main sections page for every funding application. It lists every change or update since the previous status. This helps users identify changes that have been made to the application since they last viewed it. More information about the **Change Log** is available in the ePlan User Manual.

Sections

Public District - FY - Program - Rev 0

Application Status: Not Started

Change Status To: Draft Started

View TDOE History Log
View Change Log

Description (View Sections Only View All Pages)

History Log and Create Comment

The **History Log** contains a record of status changes and comments made on the application. ePlan users may want or need to create a comment in an ePlan funding application for one of the following reasons:

- To provide an explanation as a part of the application's history.
- To provide information that a user cannot add into the main application due to the application's current status (users can only edit applications that are in a *Draft Started* or *Revision Started* status.)

ePlan creates a running record of all comments. Any comment created and saved in an ePlan funding application will always be available as a part of the funding application's history log.

To Add a Comment in a Funding Application:

1. Navigate to the funding application's main **Sections** page.
    - To navigate to the main funding application page from other pages in the application, click **Go To** and **Sections** as shown and highlighted below.
2. Select **Create Comment** from under the *History Log* on the main section page as highlighted in the screenshot below to navigate to the *Create Comment* page.
3. On the **Create Comment** page, type your comment in the box.
4. If desired, a hyperlink can be inserted in a comment by clicking the hyperlink icon.
5. To send an email notification of this comment to recipients check the box next to **Send Email to ePlan Contacts** below the main comment box.
    - Sending an email notification is not required to create the comment.
    - If no email notification is needed, click **Save and Go To** to exit the page. The comment is now a part of the Funding Application **History Log** for everyone to view.
6. **To send an email notification:** Select the recipients to receive notification of the comment from the lists provided and then click **Add**.

Available Contact Groups

LEA Contacts by Funding Application	Available if a contact is selected on the applications contact page. Not all funding applications have contacts on the contact page.
LEA Contacts by Role	Current users with the applicable role
Other LEA Contacts	Additional contacts for an LEA
TDOE Contacts	State users that can complete various ePlan functions.
TDOE Miscellaneous Contacts	Lists every State ePlan User by name
Additional Recipients	Allows you to type in any additional email addresses manually

- It is good practice to send a copy of your comment to yourself to let you know when the message has been delivered.
7. The **Recipient Summary** shows who will receive the email.
8. Clicking **Save And Go To** will send the comment notification.
9. Comments with email notifications can be accessed from the **Inbox** on your ePlan tab in addition to the history log of the funding application.

Allocations

The Allocations page in ePlan indicates the total amount awarded by the grant program to the grantee. For competitive grants, the Allocations page will not typically be populated until grant awards are made.

Cover Page

The *Cover Page* requires entry of general organization information: the ID Number, Organization Name, Official Address, and name and email and phone contact information for organization and program points of contact. For federal funding applications, this page also requires the LEA to provide the Unique Entity Identifier (UEI) set up at SAM.gov. Once all fields are complete, hover over the **Save And Go To** button and click on **Sections** to return to the *Sections* page.

Program Assurances

Users must review all program assurances thoroughly. All items specified are requirements of the program, legislation, or regulation.

By checking the assurance check box, the user affirms that they have read and understand all requirements and that the user assures the state education agency that the user meets each of the conditions detailed in the Assurances.

The official acceptance of the award results when the recipient verifies acceptance of the assurances, uploads the signed document, and completes the funding application in ePlan. The required assurance document is available at the bottom of the Assurances page and is uploaded to the Related Documents page.

Budget

The budget page must be completed to properly allocate the grant award to allowable budget categories. The budget categories and line items available correspond to the allowable costs outlined in Appendix A. Each allowable cost indicates the budget codes to be used.

To enter each budget line item:

- For each budget line that the organization plans to use, click **Modify** located to the left of the account number to open the Budget Detail page for that line item.
- On the Budget Detail page for the line item, click **Add Budget Detail**.

- For each Budget Detail:
  - The account number auto-populates for the account that is being modified.
  - Select the appropriate line-item number from the dropdown menu. A complete list of available line items is available in Appendix A.
  - Select the appropriate budget tag (i.e., Planning, Implementation Year 1, or Implementation Year2) for the expenditure.
  - Add a narrative description for each entry.
  - Enter the quantity and cost for the budget detail. The quantity is most commonly 1.00.
  - ePlan auto-calculates the line-Item total as quantity multiplied by cost.
- Continue to add additional budget details as needed for the budget line item.
- To **edit** existing budget details, click the pencil icon. To delete an existing Budget Detail, click the trash can icon.
- Click Return to navigate back to the Budget page and repeat this process for each budget line.

Budget Guidance

1. Make sure that your budgeted expenses are allowable under CSP Planning and Implementation regulations (see Appendix A). The expense must also be assigned to the appropriate year (i.e., Planning, Implementation Year 1, or Implementation Year 2.)

2. Please double check that all budgeted expenses are associated with the correct and most specific line items.
   - For example, if there is a more specific line item possible (such as Textbooks), please include a budgeted expense for any student textbooks in that line item, rather than under a broader category like "Instructional Materials."

3. Please ensure that each budget line item only appears once and provide a detailed breakdown of the expenses associated with that line item in the "Narrative Description" box.

4. The breakout of expenses in the budget line item narrative should be very detailed.
   - Expenses are subject to external audit and monitoring. Reviewers need to be able to look at the Narrative Description and determine that:
     i. items are allowable under the federal grant requirements, and
     ii. costs associated with each item are reasonable.
   - Budgeted expenses should generally include the type of item, number purchased, and cost per unit. This goes for instructional supplies and materials, technology, classroom furniture, etc.

Here is an example of how this might look for 71100-722:

Account Number	Line Item Number	Optional Program Code	Quantity	Cost	Line Item Total
71100 - Regular Instruction Program	722 - Regular Instruction Equipment		1	$345,626.39	$345,626.39
	Narrative Description				

Revision 1 Increase original budget of $0 by $395,225.49
6 bundles of TI30XS calculators @ 413.88 each = $ 2,483.28
53 TI30XS EZ calculators @ $114.96 each = $ 6,092.88
229 desktop computers @ $869.77 each = $199,177.33
120 laptop computers @ $862.60 each = $ 103,512
5 laptop carts (holds up to 24 laptops) @ $1,024 = $5,120
12 Smartboards @ $6,570 = $78,840

Revision 2 Decrease original budget of $395,225.49 by $33,525.48

6 bundles of TI30XS calculators @ 413.88 each = $ 2,483.28

53 TI30XS EZ calculators @ $114.96 each = $ 6,092.88

229 desktop computers @ $869.77 each = $199,177.33

120 laptop computers @ $862.60 each = $ 103,512

5 laptop carts (holds up to 24 laptops) @ $1,024 = $5,120

Break out all expenses associated with the same line item in detail

5. Generally speaking, the level of detail in the screenshot is necessary for any expenses for which you will seek reimbursement within the fiscal year.
   - Since this grant runs over multiple years, you may want to set aside funds for specified activities down the road and may not have this level of detail yet. *In those cases, please be as specific as possible in outlining the anticipated purchase, estimated cost, and the month and year you anticipate using those funds*.

6. When future expenses are known in greater detail, or any time you are requesting a change in the budget, you will need to edit the Narrative Description to reflect a revision that adjusts the budget accordingly.

- When you are ready to submit a revision, leave the original Narrative Description unchanged. Insert the changes to the budget below a new label of "Revision 1," "Revision 2," etc. The revised Narrative Description should specify the cost change, and which activities or purchases are being revised.
- See the example below:

Narrative Description
Revision 1 Increase original budget of $0 by $395,225.49
6 bundles of TI30XS calculators @ 413.88 each = $ 2,483.28
53 TI30XS EZ calculators @ $114.96 each = $ 6,092.88
229 desktop computers @ $869.77 each = $199,177.33
120 laptop computers @ $862.60 each = $ 103,512
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12 Smartboards @ $6,570 = $78,840
Revision 2 Decrease original budget of $395,225.49 by $33,525.48
6 bundles of TI30XS calculators @ 413.88 each = $ 2,483.28
53 TI30XS EZ calculators @ $114.96 each = $ 6,092.88
229 desktop computers @ $869.77 each = $199,177.33
120 laptop computers @ $862.60 each = $ 103,512
5 laptop carts (holds up to 24 laptops) @ $1,024 = $5,120
6 Smartboards @ $7552.42 = $45,314.52
Revision 3 Decrease original budget of $361,700.01 by $16073.73 = 345,626.39
229 desktop computers @ $837.03 each = $191,679.87
120 laptop computers @ $862.60 each = $ 103,512
5 laptop carts (holds up to 24 laptops) @ $824.00 = $4,120
6 Smartboards @ $7552.42 = $45,314.52
2 Printers @ 500.00 each = 1,000

7. Any time you are using the "Other Contracted Services" line item, you should specify whom the contract is with and what services will be provided.

- This line item should only be used when there is a contract that will be signed. If the services will be performed in year two, and you do not know exactly which vendor you will use, please specify as much as you can about the contract (estimated cost, services, and month/year), and revise the line item when you have more details.

8. Any time you use "In-service/Staff Development, you should specify what will be provided. If this is for conferences, you need to name the conference and how many staff (with titles) are attending. The cost of attendance should be itemized (hotels, conference fees, per diem, etc.). If it is for a trainer or consultant to come to you, the name of the trainer/training group and the specific duration/number of instances of training should be provided.

9. For salaries, please use FTEs (full-time equivalents). Instead of using percentages, designate portions of a whole. For example, a salary paid 100% would be 1 FTE. If 44% of a salary is being paid by the grant, then that would be .44 FTE.

Here is an example from an approved budget:

Account Number	Line Item Number	Optional Program Code	Quantity	Cost	Line Item Total
72210 - Support Services/Regular Instruction Program	399 - Other Contracted Services ▾		1	$35,033.89	$35,033.89

Narrative Description
Qu antium Learning - Coaching PD contract (Year long - 4 days of Saturday training) $15,000 Communities in Schools - 18,000

Revision 1 Increase original budget of $33,000 by $6,775.49 = $39,775.49

Quantium Learning - Coaching PD contract (Yearlong - 4 days of Saturday training) $15,000 Communities in Schools - 18,000

STEM Art on the Move Professional Development year long - $6,775.49

Revision 2 Increase original budget of $39,775.49 by $33,525.48

Quantium Learning - Coaching PD contract (Yearlong - 4 days of Saturday training) $18,250

Communities in Schools - $18,000

STEM Art on the Move Professional Development year long - $6,774.45

Dr. Reginald Green Year long – Root Cause Analysis, Coaching and Modeling $26,326

Revision 3- Decrease original budget of $73,302 by $38,268.11 = 35,033.89
Quantum Learning - Coaching PD contract (Yearlong - 4 days of Saturday training) $18,250
Dr. Reginald Green Year long – Root Cause Analysis, Coaching and Modeling $16,783.89

Budget Totals

ePlan auto-calculates the budget totals as budget details are entered and deducts the budgeted amounts from the awarded allocation. Users can see the total calculations at the bottom right-hand corner of the *Update Budget Detail* page. Once all budget details are complete, confirm that the amount in the *Remaining* area is $0.00.

Total for all other Budget Details:	$90,000.00
Total for all Budget Details:	$100,000.00
Adjusted Allocation:	$100,000.00
Remaining:	$0.00

Budget Overview

Every funding application will have a standard *Budget Overview* page that shows a summary of how the grantee has proposed allocating the grant funds by line item number.

The Show Unbudgeted Categories link will show every line item that is available to be budgeted.

Related Documents

The **Related Documents** page allows users to upload external related documents. For the CSP grant, the only required document is the signed assurance document. Headers in the Related Documents section indicate if the document is required or optional. If a document is required, ePlan prevents submission of the application without an upload.

Required Documents		
Type	Document Template	Document/Link
Charter School Grant Application [Upload between 1 and 5 document(s)]	N/A	Upload New
(FY24 Charter Grant) Charter Grant Assurances [Upload at least 1 document(s)]	Charter Grant Assurances	Upload New

The **Document Template** column provides links to download templates or forms for application items, if applicable. If **N/A** appears in this column, there is no required template for that specific item. Upload content in any format.

- Download the document template (if applicable), complete the document, and click the **Upload New** link to begin the upload.
- Click the **Choose File** button to browse for the document.
- **Upload** the document and enter a specific name for the document.
- Click **Create** to upload the document.

Checklist

The checklist provides feedback and communicates corrections that must be made to the application before it can be approved. The budget section is designated with one of these statuses:

- **Not Reviewed:** No review occurred.
- **OK:** The section has no corrections and is approvable.
- **Coordinator Reviewed:** The section has been reviewed by the coordinator.
- **Attention Needed:** The section has items that need to have corrections completed.

After submission, the department reviews the application and marks the budget as **OK**, **Not Applicable**, or **Attention Needed**. Applications that contain no items that are marked **Attention Needed** can be approved.

If the application contains items that are marked as **Attention Needed**, the application will be returned to the user with a status of **Not Approved**. The user must review the checklist for items that are marked **Attention Needed** and make the necessary changes to those items. Only the checked items in the areas marked **Attention Needed** need correction. Each section marked **Attention Needed** includes notes to explain items needing attention. The user should check for notes and additional comments.

Application Status:	TDOE FPO Divisional Coordinator Returned – Revisions Needed
Change Status To:	Revision Completed

Once the user has made the necessary adjustments, the user resubmits the application for approval. If the department determines that the area is corrected, **Attention Needed** will be changed to **OK** by department leadership. If the items needing attention still have not been corrected, the application will be returned again with a status of **Not Approved**.

Validations

ePlan runs funding application validations as checks to help users complete the funding application correctly. Users can view validation messages from the Sections page, by clicking "Messages" in the Validation column. Users can view all validation messages in the application, or validation messages for the individual section or page.

On the Validation Messages page, items marked **Warning** are validations that users are not required to address prior to submitting the application. Examples of warnings are not uploading an optional related document or budgeting an entire allocation.
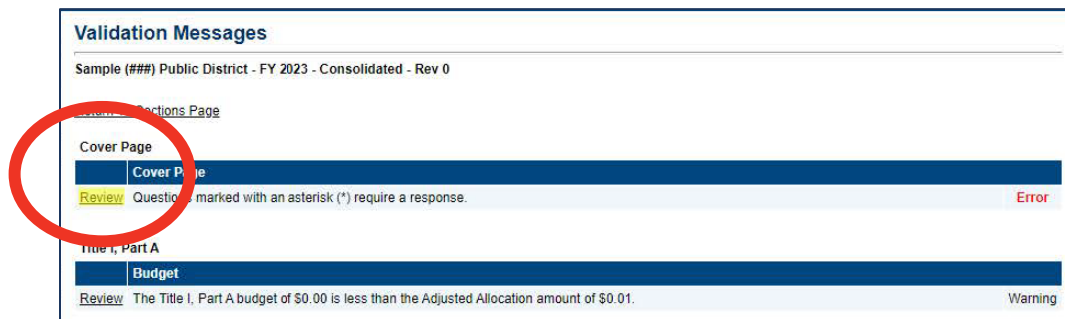
Items marked **Error** are incorrect, and users must address each one before submitting the application. Examples of errors are (1) budgeting for more than the allocation, (2) budgeting more indirect cost than is allowable, (3) not budgeting in a section where there is an allocation, (4) not uploading a required related document, and (5) not responding to a required question.

If the user does not address all **Error** validations, ePlan will not allow a user to submit the application. Click on the *Review* link to go to the identified page to make corrections.

Submission

When all application sections and pages are complete and any validation errors are cleared, the application is ready for submission and the approval process. Refer to the User Access section of this guide for the approval workflow.

To submit the application for review, the user changes the application status on the **Sections** page to **Draft Complete**. This generates an email to the next user in the approval workflow who must review the draft and click **Approved** (or **Not Approved**) at the top of the **Sections** page.

Once the application receives approval from the TDOE Program Director, users may begin submitting reimbursements.

Printing in ePlan

Users may print or download a PDF from the **Sections** page.

- To print the entire application, click the **Print** link across from the word **All** at the top of the **Sections** page. Print requests do not include any uploaded related documents.

- To print a single page, click on the **Print** link across from the name of the page.
- To print an entire section, click on the **Print** link to the far right of the section name.
- To choose multiple pages, check the **Print Select Items** box at the top of the print column to select more than one page. The **Print** links appear as checkboxes. Select all text boxes for the desired print request.

- Select the checkboxes and click **Print** at the top of the column.

- The **Print Request** screen pops up. If necessary, Users may rename their print job here.

- Click **Print**. The **Generating Document** screen appears. The system takes 20–30 seconds to generate the print job. For larger files, expect an email from the ePlan system when the file is ready to download.

- After ePlan generates the print file, click **Return to Funding Applications**.

- ePlan generates a PDF which appears at the top of the page from the **TDOE Resources** menu item in ePlan. The PDF link remains in **TDOE Resources** for five (5) days. Users may use the **Delete** links to remove any print jobs if desired.

What Happens if the Application is "Not Approved"?

LEA users and State reviewers may select *"…Not Approved"* at multiple review points. When this happens and the application is in a *"…Not Approved"* or a **"... Returned—Revisions Needed** " workflow status, the application effectively returns to the *Draft Started* workflow status where LEA users can make updates to the submission.

When requested updates are complete, the *LEA Grant Director* must again click **Draft Complete**, then the *LEA Fiscal Representative* must click **LEA Fiscal Representative Approved,** *and the LEA Authorized Representative* must click **LEA Authorized Representative Approved** to resubmit the application to the TDOE Program Director for approval.

Revisions/Amendments

After funds are awarded, if during the grant year you need to make a change to your budget (over 10% per line), the application will need to be placed back in *Draft Started* by the LEA Grant Director. This will re-open the budget and narrative textboxes for user entry to make changes.

Once the revisions are made and the application goes back through the workflow to final approval by the TDOE Program Director. The ePlan workflow statuses will proceed in the same order as with the initial application process.

Obligation of Funds

The grant award period begins on the date of the award, and reimbursements can be accepted for expenses incurred on or after this date.

The chart below describes when obligations are made, which can be helpful in determining when the expenditure occurred.

§76.707 When obligations are made.

The following table shows when a State or a subgrantee makes obligations for various kinds of property and services.

If the obligation is for—	The obligation is made—
(a) Acquisition of real or personal property	On the date on which the State or subgrantee makes a binding written commitment to acquire the property.
(b) Personal services by an employee of the State or subgrantee	When the services are performed.
(c) Personal services by a contractor who is not an employee of the State or subgrantee	On the date on which the State or subgrantee makes a binding written commitment to obtain the services.
(d) Performance of work other than personal services	On the date on which the State or subgrantee makes a binding written commitment to obtain the work.
(e) Public utility services	When the State or subgrantee receives the services.
(f) Travel	When the travel is taken.
(g) Rental of real or personal property	When the State or subgrantee uses the property.
(h) A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR part 200, Subpart E—Cost Principles	On the first day of the grant or subgrant performance period.

(Authority: 20 U.S.C. 1221e-3, 3474, and 6511(a))

[45 FR 22517, Apr. 3, 1980. Redesignated at 45 FR 77368, Nov. 21, 1980, as amended at 55 FR 14817, Apr. 18, 1990; 57 FR 30342, July 8, 1992; 79 FR 76094, Dec. 19, 2014]

Requesting Reimbursements

This section details how a grantee submits and receives a request for reimbursement in ePlan. For additional support, please contact:

Topic	Contact
Grant budgets, indirect cost, budget line items	The LEA's fiscal consultant
Required supporting documentation, allowability of expenses	CSP grant director, Crystal McCarver Crystal.McCarver@tn.gov
ePlan technical support, user access	ePlan.Help@tn.gov

Key Facts

Reimbursement requests can:
- only be submitted for a funding application that has been fully approved by the department.
  - *Note:* If a grantee is creating a revision to their funding application, a reimbursement request must be created based on the most-recently approved funding application budget, or the grantee must wait until the revised funding application has been approved.
- only include line items from the approved application budget.
- only be submitted for expenses that have already taken place.
- only be completed by users with the *LEA Fiscal Representative* role.
- only be submitted one at a time, per grant, per fiscal year (i.e., a new reimbursement request cannot be submitted for the same grant in the same fiscal year until the prior reimbursement request has been paid).
- take up to 5-7 days to be approved and paid through Edison. This timeline begins after the reimbursement request is marked as *State Accounting System Accepted*.

Reimbursement requests follow these workflow steps:

Step	Description
1. Draft Started	*LEA Fiscal Representative* initiates a reimbursement request, enters expenditure details, and uploads required documentation (determined by the program director of the grant at the department).
2. Draft Completed	*LEA Fiscal Representative* clears any validation errors and submits the request to the department for review and approval.
3. Grants Management Approved	The request has been reviewed and approved by the department's fiscal team and is in queue to be paid.
4. Submitted to State Accounting System	The request is transferred from ePlan to Edison.
5. State Accounting System Accepted	The request has been received by Edison.
6. State Accounting System Paid	The reimbursement request has been paid through a voucher in Edison.

Reimbursement Request Submission Guide

1. Sign in to http://ePlan.tn.gov.
2. From the ePlan main menu, select *Reimbursement Requests > Reimbursement Requests*.
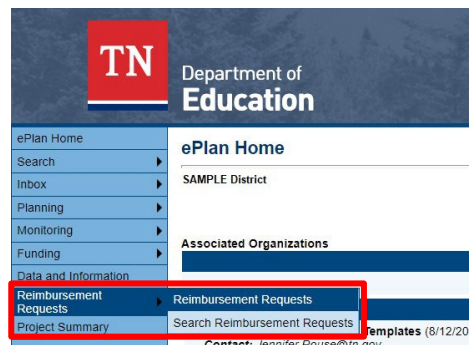
3. Select the fiscal year and specific grant from which to request reimbursement.
   a. You can also select the funding application from the drop-down menu.

4. Once the grant is selected, click *Create New Reimbursement Request*.

5. Click *Confirm* on the next screen to verify that you wish to create a reimbursement request.

> You are about to change the status of this Reimbursement Request to Draft Started. Click Confirm to change the status.
>
> [Confirm] [Cancel]

6. You will now be in *Draft Started* status. Click *Expenditure Details*.

Reimbursement Request Sections

SAMPLE DISTRICT - FY 2022 - Sample Grant

Request Status: **Draft Started**

Change Status To: Draft Completed
or
Delete Reimbursement Request

Description	Validation	Print ☐ Select Items
History Log		Print
Create Comment		
Expenditure Details		Print
Request	Messages	Print
Related Documents	Messages	Print
Assurances		Print
All	Messages	Print

Return to Project Summary

7. Enter expenditures for which you are requesting reimbursement in the appropriate cells on the *Expenditure Details* page.
   a. If you hover your mouse over each cell, you will see the budget amount, the amount that has been requested, and the amount remaining.
   b. ePlan will calculate the *Total*.
   c. Remember, always enter year-to-date expenditures. If you do not, there will be a validation error preventing the submission of the request.

Expenditure Details

SAMPLE District - FY 2022 - Sample Grant

[Save And Go To ▶]

Account Number / Line Item Number	71300 - Vocational Education Program	72130 - Other Student Support	72230 - Support Services/Vocational Education Program	99100 - Transfers Out	Total
123 - Guidance Personnel		0.00			0.00
189 - Other Salaries & Wages	0.00				0.00
201 - Social Security	0.00	0.00			0.00
204 - State Retirement	0.00	0.00			0.00
206 - Life Insurance	0.00	0.00			0.00
207 - Medical Insurance	0.00	0.00			0.00
210 - Unemployment Compensation	0.00	0.00			0.00
212 - Employer Medicare	0.00	0.00			0.00
355 - Travel			0.00		0.00
355C - Travel (CTSO)		0.00			0.00
399 - Other Contracted Services	0.00	0.00			0.00
399C - Other Contracted Services (CTSO)		0.00			0.00
399PD - Other Contracted Services (PD)		0.00			0.00
429 - Instructional Supplies & Materials	0.00				0.00

8. After expenditures are entered, click *Save and Go To* and select *Request*.

9. On the *Request* page, enter a date into the *Fiscal Information As Of* line; this is the date through which you are requesting reimbursement.

    a. ePlan will calculate the amount of the reimbursement due.

10. Click *Save And Go To > Related Documents* to upload any required or optional supporting documentation. Please use the Reimbursement Request Document Upload Template in Appendix B as a cover sheet for the related documents. Using the cover sheet will make it easy for the reviewer to locate items that must be verified before a reimbursement can be approved.

11. Go to *Save And Go To > Sections* to review and clear any validation errors. Click on the underlined *Messages* in the *Validation* column to review errors and warnings.

Reimbursement Request Sections

SAMPLE DISTRICT - FY 2022 - Sample Grant

Request Status:	Draft Started
Change Status To:	Draft Completed or Delete Reimbursement Request

Description	Validation		Print ☐ Select Items
History Log			Print
Create Comment			
Expenditure Details			Print
Request	Messages		Print
Related Documents	Messages		Print
Assurances			Print
All	Messages		Print

Return to Project Summary

a. *Errors* must be addressed before the request can be submitted.

b. *Warnings* do not need to be addressed but be sure to review the warnings to ensure you did not miss an important step.

c. You can review all errors and warnings at once by clicking *Messages* in the *All* row at the bottom of the table (e.g., the screenshot below shows all errors and warnings across multiple sections).

Messages

SAMPLE District - Fy 2022- Sample Grant

Return to Reimbursement Request Sections

	Request	
Review	The 'Fiscal Information As Of' field cannot be empty.	Error
Review	Total Amount Requested must be greater than zero.	Error

	Related Documents	
Review	The optional Related Document 'RR Sample Grant Supporting Documentation' has not been uploaded. Please be certain this is the intention.	Warning

d. If you attempt to submit a request before resolving errors, you will receive the following error message: *Status cannot be changed. One or more validation errors exist. Click here to view the errors.*

e. *Note:* Requests created in error can only be deleted by the *LEA Fiscal Representative* while the request is in *Draft Started* status.

12. Once any validation errors have been resolved and you are ready to submit, return to the *Sections* page and click *Draft Completed*. This will send the request to the department for approval.

Reimbursement Request Sections

SAMPLE DISTRICT - FY 2022 - Sample Grant

Request Status:	Draft Started
Change Status To:	Draft Completed or Delete Reimbursement Request

Closing Out the Fiscal Year

All year-end financial reporting is done in ePlan. The CSP grant is administered by fiscal year, which runs July 1 to June 30. All federal grants awarded in ePlan require the completion of a final expenditure report (FER) after the end of the fiscal year to account for all expenditures in the fiscal year that just ended. The FER can only be started after July 1. Best practice is to submit the FER by August 1, and it is required to be submitted by October 1, no exceptions.

The FER cannot be initiated in ePlan if a budget revision or reimbursement request is incomplete. Complete and have approved any outstanding budget revisions and be sure to delete any draft reimbursement requests before starting.

Carryover (if applicable) will be loaded into next fiscal year only after the FER is completed and approved. The carryover will move into a new grant funding application where it will need to be budgeted. This will automatically put the application in Draft Started status.

Final Expenditure Report (FER) Instructions

All users must have the correct ePlan user access role to access and complete the FER for a funding application. Below are the roles and the order of the status levels specific to the FER process.

ePlan Role	ePlan Function
LEA Fiscal Representative *(CFO or treasurer)*	Click **FER Draft Started** (or **FER Revision Started** for revisions) Respond to report questions, enter financial information
LEA Authorized Representative *(Director of Schools)* **LEA Grant Program Director** **LEA Fiscal Representative** **LEA Fiscal Update**	Respond to report questions, enter financial information in **Draft Started** status Click **FER Draft Completed** (or **FER Revision Completed** for revisions)
LEA Fiscal Representative	Click **FER LEA Fiscal Representative Approved** (or **FER LEA Fiscal Representative Not Approved**)
LEA Authorized Representative	Click **FER LEA Authorized Representative Approved** (or **FER LEA Authorized Representative Not Approved**)
FER Grants Management	The TDOE Staff member with the *FER Grants Management* role clicks **FER Grants Management Approved** (or **FER Grants Management Returned Not Approved**)

After each status change, ePlan automatically sends a notification email to all users in the LEA who have the ePlan role of the next step in the process. For example, after the *LEA Grant Program Director* clicks *Draft Completed*, ePlan automatically emails all users in the LEA with the role of *LEA Fiscal Representative*.

When hovering the cursor over **Change Status To** options in the FER, a tooltip appears that indicates the roles with access to make the status change. This tooltip lists the names of individual users associated with each permitted role.

Overview of FER Sections

The Actual Revenue, Final Expenditures, and Balance Sheet sections must be completed in each FER.

Grant revenue received by the LEA must be reported in the Actual Revenue section. If additional revenue is being requested with completion of the FER, this also is to be reported in the actual revenue amount.

Actual expenditures as reported in the LEA's accounting system must be reported in the Final Expenditures section. Please review what is reported in the Final Expenditures section for accuracy.

Assets, liabilities, and reserves as indicated on the LEA's Trial Balance for each grant must be reported in the Balance Sheet section. The End of Year Reserves must be calculated.

A Statement of Revenues, Statement of Expenditures, and Trial Balance generated from the LEA's accounting system as of June 30 for the individual program/grant must be uploaded into the FER Related Documents page. The information in these documents must match what is entered into the corresponding sections of the Final Expenditure Report.

Any remaining and allowable carryover amount must be entered on the Carryover page, as applicable.

Log in to **ePlan.tn.gov**	
For users with roles in multiple organizations, click on the **Organization Name**.	

On the left-side navigation menu, select **Funding > Funding Applications**.	
Click on the **Funding Application or Grant Program** name. Funding Applications are categorized as Entitlement Funding Applications and Competitive Funding Applications.	
The Funding Application loads to the Sections page. On the Sections page, next to **Change Status To:** click on **FER Draft Started**.	

A confirmation message appears. Read the message text and click the **check box** next to the message to acknowledge reading it. Then, click the **Confirm button**.
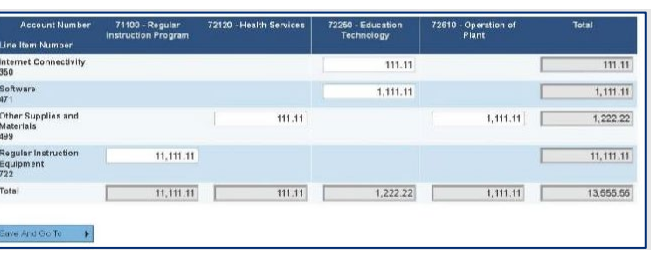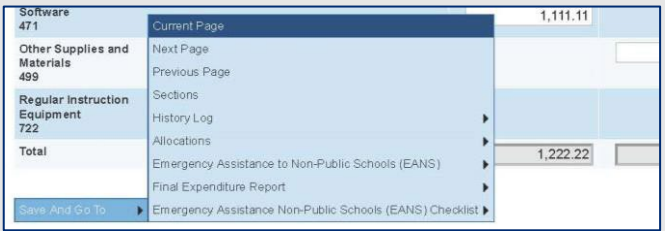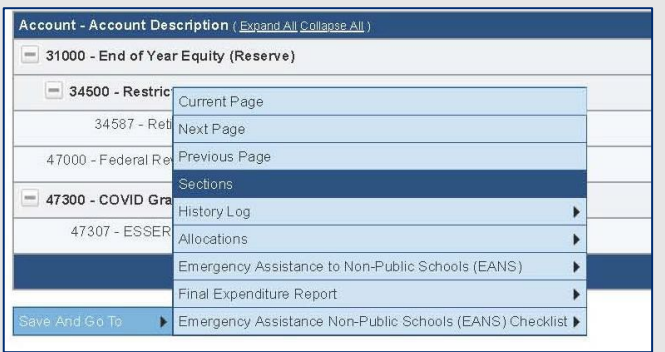

Upon confirmation, ePlan redirects back to the **Sections** page of the FER report.

Under the **Funding Application or Grant Program Name** section, click the **Actual Revenue** link.	

Click on Expand All and choose the correct revenue code. Enter the total revenue received by the LEA plus the revenue expected to be received upon completion and approval of the FER.	
Hover the cursor over the **Save and Go To** button and click on **Sections** to navigate back to the Sections page.	
Under the **Funding Application or Grant Program Name** section, click the **Final Expenditures** link.	

The Final Expenditures page will be pre-populated* with the amounts disbursed. **Update the amounts** to reflect final expenditures as posted to the LEA's general ledger. *Expenditures in the State Funds FER must be uploaded or manually entered.	
When all amounts are updated, hover over the **Save And Go To** button and click on **Current Page** to save the changes.	
Hover over the **Save And Go To** button and click on **Sections** to return to the Sections page.	

Under the **Funding Application or Grant Program Name** section, click the **Balance Sheet** link.	
Enter or upload amounts from the LEA's general ledger Trial Balance report into the Balance Sheet. The End of Year Reserves must be calculated. See **Calculating Ending Reserve Balances** in TDOE Resources, Fiscal – District Technical Assistance, Year-end Close One Pagers for more information.	

When all amounts are updated, hover over the **Save And Go To** button and click on **Sections**.	
Under the **Funding Application or Grant Program Name** section, click the **FER Summary Report 1** link.	
The Total Assets must equal the total of Liabilities, Reserves, and Fund Balance on this page. See **Balancing Final Expenditure Reports for Summary Report 1 and Summary Report 2** in TDOE Resources, Fiscal-District Technical Assistance, Year-end One Pagers for more information.	
When this page is balanced, hover over the **Save And Go To** button and click on **Sections.**	

Under the **Funding Application or Grant Program Name** section, click the **FER Summary Report 2** link.	Actual Revenue Final Expenditures Balance Sheet FER Summary Report 1 FER Summary Report 2 FER Related Documents

The Total Assets must equal the total Liabilities, Reserves, and Fund Balance on this page. See **Balancing Final Expenditure Reports for Summary Report 1 and Summary Report 2** in TDOE Resources, Fiscal – District Technical Assistance, Year-end Close One Pagers for more information.	**FER Summary Report 2** Davidson County (190) Public District - FY 2022 - Consolidated - Rev 8 - Consolidated Admin Pool Go To ► Funds 	Account	Account Description	Amount
---	---	---
300001	Beginning of Year Reserves and Fund Balance	$0.00
47999	Total Operating Revenues	$3,073,082.76
48000	Total Other Revenue	$0.00
49000	Total Other Sources	$0.00
49999	Total Revenues	$3,073,082.76
	Grand Total Available Funds:	$3,073,082.76 | Expenditures | Account	Account Description	Amount
---	---	---
70000	Total Operating Expenditures	$3,073,082.76
73300	Total Community Services	$0.00
73400	Total Childhood Education	$0.00
76100	Total Regular Capital Outlay	$0.00
80000	Total Debt Service	$0.00
91300	Total Education Capital Projects	$0.00
99100	Total Transfers / Other Uses	$0.00
99999	Grand Total Expenditures	$3,073,082.76
30000	End of Year Reserves and Fund Balance	$0.00
	Total Expense / End of Year Reserve / Fund Balance:	$3,073,082.76	

When this page is balanced, hover over the **Save And Go To** button and click on **Sections**	Software 471 ... 1,111.11 Other Supplies and Materials 499 Regular Instruction Equipment 722 Total ... 1,222.22 Current Page Next Page Previous Page Sections History Log ► Allocations ► Emergency Assistance to Non-Public Schools (EANS) ► Final Expenditure Report ► Save And Go To ► Emergency Assistance Non-Public Schools (EANS) Checklist ►

Click the **FER Related Documents** link.	Actual Revenue Final Expenditures Balance Sheet FER Summary Report 1 FER Summary Report 2 FER Related Documents

Click on **Upload New** to attach the Statement of Revenue, Statement of Expenditures, and Trial Balance reports from the LEA's accounting system. Upload other supporting documentation as necessary.	...ional Documents ...nt Template Document/Link Upload New

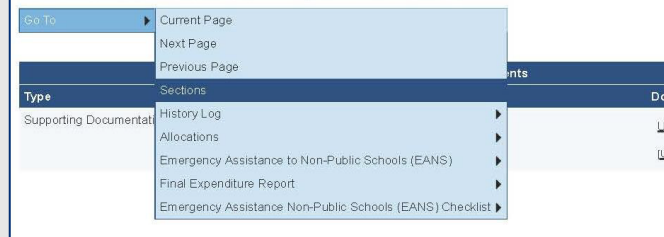|	
For each of the documents, click the **Select** button to attach the appropriate file and enter the name of the file in the **Document Name** field. Then click the **Create** button.	Please select a file to upload. Upload Data File: [ ] Select Document Name: [ ] Create Cancel

Hover over the **Go To** button and click on **Sections**.	

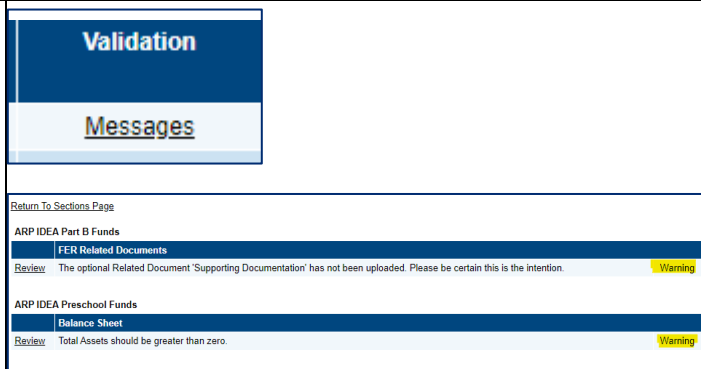|	
On the Sections page, click on **Carryover** under the Final Expenditure Report section.	
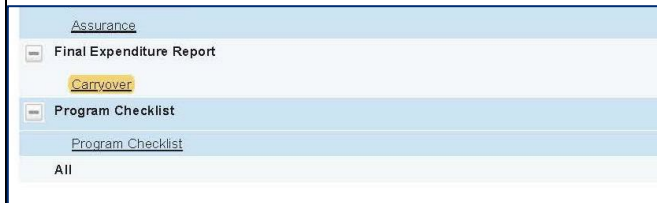
Enter the same amount under the **Amount Remaining** column into the **Amount to Carry Over** column. If the grant does not allow carryover, this amount may be zero. Click the **Save And Go To** button and select **Sections**.	

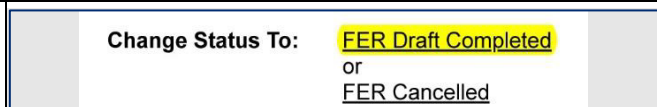|	
Once both Summary Reports are balanced, check for validation messages on the Sections page. Click on **Messages.** • Errors will prevent you from completing the FER. Resolve all errors. • Review warnings and address any issues as applicable.	

Click on the **Return to Sections Page** link.	

Click on **FER Draft Completed**.	

If the Fiscal Representative has completed the draft, also change the status to **Fiscal Representative Approved**. Otherwise, the **Fiscal Representative** will follow the **Instructions for Fiscal Representative to Approve FER.**

Once the Fiscal Representative has approved the FER, the **Authorized Representative** will follow the Instructions for Authorized Representative to Approve FER.

Instructions for Fiscal Representative to Approve FER

Log in to **ePlan.tn.gov**	
Click on the **Organization Name**.	
On the left-side navigation menu, select **Funding > Funding Applications**.	
If the FER was completed by someone other than the Fiscal Representative, the Fiscal Representative must first review the information for accuracy prior to approving the FER.	
Next to **Change Status To:** click on **FER Fiscal Representative Approved**.	
Click the **Confirm** button.	
Once the Fiscal Representative has approved the FER, the **Authorized Representative** will follow the Instructions for Authorized Representative to Approve FER.	

Instructions for Authorized Representative to Approve FER

The Authorized Representative will **log into ePlan** and click on the **Organization Name**. On the left-side navigation menu, select **Funding > Funding Applications**. Under **Entitlement Funding Application**, click on the **Grant Program Name**. Next to **Change Status To:** click on **FER Authorized Representative Approved**.

Log in to **ePlan.tn.gov**

Click on the **Organization Name**.	
On the left-side navigation menu, select **Funding > Funding Applications**.	
Click on the **Grant Program Name**.	
After reviewing the FER and if in agreement, next to **Change Status To:** click on **FER Authorized Representative Approved**.	
Click the **Confirm** button.	
Once the application status is **FER LEA Authorized Representative Approved**, the FER is submitted. The final step is for TDOE to click FER Grants Management Approved. If any remaining expenditures were reported with the FER, the final reimbursement, including the voucher number, can be found by clicking the ePlan **Reimbursement Request** tab.	

Appendices

Appendix A: CSP Allowable Costs Guidance

This section is intended to help CSP recipient schools in the planning and preparation of their budgets, budget revisions, and reimbursement requests for CSP funds. The items and services included within Appendix A are not intended to include an exhaustive list of allowable and/or unallowable expenses. Contact the CSP Program Director, Crystal McCarver, at Crystal.Mccarver@tn.gov to determine if an expense not listed within Appendix A is allowable.

HOW TO USE THIS GUIDE:

- Allowable costs are organized into three categories: General Support Services, Classroom Level Support, and Instructional Support.
- Some costs are never allowable within the CSP grant program. A list of unallowable costs is provided at the end of Appendix A.
- Whether a cost is allowable during the planning and/or implementation phase is noted in the "Allowable Usage Timeframe" column.
- Use the column, "TN Account Function & Object Codes" to align costs to your school's budgetary line items.
- **When submitting your budget or reimbursement request, please do not copy and paste descriptions from the list below**. This guide is meant to help schools determine whether a cost is allowable. Schools should provide detailed reimbursement requests to ensure that the CSP program director can process reimbursement requests in an accurate and timely manner. See the section of this guide titled, "Requesting Reimbursement" for further guidance.

IMPORTANT:

- All requested budget line items must be *reasonable, necessary, allowable* and *allocable*.
- Budget requests must align with state and federal laws and other guidance.
- Subrecipients may be required to provide additional documentation or justification for an expense at any time.
- A charter school that has received State or local funds must ensure that the State or local funds are unavailable to cover the cost of any items and/or services requested within their CSP grant budget.

General Support Services

Category	Cost Purpose / Description	Acceptable Justification Examples & Notes	TN Account Function & Object Codes	Documentation Needed for Reimbursement	Allowable Usage Period
Professional and Technical Services	**Professional and Technical Services Related to Academics** Professional Services which are designed to aid in developing curriculum and understanding techniques for instruction. *EXAMPLES*: Consulting fees to develop program goals and objectives, assessment tools, curriculum.	• CSP grant funds may not be utilized to pay for services provided by the school's management company.	• 72210 308 - Consultants • 72210 399 - Other Contracted Services	• Contract or employment agreement with service provider • Itemized invoice or receipt	Planning **and** Implementation
Professional and Technical Services	**Professional Training – Instructional Staff** Professional Training for instructional staff designed to contribute to their professional or occupational growth and competence. *EXAMPLES*: In-service training and/or professional development, conferences, workshops, demonstrations, school visits to other schools.	• Must include dates and duration, number of staff to receive training. • Additional justification may be requested for out-of-state travel, extraordinary costs. • Reimbursed costs may not exceed rates outlined on gsa.gov.	• 72210 524 - In-Service / Staff Development	• 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.	Planning **and** Implementation
Professional and Technical Services	**Professional Training - Board and Administrative Staff** Professional Training for board members or administrative staff designed to contribute to their professional or occupational growth and competence. *EXAMPLES*: In-service training and/or professional development, conferences, etc.	• Must include dates and duration, number of staff to receive training. • Additional justification may be requested for out-of-state travel, extraordinary costs. • Reimbursed costs may not exceed rates outlined on gsa.gov.	• 72310 524 - In-Service/Staff Development • 72320 524 - In-Service/Staff Development • 72410 524 - In-Service/Staff Development	• 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.	Planning **and** Implementation
Professional and Technical Services	**Professional and Consulting Services** Costs for professional services and consulting services related to start-up expenses and organization development.	• **Cost allowable ONLY for start-up expenses. Contracted support for ongoing implementation activities is not allowable.**	• 72310 331 - Legal Services • 72310 399 - Other Contracted Services • 72510 399-Other Contracted Services	• Contract with service providers or consultant. • Invoice or receipt of services, including the	Planning **and** Implementation

				date services were rendered	
	EXAMPLES: • Legal costs for review and negotiations of lease and charter contract, bylaws, and policies. • Consulting fees to develop organization policies, business plan, internal controls, accounting systems, and financial process/ reporting systems.				
Rental	**Facility Mortgage / Lease** Rent, mortgage, or lease payment for school facility.	• School lease must include effective dates, rent, facility address. • **Cost allowable no earlier than 3 months prior to July 1 of the year in which the school will open**	• 72610 610 - Principal on Leases • 72610 611 - Interest on Leases	• School lease (including effective dates, rent, facility address) • Invoice or other proof of lease/mortgage payment	Planning
Travel	**Travel for Conference and Training** Costs related to travel, lodging, per diem, and registration for instructional staff, principal, and/or board to attend conferences and training.	• Must include dates and duration, number of staff to receive training. • Additional justification may be requested for out-of-state travel and/or extraordinary costs. • Reimbursed costs may not exceed rates outlined on gsa.gov.	• 524 - In-Service/Staff Development	• Invoice or receipt for any flights, conference fees, hotels, etc. • Documentation of mileage (Google maps printout, etc.)	Planning **and** Implementation
Insurance and Bond Premiums	**Insurance and Bond Premium** Insurance and/or bond premiums pre-paid for up to one year. **ALLOWABLE TYPES**: Property insurance, liability insurance for officers and directors, fidelity bond, commercial liability insurance, employee liability insurance.	• Documentation for expense must include effective date which shows that coverage begins no earlier than 3 months prior to July 1 of the year in which the school will open.	• 72310 506 - Liability Insurance • 72310 508 - Premium on Corporate Surety Bonds • 72310 513 - Workers Compensation Insurance • 72610 502 - Building and Content Insurance	• Must provide electronic copy of the policy or payment schedule. • Documentation for expense must include effective date which shows that coverage begins no earlier than 3 months prior to July 1 of the year in which the school will open.	Implementation **and** 3 months prior to July 1 of the year in which the school will open.
Salaries	**Essential Staff Salaries During Planning Phase**	• **Allowable for senior administrators (i.e. Executive Director/CEO/CAO, Principal,**	• 72210 105 - Instructional Support Supervisor/Director • 72320 101 - Director of Schools	• Offer letter or employee contract • Payroll register or report	Planning

	Salary or portion of salary for essential staff paid during school's pre-opening (planning) period.	**etc.) ONLY during planning year** • NOT allowable for CMO level employees if their work consists of service to schools other than the awarded school	• 72410 104 - Principal		
Salaries	**Staff Salaries During Implementation Phase** Amount paid to employees of the school for implementation duties, such as curriculum development and integration, recruitment of teachers/staff, and/or informing the community about the school.	• Allowable only for the portion of time the salaried individual spends on initial implementation activities. • If personnel split their time between ongoing operational and implementation activities, only the time associated with implementation activities is allowable. • **Teacher and Principal/School Leader salaries are not an allowable expense on or after July 1 of the year in which the school begins operation.** • Must maintain accurate time and effort records to document the amount of time each employee works on tasks related to the initial implementation of the charter school to be reviewed during	• 72210 105 - Instructional Support Supervisor/Director • 72210 189 – Other Salaries & Wages	• Offer letter or employee contract • Payroll register or report	Implementation
Furniture, Fixtures, and Equipment	**Furniture used for Administrative Purposes** Furniture used in the administrative offices of the school building. *EXAMPLES*: Desks, chairs, tables, fireproof filing cabinets.	• For high priced or unusual items, attach product specifications for item and provide rationale for unusual cost. • Justification may be required to clarify budget need.	• 72320 499 - Other Supplies and Materials	• Itemized invoice or receipt	Planning *and* Implementation
Computer Software	**Software used for Administrative Purposes** Computer software or programs for dedicated administrative use. May be delivered online or via tangible device (i.e., compact disc, USB drive, etc.).	• All software purchase requests must include the product specifications which describe the scope of the services delivered by the program. • All software purchase requests must include duration of subscription/license.	• 72250 471 - Software	• Itemized invoice or receipt	Planning *and* Implementation

	EXAMPLES: Inventory software, visitor registration software, office suite licenses for front desk and administrative staff.	• Software renewals after the school's implementation phase are not allowable.			
Computer Hardware	**Computers and Peripherals used for Administrative Purposes** Technology including electronic devices capable of reading, processing, and executing software programs. Includes peripherals and expansions. **EXAMPLES:** Desktop computers in the front office, centrally located copy machine, centrally located printer, visitor registration hardware, inventory hardware, computer and printers used by school administrative and clerical staff, wireless access points, local servers and server hardware.	• For high priced or unusual items, attach product specifications for item and provide rationale for unusual cost. • Justification may be required to clarify budget need. • Costs may not include monthly or reoccurring service fees to maintain hardware or equipment.	• 72250 790 - Other Equipment • 72410 701 - Administration Equipment	• Itemized invoice or receipt	Planning **and** Implementation
Computer Hardware	**Servers and Networking Equipment** Technology equipment such as network cabling, wireless access points, and local servers and server hardware.	• Justification may be required to clarify budget need. • **Costs may not include monthly or reoccurring service fees to maintain hardware or equipment.** • Installation of computer network cabling is only allowable when not already present and may not comprise a capital improvement to the property.	• 72250 790 - Other Equipment • 72410 701 - Administration Equipment	• Itemized invoice or receipt	Planning **and** Implementation
Communications	**Postage for Promotional Mailing** Postage for promotional mailing at non-profit rate to promote new school program.	• High costs must be supported with justification for quantity of mailed items.	• 72410 348 - Postal Charges	• Itemized invoice or receipt	Planning **and** Implementation
Other Purchased Services	**Outreach and Recruitment Efforts** Outreach and recruitment efforts 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	• Materials must be specific to the awarded school (i.e., cannot be advertising an entire CMO) • Justification required to support non-typical outreach efforts. • Consultant (outreach professional, web designer, etc.) costs must be accompanied by	• 72410 499 - Other Supplies and Materials	• Contract or employment agreement with any service providers • Itemized invoice or receipt	Planning **and** Implementation

	leadership, instructional and professional personnel. ***EXAMPLES***: Design and printing of brochures and postcards, radio spots, exterior school signage, television ads, website design, newspaper ads, outreach consultant.	documentation including scope of services/deliverables or expectation of outcomes. • **Promotional items, including any type of "swag", giveaways, or efforts for branding the school, are not allowed.** • **School signage may not comprise a capital improvement (i.e. cannot be permanent).** • Materials must be fully distributed during the grant period.			

Classroom Level Support

Category	Cost Purpose / Description	Acceptable Justification Examples & Notes	TN Account Function & Object Codes	Documentation Needed for Reimbursement	Allowable Usage Timeframe
Textbooks and Curriculum	**Textbooks and Instructional Materials** Textbooks may include electronic media and/or workbooks. *EXAMPLES*: Textbooks, supplemental instructional aids, curriculum packages/programs.	• For packages (bundles, kits, etc.): attach product specifications which must document quantities of items included. • May include electronic media (e-books). If electronic media takes the form of annual subscription/renewable license, renewals are not allowable after the school's implementation phase.	• 71100 429 – Consumables/Workbooks • 71100 449 - Textbooks-Bound • 71100 430 - Textbooks-Electronic	• Itemized invoice or receipt that clearly identifies items.	Planning *and* Implementation
Classroom Library Books	**Classroom 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*: Encyclopedia sets, fiction and non-fiction books, novels, book series, book/box sets. *NOTE*: **Classroom teacher must keep inventory of classroom library & reference books**.	• May include electronic media (e-books). If electronic media takes the form of annual subscription / renewable license, renewals are not allowable after the school's implementation phase. • For packages (bundles, kits, etc.): provide product specifications that document quantities of items included.	• 71100 449 - Textbooks-Bound • 71100 430 - Textbooks-Electronic	• Itemized invoice or receipt that clearly identifies items	Planning *and* Implementation
Materials and Supplies	**Classroom Consumable Supplies** Classroom-level consumable supplies are expendable items which are consumed as they are used. May include items with a reasonable life expectancy of less than a year. *EXAMPLES*: Workbooks, testing materials / instruments, paper, pencils, toner, basic calculators (i.e., non-scientific), classroom-use periodicals.	• Requested quantities must be reasonable and aligned with grant application (i.e. supplies may not be stockpiled for use after the end of the grant period). **NOTES:** • Supplies or materials beyond reasonable start-up costs may be considered recurring expenses and may be unallowable.	• 71100 429 - Instructional Supplies and Materials	• Itemized invoice or receipt that clearly identifies items.	Planning *and* Implementation
Computer Software	**Academic/Instructional Software**	• All software purchase requests must include duration of subscription/license.	• 71100 471 - Software	• Itemized invoice or receipt	Planning *and* Implementation

	Instructional software/programs (purchased and/or rental) delivered online or via tangible device (software disc). **EXAMPLES:** Supplemental literacy programs, virtual instruction systems, tutoring programs.	• **Software renewals after the school's implementation phase are not allowable.**			
Furniture, Fixtures. and Equipment	**Classroom Furniture** Furniture used within the classroom by either faculty, staff, and/or students. **EXAMPLES**: Desks, chairs, tables, bookshelves, dry-erase white boards, bulletin boards.	• For high priced or unusual items, attach product specifications for item and provide rationale for unusual cost.	• 71100 722 - Regular Instruction Equipment	• Itemized invoice or receipt that clearly identify items	Planning **and** Implementation
Furniture, Fixtures, and Equipment	**Classroom Equipment** Classroom Equipment is 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. **EXAMPLES**: Projectors, screens, document cameras, audio amplification, interactive boards, DVD players. Special classes: teaching clocks, microscopes, scientific-calculators, musical instruments, physical education equipment.	• For high priced or unusual items, attach product specifications for item and provide rationale for unusual cost. • For classroom equipment used within a special class, provide course listing which demonstrates the specific class is part of daily curriculum.	• 71100 722 - Regular Instruction Equipment	• Itemized invoice or receipt • For Specialty Class Items: Course listing or schedule that demonstrates specific class is part of weekly curriculum	Planning **and** Implementation
Computer Hardware	**Classroom Technology** Classroom Level Technology are devices capable of reading, processing, and executing software programs. Includes peripherals and expansions. **EXAMPLES**: Laptops, desktops, tablets, charging carts, classroom-level printers.	• For high priced or unusual items, attach product specifications for item and provide rationale for unusual cost. • Costs may not include monthly or reoccurring service fees to maintain hardware or equipment.	• 71100 429 - Instructional Supplies & Materials • 71100 722 - Regular Instruction Equipment	• Itemized invoice or receipt that clearly identifies items	Planning **and** Implementation

Instructional Support

Category	Cost Purpose / Description	Acceptable Justification Examples & Notes	TN Account Function & Object Codes	Documentation Needed for Reimbursement	Allowable Usage Timeframe
Library Books	**Centralized School Library Books/Media** Books for use in centralized school library/ media center. May be used as non-circulating reference or for student and teacher check-out. *EXAMPLES*: Encyclopedia sets, fiction and non-fiction books, novels, book series, book sets. *NOTE*: **School must keep an inventory system of all library books, reference books, and items circulated to staff and/or students through the library.**	• May include electronic media (e-books). If electronic media takes the form of annual subscription/ renewable license, renewals are not allowable after the implementation phase.	• 72210 432 - Library Books / Media • 72210 437 - Periodicals	• Itemized invoice or receipt	Planning *and* Implementation
Computer Software	**Centralized School Library Software** Centralized school library/media center software is software used to manage the inventory and circulation of centralized library resources within the school. Software and/or programs may be delivered online or via a tangible device. *EXAMPLES*: Circulation software, digital collections management software.	• All software purchase requests must include the product specifications which describe the scope of the services delivered by the program. • All software purchase requests must include duration of subscription license. • Software renewals after the school's implementation phase are not allowable.	• 72210 471 - Software	• Itemized invoice or receipt	Planning *and* Implementation
Furniture, Fixtures, and Equipment	**Centralized School Library Hardware/Equipment** Non-computer hardware /equipment for centralized school library/media center use. Durable goods with a reasonable life expectancy of over a year. *EXAMPLES*: DVD players, listening stations, paper cutters, label makers, binding equipment, book carts.	• For high priced or unusual items, attach product specifications for item and provide rationale for unusual cost.	• 72210 499 - Other Supplies and Materials	• Itemized invoice or receipt	Planning *and* Implementation

Furniture, Fixtures, and Equipment	**Centralized School Library Furniture** Furniture and fixtures for centralized school library/media center use. **EXAMPLES**: Desks, chairs, tables, bookshelves, book return, circulation desk, dictionary stands, book displays, podiums.	• For high priced or unusual items, attach product specifications for item and provide rationale for unusual cost.	• 72210 790 - Other Equipment	• Itemized invoice or receipt	Planning **and** Implementation
Computer Hardware	**Centralized School Library Hardware/Computers** Technology and electronic devices capable of reading, processing, and executing software programs. Includes peripherals and expansions. **EXAMPLES**: Desktops, computer peripherals for library circulation and check-out processes.	• For high priced or unusual items, attach product specifications for item and provide rationale for unusual cost. • **Costs may not include monthly or reoccurring service fees to maintain hardware or equipment.**	• 72210 790 - Other Equipment	• Itemized invoice or receipt	Planning **and** Implementation
Furniture, Fixtures, and Equipment	**Playground Structures and Equipment** Playground structures and equipment, or non-permanent equipment/fixtures or structures. **EXAMPLES**: Playscapes or play systems, tetherball sets, swing sets, portable basketball hoops, music bleachers.	• Equipment must be a part of daily student curriculum. • **Cannot be permanently affixed to school property (building/facilities/campus grounds).**	• 71100 722 - Regular Instruction Equipment	Itemized invoice or receipt	Planning **and** Implementation
Computer Software	**Computer Lab Software** Computer software or programs for teaching students within a computer lab. May be delivered online or via tangible device (i.e., compact disc, USB drive, etc.). **EXAMPLES**: Computer science program, office software suite, graphics software, publishing software, internet tools.	• All software purchase requests must include duration of subscription/license. • **Software renewals after the school's implementation phase are not allowable.**	• 71100 471 - Software	• Itemized invoice or receipt	Planning **and** Implementation
Furniture, Fixtures, and Equipment	**Computer Lab Equipment** Non-computer hardware/equipment for dedicated use in teaching students within a	• For high priced or unusual items, attach product specifications for item and	• 71100 722 - Regular Instruction Equipment	• Itemized invoice or receipt	Planning **and** Implementation

	computer lab. Durable goods with a reasonable life expectancy of over a year. ***EXAMPLES***: Document cameras, projectors, interactive displays, audio amplification. Specialized printers and scanners (i.e., 3D printers, large format printers, CAD printers, etc.).	provide rationale for unusual cost.			
Furniture, Fixtures, and Equipment	**Computer Lab Furniture** Furniture and fixtures for dedicated computer lab use. ***EXAMPLES***: Desks, chairs, tables.	• For high priced or unusual items, attach product specifications for item and provide rationale for unusual cost.	• 71100 722 - Regular Instruction Equipment	• Itemized invoice or receipt.	Planning ***and*** Implementation
Computer Hardware	**Computer Lab Computers/Peripherals** Electronic devices capable of reading, processing and executing software programs. Includes peripherals and expansions. ***EXAMPLES***: Desktops, docking stations, laptops, monitors, standard printers / scanners.	• For high priced or unusual items, attach product specifications for item and provide rationale for unusual cost. • Costs may not include monthly or reoccurring service fees to maintain hardware or equipment.	• 71100 722 - Regular Instruction Equipment	• Itemized invoice or receipt	Planning ***and*** Implementation
Professional and Technical Services	**Technology Installation** Costs associated with the installation of hardware and computer networking infrastructure within school building / school's campus. ***EXAMPLES***: Installation of classroom interactive systems, wiring computer lab, installation and wiring of school-wide wireless network.	• Scope of services/deliverables, including cost breakdown. • **Replacing existing, functional infrastructure is considered a capital improvement and is not allowable.**	• 72250 470 - Cabling • 72250 399 - Other Contract Services • 72250 471 - Software • 72250 499 - Other Supplies and Materials • 72250 790 - Other Equipment	• Itemized invoice or receipt • Contract or agreement with service provider	Planning ***and*** Implementation

Unallowable Costs within CSP Grant Program	
Activities	• Field trips • Extracurricular activities, programs, etc. • Athletic equipment (team/afterschool), NOTE: The purchase of equipment used within the school's physical education class/curriculum is allowable. See the Classroom Level Support section for allowable expenses related to. Furniture, Fixtures, and Equipment.
Apparel	• Student uniforms • Athletic & extracurricular uniforms and costumes • Staff uniforms • Promotional clothing and/or "swag" to promote the school
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 • Permanent fixtures to school building, facility or campus grounds
Construction	• Construction of new facility • Construction/renovation of an existing facility • Building renovations, refurbishments, and restoration • Activities for which an architect and/or engineer must be utilized
Food	• Any type of food • Any type of beverages • Equipment and supplies used exclusively for the service of food/beverages (cafeteria equipment)
Incentives	• Gift certificates or gift cards • Alcoholic beverages • Awards, trophies, or gifts
Lobbying	• Lobbying or related expenses
Promotional items	• Promotional materials (often imprinted), such as pencils, pens, balloons, and notepads NOTE: Promotional items are not allowable under any category, including outreach and recruitment.
Professional Fees	• Accounting services, auditing services, and legal fees **not** related to the planning and implementation of the charter school
Recruitment	• Placement fees NOTE: Employment advertising is okay.
Recurring Expenses	• Rent/leases on or after July 1 of the year in which the school will open for operation • Operating expenses and utilities, equipment leases, monthly and annual contracts • Recurrent/repeated professional development and training after the school's implementation phase • Software license renewals after the school's implementation phase

Unallowable Costs within CSP Grant Program	
Renovations	• Structural (roofing, wall repair, electrical wiring/rewiring) • Room additions • Fixed partitions • Security (fences, fire protection, alarm systems) • Electrical systems • Plumbing • AC/HVAC repairs • Landscaping
Salaries	• CMO-level employees when their scope of work includes school(s) other than the awarded school • Teacher and instructional staff salaries, wages, and benefits after July 1 of the year in which the school will open for operation • Principal/Head of School salaries after July 1 of the year in which the school will open for operation
Student	• Student membership fees • Student conferences
Supplies	• Cleaning supplies • Cafeteria/food service supplies NOTE: Consumable supplies cannot be stockpiled for use after the end of the grant period.
Tax	• State sales tax
Technology	• Electrical installation or modification to room dividers or existing walls, floors, ceilings, or structural elements • New computer network cabling NOTE: Installation of computer network cabling is only allowable when not already present and may not comprise a capital improvement to the property.
Transportation	• Student transportation services
Travel	• International travel • First class or business class travel • Travel costs in excess of rates outlined on GSA.gov

Charter School Program (CSP) Grant
Reimbursement Request Document Upload TEMPLATE

Directions:

- *Reimbursements should be uploaded as one PDF with this document as the cover page.*
- *Each page of the PDF should be numbered and correspond with the number stated on this cover page.*

School Name: _____   **School ePlan ID:** CS -_____-_____

Budget Line Item	Merchant / Business	General Description of Item(s) / Services	Total Cost of Items / Services	Invoice/ Receipt Page #	Proof of Payment Page #

*Add more rows as needed.