



Charter Schools Program (CSP) Grant Recipient Guide

Tennessee Department of Education | April 2026



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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 (department) 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

Planning and implementation, replication, and expansion 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. The department will award a total of 30 grants in three categories over the CSP grant period:

- **Planning and Implementation Grants** focus on providing funds to newly authorized Tennessee charter school operators to design, plan, and implement their schools.
- **Replication Grants** focus on providing funds to existing Tennessee charter school operators who have schools currently operating in 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.
- **Expansion Grants** focus on providing funds to existing Tennessee charter school operators who have schools currently operating in the state of Tennessee that have demonstrated academic, financial, and operational success and have a desire to significantly increase enrollment or add one or more grades.

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	Planning and Implementation: \$750,000 Expansion: Up to \$500,000
Award Type	Discretionary - Competitive
Grant Types	• Planning and Implementation • Replication • Expansion
Overall USED Grant Period	December 6, 2022, through September 30, 2027
Individual Subgrant Period(s)	Post Award to 24 months after school opening or expansion
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 participate in 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 to 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](#) 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 or expansion activities); and
- Indirect Costs

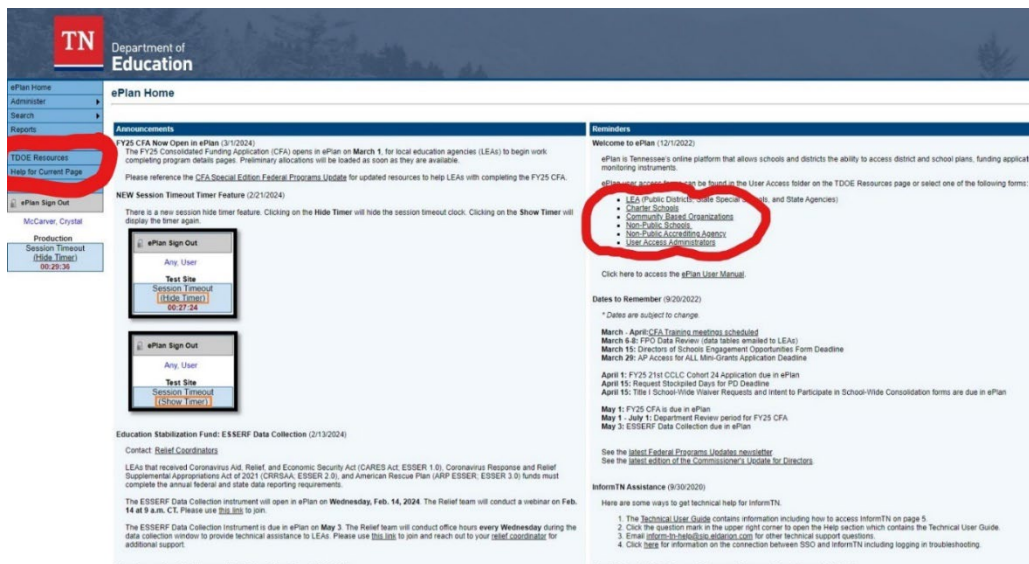
More guidance on allowability for each phase and a list of unallowable costs is provided in [Appendix A](#).

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 two 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 <i>(the Fiscal Representative can also submit reimbursement requests)</i>		
LEA Fiscal Update	Enter and submit requests for reimbursement of funds	Bookkeeper

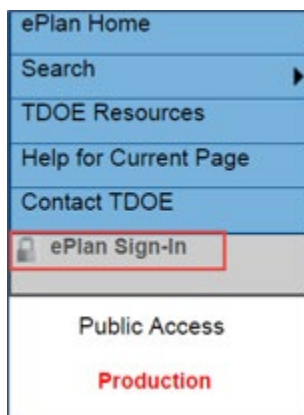
You will check the ones below on the user access form.

*** 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/>

Funding Application (App) and/or Grant Director Roles	Fiscal Representative Roles
Academic Special Courses Director	Dashboard View Only: view all ePlan components, but not edit
Charter Schools Facilities Cohort (23, 24, 25): edit & submit app	Fiscal Update* (Bookkeeper): request reimbursements from any funding app (CFO approval required for this role)
Charter Schools Grant Cohort Director (24, 25): edit & submit app	Fiscal Representative/Parental Leave Director (CFO/Finance Director): fiscal approve funding app.; submit
CTE Special Course and Special Program	Authorized Representative/ePlan Audit Director: final approve any funding app. & monitoring document (Only Director of Schools, Executive Director, or Founder)
Innovative School Model Grant Director	
Parental Leave Director	
Physical Activity Compliance Director	

Logging into ePlan

Once you are set up in ePlan, you will receive an email from 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

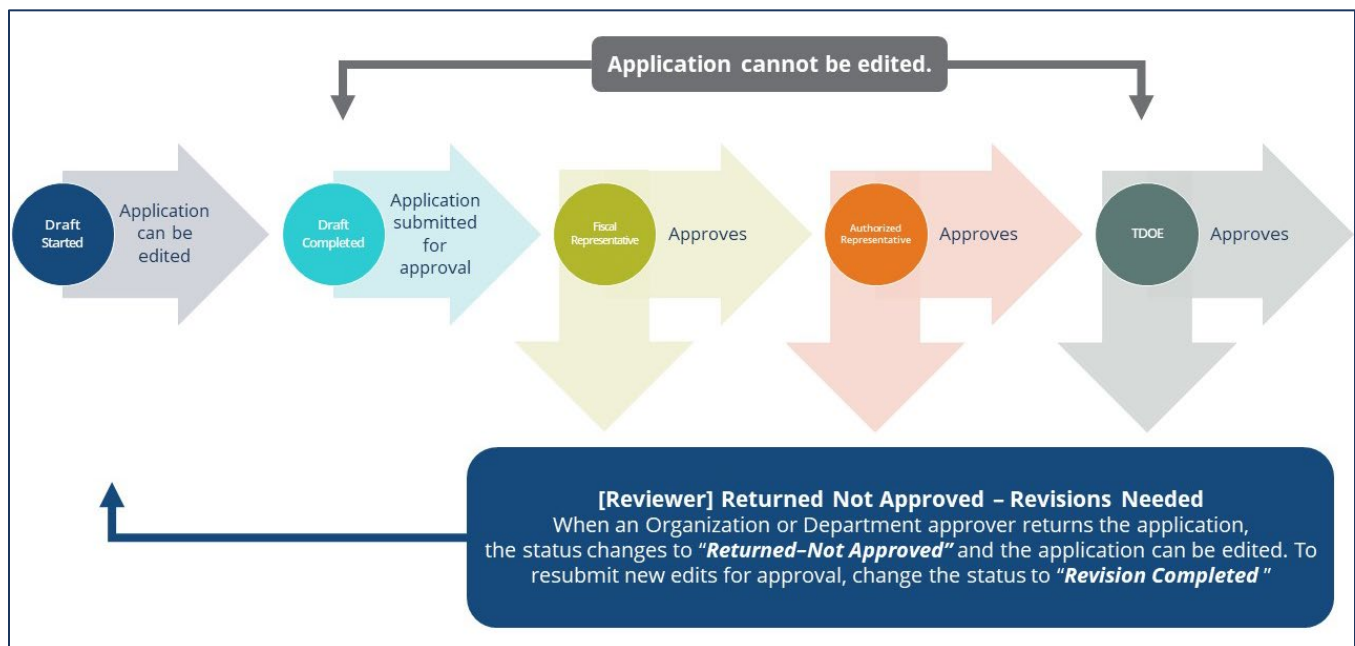
Below are the roles and the order of the workflow steps for the application process. Only those with the designated role can move the application to the next step in the process.

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 department *program director* for approval. The department *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)

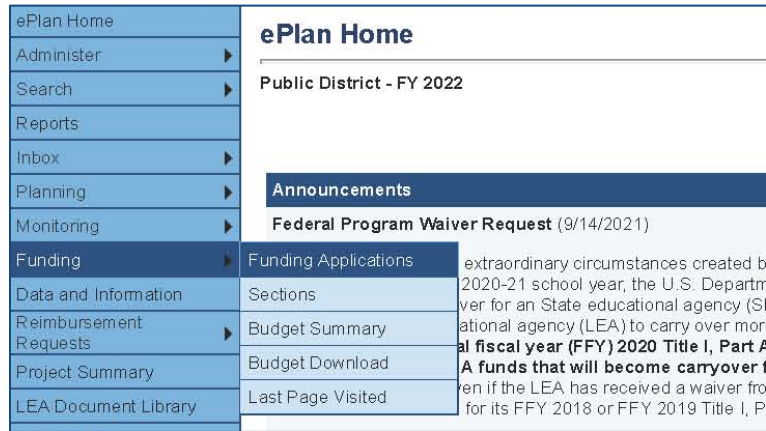
The stage in which the application is in determines whether or not an application can be edited. The application must be in *Draft Started* or have been returned for revisions to be edited.



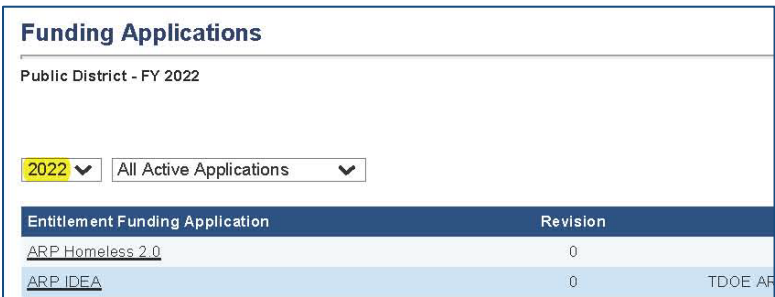
Funding Application

Accessing the Application

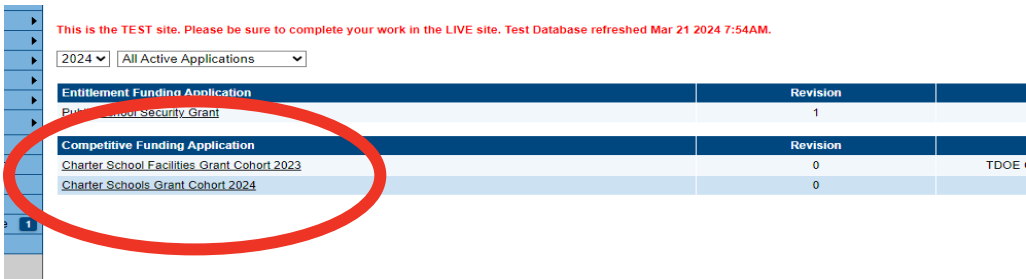
To navigate to applications from the ePlan homepage, hover over the **Funding** tab on the left menu bar, then select **Funding Applications**. **NOTE:** For users with ePlan roles for multiple organizations, return to ePlan home to select the correct organization before proceeding to Funding Applications.



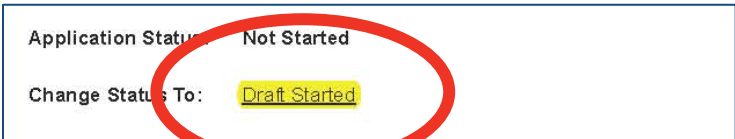
Select the desired fiscal year from the dropdown in the upper left corner of the screen. Funding applications are stored in ePlan according to the state fiscal year (i.e., 2022 indicates the 2021–22 school year).



Click on **the application name (Charter Schools Grant Cohort 2024, Cohort 2025, or Cohort 2026)** to access the application. The cohort is designated by the fiscal year in which the award is loaded into ePlan. If you are unsure which cohort you are in, contact the CSP grant manager.



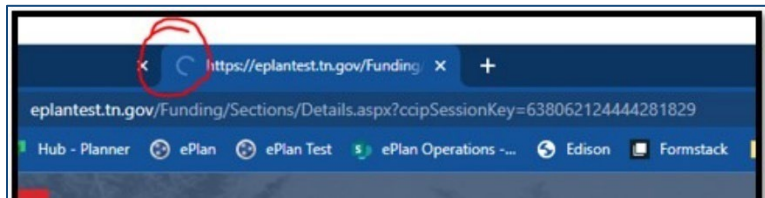
To begin the application, next to **Change Status To:** click on **Draft Started**.



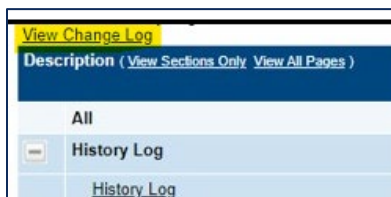
Saving Funding Application Pages

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 been completely saved. Please make sure that the browser's loading icon is no longer spinning before closing the page.

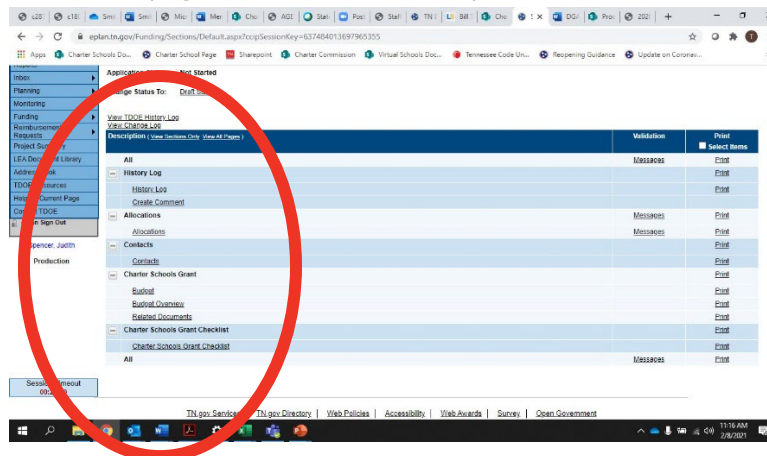


The best way to see if a change to the application was saved after leaving the page is to review the **Change Log**. The **Change Log** for the application can be accessed from the **Sections** page.



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.



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.

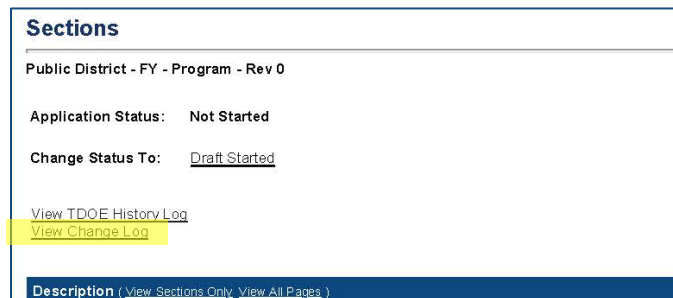
Users can only see grant applications and sections where an allocation exists for the LEA. For example, if an LEA does not receive the Charter Schools Grant, the page is not visible to that LEA.

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](#).



The screenshot shows the 'Sections' page in the ePlan application. At the top, it says 'Public District - FY - Program - Rev 0'. Below that, 'Application Status: Not Started' and 'Change Status To: Draft Started'. There are two links: 'View TDOE History Log' and 'View Change Log', with the latter highlighted in yellow. At the bottom, there is a 'Description' section with links for 'View Sections Only' and '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.

The screenshot displays the ePlan web application interface. On the left, a sidebar menu lists various navigation options, with 'Allocations' circled in red. The main content area shows the 'Application Status' as 'Not Started' and 'Change Status To' as 'Draft Started'. Below this, there is a table with columns for 'Description', 'Validation', and 'Print Select Items'. The table lists several items, including 'History Log', 'Create Comment', 'Allocations', 'Contacts', 'Charter Schools Grant', 'Budget', 'Budget Overview', 'Related Documents', 'Charter Schools Grant Checklist', and 'Charter Schools Grant Checklist'. The 'Allocations' row is highlighted in blue. At the bottom of the page, there is a 'Session Timeout' warning and a footer with links to 'TN.gov Services', 'TN.gov Directory', 'Web Policies', 'Accessibility', 'Web Awards', 'Survey', and 'Open Government'.

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.

LEA ID#		LEA Name	
LEA Official Address			
Street	City	Zip Code	
Phone	LEA Website		
Director of Schools			
Name	Email	Phone	
TN ALL Corps Point of Contact			
Name	Email	Phone	
Save And Go To			

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.

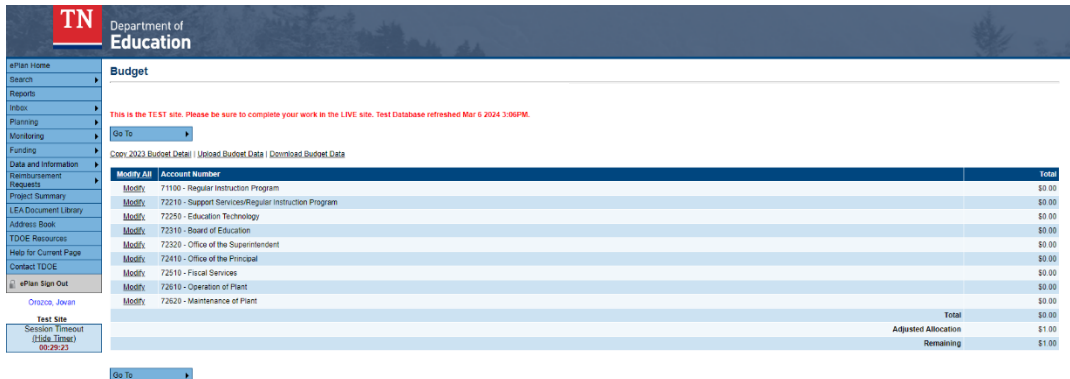
Assurance	
Public District - FY 2022 - TN ALL Corps - Rev 0 - TN ALL Corps	
Save And Go To	
☐ * The undersigned authorized representative hereby applies for the program funds requested in the application on behalf of the identified LEA (Grantee). These Assurances, together with all application information submitted by the LEA, constitute the "Grant Contract."	
The Grantee hereby agrees to the following Assurances:	
1.	Administration of the program, activities, and services covered by this Grant Contract shall be in accordance with all applicable state and federal statutes, regulations, and the approved application.
2.	The Grantee shall make a good faith effort (as demonstrated by communication, recruitment, and retention plans) to serve at least 15% of students in

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.

Date:							
☐ * The charter school authorized representative has attached a signed copy of the full assurances in the related document assurance link found below.							
<table><thead><tr><th>Type</th><th>Document Template</th><th>Document/Link</th></tr></thead><tbody><tr><td>(FY24 Charter Grant) Charter Grant Assurances (Upload at least 1 document(s))</td><td>Charter Grant Assurance</td><td></td></tr></tbody></table>		Type	Document Template	Document/Link	(FY24 Charter Grant) Charter Grant Assurances (Upload at least 1 document(s))	Charter Grant Assurance	
Type	Document Template	Document/Link					
(FY24 Charter Grant) Charter Grant Assurances (Upload at least 1 document(s))	Charter Grant Assurance						
Go To							

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.



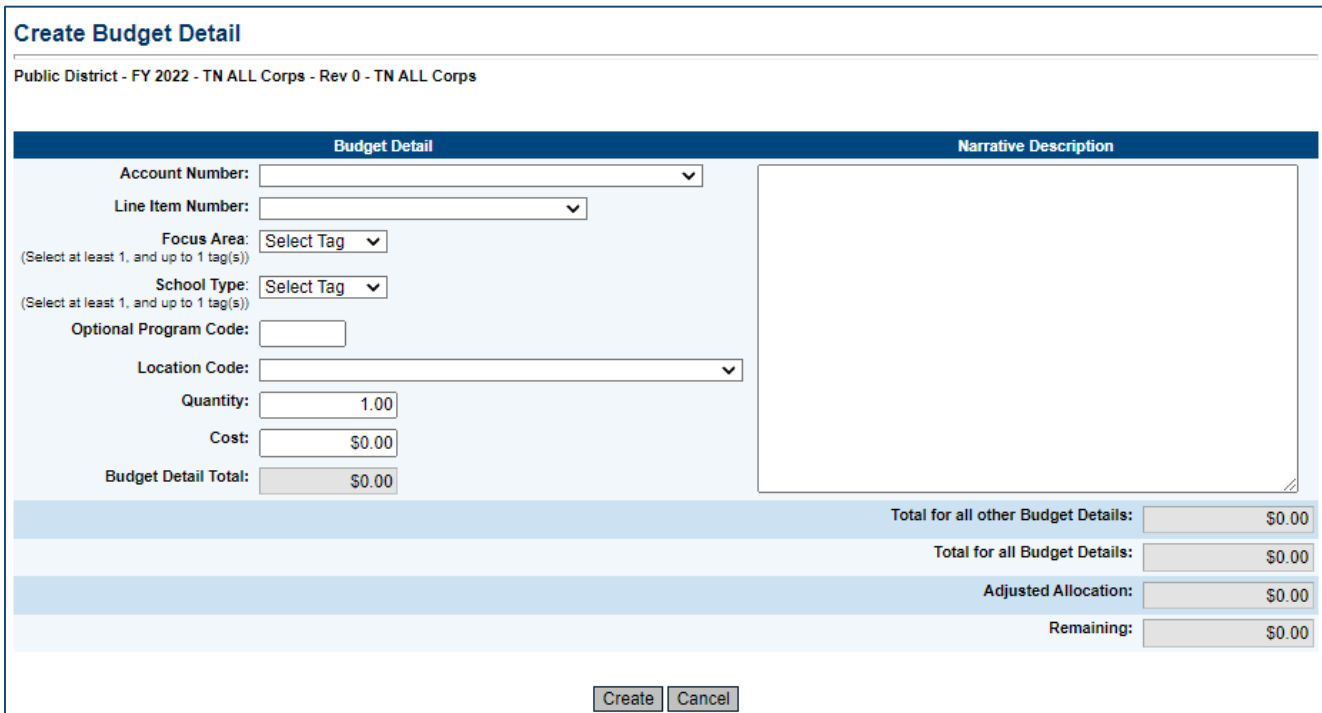
Modify	Account Number	Total
71100 - Regular Instruction Program		\$0.00
72210 - Support Services/Regular Instruction Program		\$0.00
72250 - Education Technology		\$0.00
73310 - Board of Education		\$0.00
73320 - Office of the Superintendent		\$0.00
73410 - Office of the Principal		\$0.00
73510 - Fiscal Services		\$0.00
73610 - Operation of Plant		\$0.00
73620 - Maintenance of Plant		\$0.00
	Total	\$0.00
	Adjusted Allocation	\$1.00
	Remaining	\$1.00

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**.



Delete	Edit	Budget Detail	Narrative Description
			Total for filtered Budget Details: \$0.00
			Total for all other Budget Details: \$0.00



Public District - FY 2022 - TN ALL Corps - Rev 0 - TN ALL Corps

Budget Detail	Narrative Description
Account Number: Line Item Number: Focus Area: School Type: Optional Program Code: Location Code: Quantity: 1.00 Cost: \$0.00 Budget Detail Total: \$0.00	
Total for all other Budget Details: \$0.00	
Total for all Budget Details: \$0.00	
Adjusted Allocation: \$0.00	
Remaining: \$0.00	

Create Cancel

- 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

- 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.*
- 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
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
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					
Quantum 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					
Quantum 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					
Quantum 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.

Budget Overview
Humboldt City Schools (271) Public District - FY 2023 - State Funds - Rev 1 - 141 - General Purpose

Go To ▶

Filter by Location: All - \$11,362,749.00 ▼

Show Unbudgeted Categories

Account Number	71100 - Regular Instruction Program	71200 - Special Education Program	71300 - Vocational Education Program	72110 - Attendance	72120 - Health Services
Line Item Number					

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 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.

Sections		
Sample (###) Public District - FY 2023 - Consolidated - Rev 0		
Application Status: Draft Started		
Change Status To: Draft Completed		
View TDOE History Log View Change Log		
Description (View Sections Only View All Pages)	Validation	Print
		☐ Select Items
All	Messages	Print
Consolidated Checklist		Print
Consolidated Checklist		Print
Cover Page	Messages	Print
Cover Page	Messages	Print
History Log		Print
History Log		Print
Create Comment		
Allocations		Print
Allocations		Print

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.

Validation Messages

Sample (###) Public District - FY 2023 - Consolidated - Rev 0

[Return To Sections Page](#)

Cover Page

	Cover Page
Review	Questions marked with an asterisk (*) require a response. Error

Title I, Part A

	Budget
Review	The Title I, Part A budget of \$0.00 is less than the Adjusted Allocation amount of \$0.01. Warning

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.

Validation Messages

Sample (###) Public District - FY 2023 - Consolidated - Rev 0

[Return To Sections Page](#)

Cover Page

	Cover Page
Review	Questions marked with an asterisk (*) require a response. Error

Title I, Part A

	Budget
Review	The Title I, Part A budget of \$0.00 is less than the Adjusted Allocation amount of \$0.01. Warning

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.

Description (View Sections Only View All Pages)	Validation	Print ☐ Select Items
All		Print
History Log		Print
History Log		Print
Create Comment		
Allocations		Print

- 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.

Description (View Sections Only View All Pages)	Validation	Print ☒ Select Items
All		☐
History Log		☐
History Log		☐
Create Comment		
Allocations		☐

- 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.

576.707 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	LEA's fiscal representative
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:

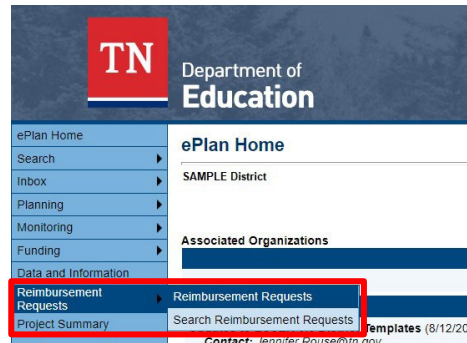
- only be submitted for a funding application that has been fully approved by the department.
 - Note:* If a grantee is creating a revision to their funding application, a reimbursement request must be created based on the most-recently approved funding application budget, or the grantee must wait until 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	<i>LEA Fiscal Representative</i> 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	<i>LEA Fiscal Representative</i> 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.

Reimbursement Requests						
SAMPLE District - FY 2022						
2022 ▾ All Funding Applications ▾						
Funding Application	Grant	Available Budget	Total Available Amount	Received Amount	Net Available Amount	Pending Request Amount
ARP Homeless 2.0	ARP Homeless 2.0	\$1,000,000.00	\$1,000,000.00	\$0.00	\$1,000,000.00	None
ARP IDEA	ARP IDEA Part B Funds	\$0.00	\$0.00	\$0.00	\$0.00	None
ARP IDEA	ARP IDEA Preschool Funds	\$0.00	\$0.00	\$0.00	\$0.00	None

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

Project Summary										
SAMPLE District- FY 2022 - Sample Grant										
Return to Reimbursement Requests										
Project Information										
Project Number	99-XXX-000									
C.F.D.A. Number										
Initial Substantially Approved Date	7/1/2021									
Project Begin Date	7/1/2021									
Project End Date	6/30/2022									
Allocation	\$1,000,000.00									
Available Budget	\$1,000,000.00									
Allow Carryover	False									
Project Status	Normal [Hold] [History]									
Create New Reimbursement Request										
Reimbursement Requests										
#	Amount	Request Period	Status	Status Date	Voucher #					
1	\$500,000.00	September 30, 2021	State Accounting System Paid	October 8, 2021	00999999					
Create New Adjustment										
Adjustments										
	Amount	Type	Creator	Date						
There are no matching Adjustments for this grant.										

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.
- If you hover your mouse over each cell, you will see the budget amount, the amount that has been requested, and the amount remaining.
 - ePlan will calculate the *Total*.
 - Remember, always enter year-to-date expenditures. If you do not, there will be a validation error preventing the submission of the request.

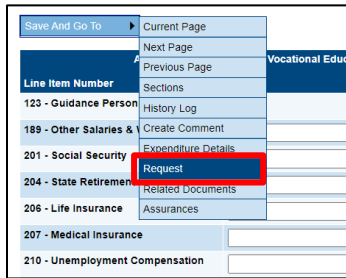
Expenditure Details

SAMPLE District - FY 2022 - Sample Grant

Save And Go To ▶

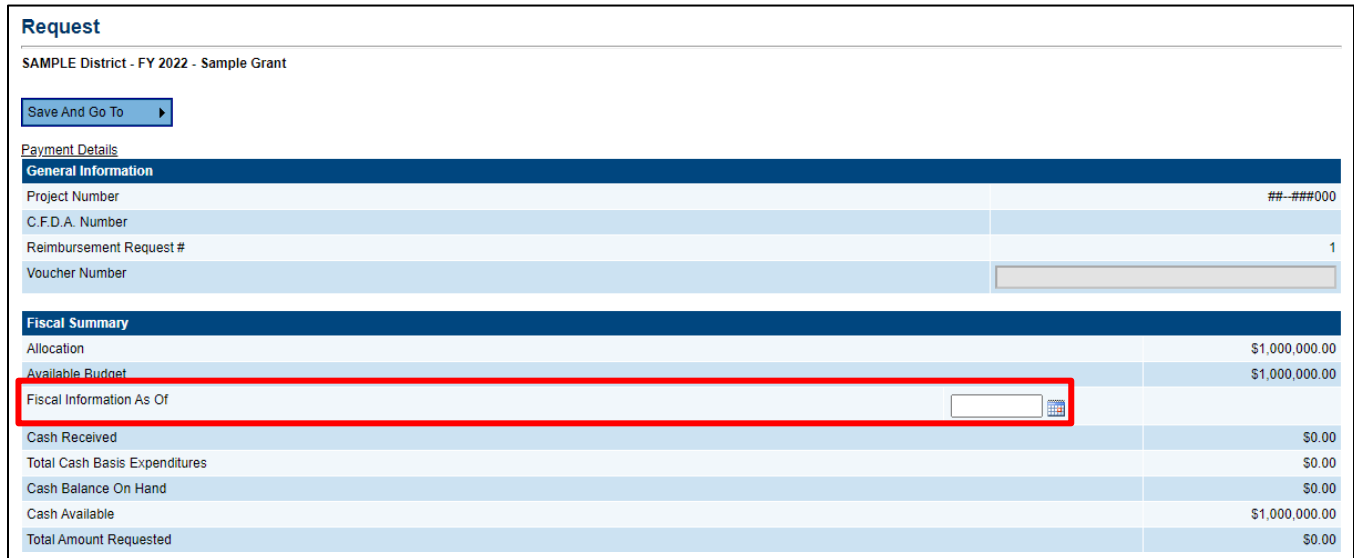
Account Number	71300 - Vocational Education Program	72130 - Other Student Support	72230 - Support Services/Vocational Education Program	99100 - Transfers Out	Total
Line Item Number					
123 - Guidance Personnel		0.00			0.00
189 - Other Salaries & Wages	0.00				0.00
201 - Social Security	0.00	0.00			0.00
204 - State Retirement	0.00	0.00			0.00
206 - Life Insurance		0.00			0.00
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
395 - Travel			0.00		0.00
395C - 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*.



Save And Go To	Current Page
	Next Page
	Previous Page
Line Item Number	Sections
123 - Guidance Person	History Log
189 - Other Salaries &	Create Comment
201 - Social Security	Expenditure Details
204 - State Retirement	Request
206 - Life Insurance	Related Documents
207 - Medical Insurance	Assurances
210 - Unemployment Compensation	

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



Request

SAMPLE District - FY 2022 - Sample Grant

Save And Go To

Payment Details

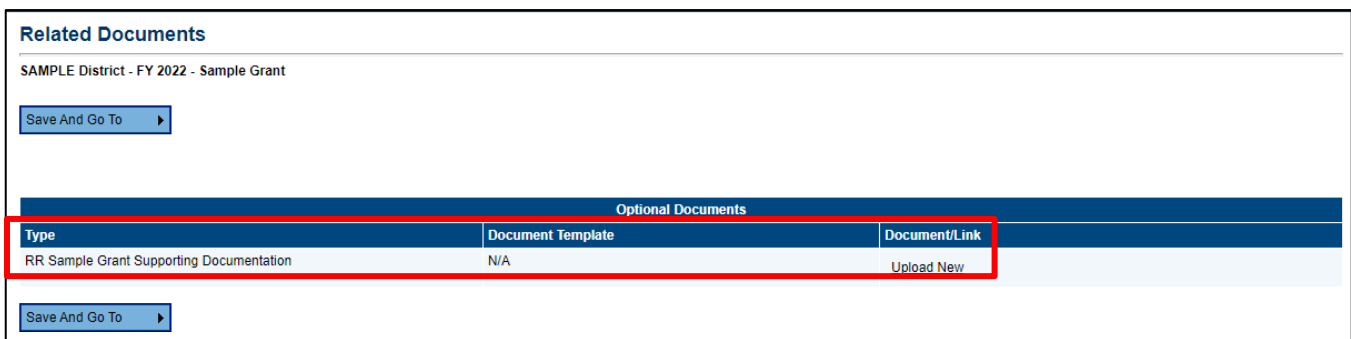
General Information

Project Number	###-###000
C.F.D.A. Number	
Reimbursement Request #	1
Voucher Number	

Fiscal Summary

Allocation	\$1,000,000.00
Available Budget	\$1,000,000.00
Fiscal Information As Of	
Cash Received	\$0.00
Total Cash Basis Expenditures	\$0.00
Cash Balance On Hand	\$0.00
Cash Available	\$1,000,000.00
Total Amount Requested	\$0.00

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. All reimbursement requests must include an invoice and proof of payment for each requested expense.



Related Documents

SAMPLE District - FY 2022 - Sample Grant

Save And Go To

Optional Documents

Type	Document Template	Document/Link
RR Sample Grant Supporting Documentation	N/A	Upload New

Save And Go To

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](#)

- Errors* must be addressed before the request can be submitted.
- Warnings* do not need to be addressed but be sure to review the warnings to ensure you did not miss an important step.
- 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

- 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.*
- 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](#)

Final Expenditure Report (FER)

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.

Process Overview and User Roles

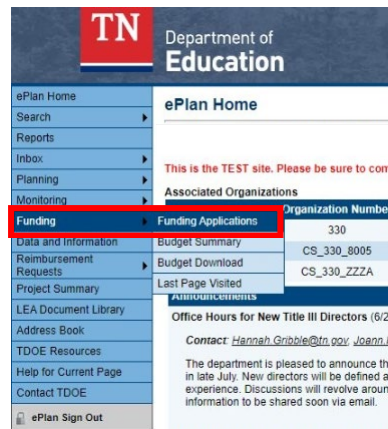
- The Final Expenditures, Actual Revenue, Carryover, and FER Related Documents sections must be completed in each FER.
- Grant revenue received by the school must be reported in the Actual Revenue section.
- Any remaining and allowable carryover amount must be entered on the Carryover page, as applicable.
- A Statement of Revenues and a Statement of Expenditures 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.
- 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 <i>FER Grants Management</i> role clicks FER Grants Management Approved (or FER Grants Management Returned Not Approved)

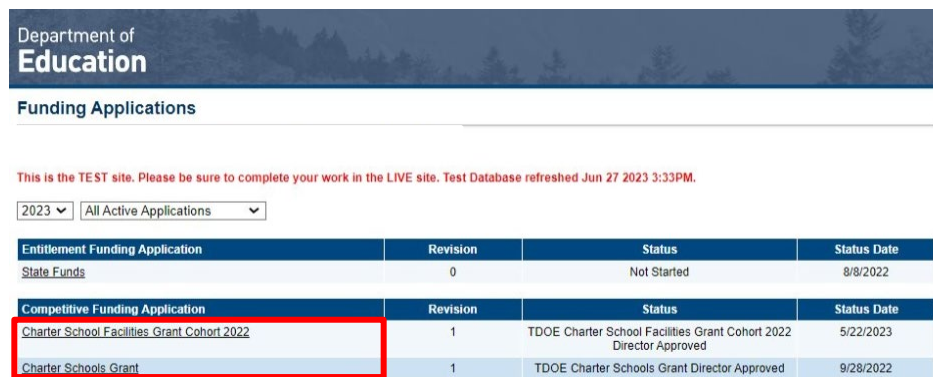
After each status change, ePlan automatically sends a notification email to all users in the LEA who have the ePlan role of the next step in the process. For example, after the *LEA Grant Program Director* clicks *Draft Completed*, ePlan automatically emails all users in the LEA with the role of *LEA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

FER Submission Guide

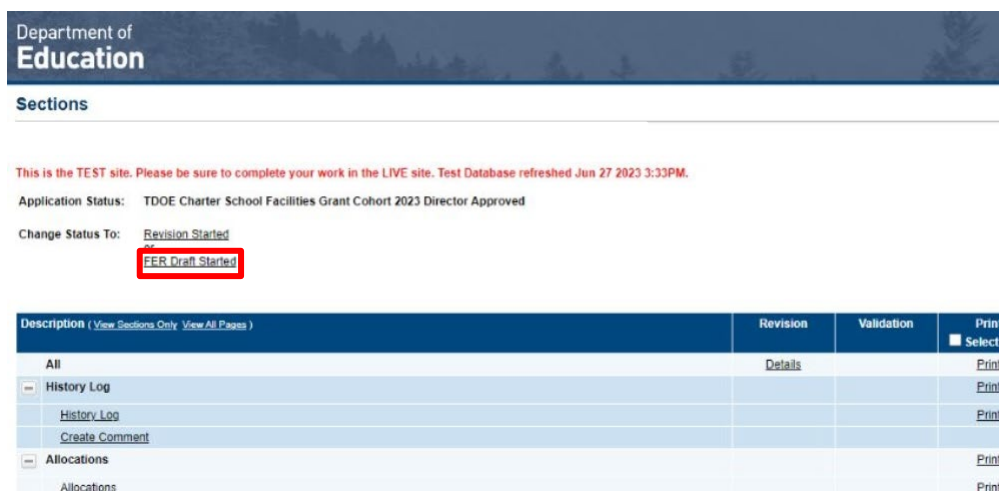
1. Sign into eplan.tn.gov.
2. From the ePlan main menu, select *Funding > Funding Applications*.



3. Select the fiscal year and specific grant. All grants listed will require a separate FER to be completed.



4. Once the grant is selected, click *FER Draft Started*.



5. Click the check box and click *Confirm* to verify that you wish to start your FER. Once the FER is started, no additional Reimbursement Requests for the fiscal year can be submitted.

Status Change Confirmation

Organization Name - FY - Grant Program

☒ Once the applicant starts the Final Expenditure Report, no more revisions may be made to this Funding Application. Furthermore, the applicant may not create any additional Reimbursement Requests for the grants in this Funding Application. By completing this status change, the applicant acknowledges and agrees to be bound by these terms.

You are about to change the status to FER Draft Started. Check the box and Click Confirm to change the status.

6. On the *Sections* page, click *Final Expenditures*.

Sections

This is the TEST site. Please be sure to complete your work in the LIVE site. Test Database refreshed Jun 27 2023 3:33PM.

Application Status: FER Draft Started

Change Status To: [FER Draft Completed](#) or [FER Cancelled](#)

Description (View Sections Only View All Pages)	Validation	Print ☐ Select Items
All	Messages	Print
History Log		Print
History Log		Print
Create Comment		Print
Allocations		Print
Allocations		Print
Charter School Facilities Grant Cohort 2022- Competitive	Messages	Print
Actual Revenues		Print
Final Expenditures		Print
Balance Sheet	Messages	Print
FER Summary Report 1		Print
FER Summary Report 2	Messages	Print
FER Related Documents		Print
Budget		Print
Budget Overview		Print
Related Documents		Print
Final Expenditure Report		Print
Carryover		Print

7. Copy down the number in the bottom right. This is the revenue, or the total expenditures claimed through reimbursements, for this grant this fiscal year.

Final Expenditures

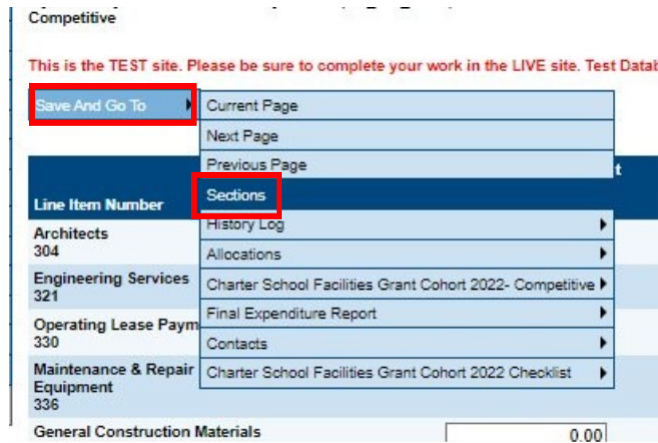
This is the TEST site. Please be sure to complete your work in the LIVE site. Test Database refreshed Jun 27 2023 3:33PM.

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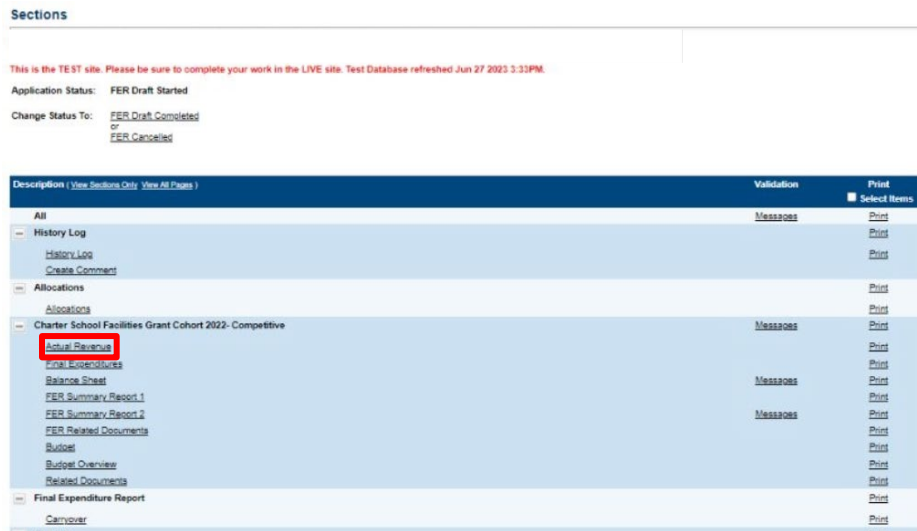
Account Number	72620 - Maintenance of Plant	Total
Line Item Number		
Operating Lease Payments		
330	37,876.76	37,876.76
Total	37,876.76	37,876.76

[▶](#)

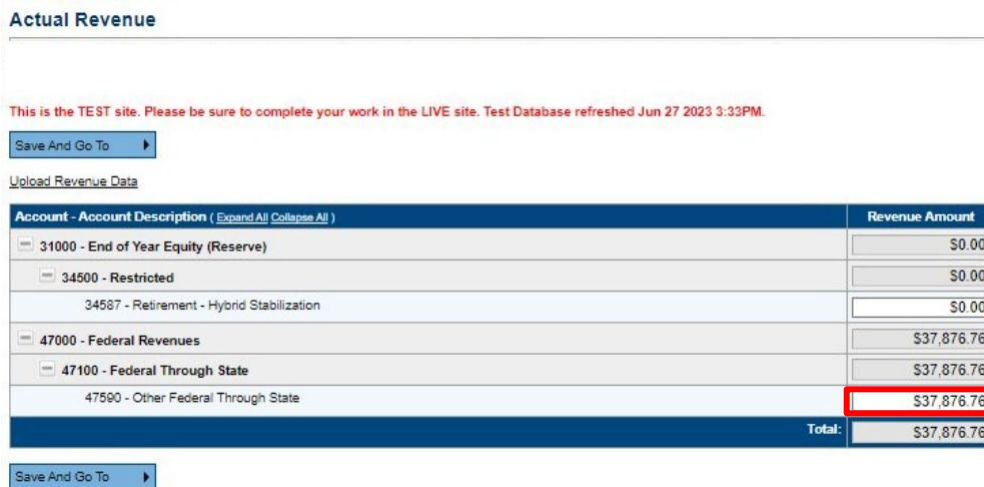
8. Hover over *Save and Go To* and click *Sections*.



9. On the *Sections* page, click *Actual Revenue*.



10. Click "Expand All" and then type the revenue amount from the *Final Expenditures* page in the 47590 section.



11. On the *Sections* page, click "Carryover".

Sections

This is the TEST site. Please be sure to complete your work in the LIVE site. Test Database refreshed Jun 27 2023 3:33PM.

Application Status: FER Draft Started

Change Status To: FER Draft Completed or FER Cancelled

Description (View Sections Only View All Pages)	Validation	Print Select Items
All	Messages	Print
History Log		Print
History Log		Print
Create Comment		Print
Allocations		Print
Allocations		Print
Charter School Facilities Grant Cohort 2022- Competitive	Messages	Print
Actual Revenue		Print
Final Expenditures		Print
Balance Sheet	Messages	Print
FER Summary Report 1	Messages	Print
FER Summary Report 2	Messages	Print
FER Related Documents		Print
Budget		Print
Budget Overview		Print
Related Documents		Print
Final Expenditure Report		Print
Carryover		Print

12. Copy the total(s) from the "Amount Eligible for Carryover" column to the "Amount to Carryover" column. This moves unspent funds into the next fiscal year.

Carryover

This is the TEST site. Please be sure to complete your work in the LIVE site. Test Database refreshed Jun 27 2023 3:33PM.

Save And Go To ▶

Grant	Allocation	Expenditures	Cash Received	Amount Remaining	Amount Eligible for Carryover		Amount to Carry Over	Acknowledge Carryover Less Than Amount Eligible
Charter School Facilities Grant Cohort 2023- Per Pupil	\$62,591.91	\$37,876.76	\$37,876.76	\$24,715.15	\$24,715.15	→	24,715.15	☐
Charter School Facilities Grant Cohort 2023- Competitive	\$238,597.00	\$0.00	\$0.00	\$238,597.00	\$238,597.00	→	238,597.00	☐

Save And Go To ▶

13. On the *Sections* page, click *FER Related Documents*.

Description (View Sections Only View All Pages)	Validation	Print Select Items
All	Messages	Print
History Log		Print
History Log		Print
Create Comment		
Allocations		Print
Allocations		Print
Contacts		Print
Contacts		Print
Charter Schools Grant	Messages	Print
Actual Revenue		Print
Final Expenditures		Print
Balance Sheet	Messages	Print
FER Summary Report 1		Print
FER Summary Report 2		Print
FER Related Documents	Messages	Print
Budget		Print
Budget Overview		Print
Related Documents		Print

14. Upload the two required statements. This information can come from the school's accounting system or an alternative report with the required information.

- Statement of Revenue: A statement to show how much in grant revenues were posted to the school's books.
- Statement of Expenditures: A summary statement to show how much in expenditures were posted to the school's books. At minimum, this should include which account (including an account description) was charged and how much for each account.

Go To ▶		
Required Documents		
Type	Document Template	Document/Link
(FER) Statement of Revenues - June 30 (Upload at least 1 document(s))	N/A	Upload New
(FER) Statement of Expenditures - June 30 (Upload at least 1 document(s))	N/A	Upload New
Optional Documents		
Type	Document Template	Document/Link
(FER) Additional Supporting Documents	N/A	Upload New

15. On the *Sections* page, click *FER Draft Completed*. On the next page, click *Confirm*.

Department of
Education

Sections

This is the TEST site. Please be sure to complete your work in the LIVE site. Test Database refreshed Jun 27 2023 3:33PM.

Application Status: FER Draft Started

Change Status To: FER Draft Completed

FER Cancelled

Description (View Sections Only View All Pages)	Validation
All	Messages
History Log	

16. The LEA Fiscal Representative and the LEA Authorized Representative need to sign into ePlan and approve the FER submission.

Department of
Education

Sections

This is the TEST site. Please be sure to complete your work in the LIVE site. Test Database refreshed Jun 27 2023 3:33PM.

Application Status: FER Draft Completed

Change Status To: FER LEA Fiscal Representative Approved
[FER LEA Fiscal Representative Returned Not Approved](#)

Description (View Sections Only View All Pages)	Validation	Pri ■ Se Item
All	Messages	Pri
 History Log		Pri
History Log		Pri

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.

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.

Note for Expansion Subgrants:

- Expansion subgrantee expenses must be directly tied to the expansion. Costs that support the ongoing operation of existing grade levels or seats are not allowable.
- Example: If a school with 500 students expands by 100 students, purchasing 100 desks for the new students would be allowable. However, purchasing 500 desks to replace furniture for both new and existing students would not be allowable.

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, at 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 or expansion expenses and organization development. 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.	Cost allowable ONLY for start-up or expansion expenses. Contract support for on-going 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 date services were rendered	Planning and Implementation
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 school opening date.	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:	Documentation for expense must include an effective date which shows that coverage begins no earlier than 3 months prior to school opening date.	72310 506 - Liability Insurance 72310 508 - Premium on Corporate Surety Bonds	- Must provide electronic copy of the policy or payment schedule. - Documentation for expense must	Implementation and 3 months prior to school opening date.

	Property insurance, liability insurance for officers and directors, fidelity bond, commercial liability insurance, employee liability insurance.		72310 513 - Workers Compensation Insurance 72610 502 - Building and Content Insurance	include an effective date which shows that coverage begins no earlier than 3 months prior to school opening date.	
Salaries	Essential Staff Salaries During Planning Phase Salary or portion of salary for essential staff paid during school's pre-opening (planning) period.	Allowable for senior administrators (i.e. Executive Director/CEO/CAO, Principal, etc.) ONLY during planning year - NOT allowable for CMO level employees if their work consists of service to schools other than the awarded school	72210 105 - Instructional Support Supervisor/Director 72320 101 - Director of Schools 72410 104 - Principal	- Offer letter or employee contract - Payroll register or report	Planning
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 after the start date of the school. - 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.). EXAMPLES: Inventory software, visitor registration software, office suite licenses for front desk and administrative staff.	- 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.	72250 471 - Software	Itemized invoice or receipt	Planning and Implementation
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.	72250 790 - Other Equipment 72410 701 - Administration Equipment	Itemized invoice or receipt	Planning and Implementation

		Installation of computer network cabling is only allowable when not already present and may not comprise a capital improvement to the property.			
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 <i>and</i> 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 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.	- 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 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.	72410 499 - Other Supplies and Materials	- Contract or employment agreement with any service providers - Itemized invoice or receipt	Planning <i>and</i> Implementation
Building Readiness	Renovations and Minor Repairs Carrying out necessary renovations to ensure that a new school building complies with applicable statutes and regulations, and minor facilities repairs (excluding construction).	- Renovations must not add capital value to the facility. - Renovations can improve an existing space to make it more accessible for students or to comply with applicable statutes and	72410 399 – Other Contracted Services	- Itemized invoice or receipt - Invoice must be detailed enough to verify allowability of services.	Planning <i>and</i> Implementation

	EXAMPLES: Window film installation, wheelchair ramp installation, widening doorways, replacing damaged tiles, plumbing repairs, replacing broken windows.	regulations, but structural alterations or additions are unallowable capital improvements. Renovations must be limited to minor repairs to keep the facilities in efficient operating condition.			
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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 Instructional software/programs (purchased and/or rental) delivered online or via tangible device (software disc). EXAMPLES: Supplemental literacy programs, virtual instruction systems, tutoring programs.	- 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	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	- 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	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

	amplification, interactive boards, DVD players. Special classes: teaching clocks, microscopes, scientific-calculators, musical instruments, physical education equipment.	specific class is part of daily curriculum.			
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.	All software purchase requests must include the product specifications which describe the scope of the services delivered by the program.	72210 471 - Software	Itemized invoice or receipt	Planning and Implementation

	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 duration of subscription license. • Software renewals after the school's implementation phase are not allowable.			
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.	• Equipment must be a part of daily student curriculum. • Cannot be permanently affixed to school property	• 71100 722 - Regular Instruction Equipment	Itemized invoice or receipt	Planning and Implementation

	EXAMPLES: Playscapes or play systems, tetherball sets, swing sets, portable basketball hoops, music bleachers.	(building/facilities/campus grounds).			
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 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.).	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
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.	- 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

	EXAMPLES: Desktops, docking stations, laptops, monitors, standard printers / scanners.				
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 / major renovation of an existing facility - Capital renovations beyond minor repairs, including structural repairs and additions. - 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 school opening date - 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

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 school opening date • Principal/Head of School salaries after school opening date
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

Appendix B: Reimbursement Request Document Upload

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.

Appendix C: Procurement and Purchasing Guide

The Office of Management and Budget has adopted and periodically updates the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200 (known as the Uniform Guidance or UGG), which is a uniform set of administration rules governing all federal grant awards. The most recently updated rules were incorporated by the U.S. Department of Education into the Education Department General Administrative Regulations (EDGAR). The UGG and EDGAR rules apply to all recipients and subrecipients of federal education grant awards, including schools receiving CSP funds.

This section is intended to help schools ensure their policies and procedures comply with the procurement and purchasing requirements governing all federal grants. This section provides a brief overview of key sections, and the full federal requirements for these administrative areas are found in the Code of Federal Regulations (CFR) at 2 CFR 200.318-326.

Documented Procurement Procedures

Schools must maintain and use documented procedures for procurement transactions under a Federal subaward, including for acquisition of property or services. These documented procedures must be consistent with Federal, state, and local laws and regulations.

Procurement Methods and Requirements

Federal purchasing requirements vary depending on the aggregate amount of the procurement transaction. Purchases may not be inappropriately broken up into smaller components solely to avoid the appropriate procurement method.

- Micro-Purchases: \$10,000 or less
 - Price or rate quotations are not required provided the school considers the price reasonable based on research, experience, purchase history, or other information; and maintains documents to support its conclusion.
- Simplified Acquisitions: \$10,000 to \$250,000
 - Price or rate quotations must be obtained from an adequate number of qualified sources. The school may exercise judgment in determining what number is adequate.
- Formal Procurement Methods: \$250,000 or more
 - Proposals
 - Requests for proposals require public notice, and all evaluation factors and their relative importance must be identified. Proposals must be solicited from multiple qualified entities.
 - Schools must have written procedures for conducting technical evaluations and making selections.
 - Contracts must be awarded to the responsible offeror whose proposal is most advantageous to the school considering price and other factors

- Sealed Bids
 - Bids are publicly solicited through an invitation, and a firm fixed-price contract is awarded to the responsible bidder whose bid conforms with all the material terms and conditions of the invitation and is the lowest in price.
- Noncompetitive Procurement
 - There are specific circumstances in which a school may use a noncompetitive procurement method, including:
 - The procurement transaction can only be fulfilled by a single source.
 - The public exigency or emergency for the requirement will not permit a delay resulting from providing public notice of a competitive solicitation.
 - The school requests in writing to use a noncompetitive procurement method, and the TDOE provides written approval.
 - After soliciting several sources, competition is determined inadequate.

If a school's authorizer has a more restrictive purchasing threshold than the federal thresholds outlined above, the school must comply with the stricter authorizer threshold.

Schools are also encouraged to enter into State and local intergovernmental agreements or inter-entity agreements for procurement transactions. These or similar procurement arrangements using strategic sourcing may foster greater economy and efficiency.

Procurement Records

Schools must maintain records sufficient to detail the history of each procurement transaction. These records must include the rationale for the procurement method, contract type selection, contractor selection or rejection, and the basis for the contract price.

Competition

All procurement transactions under the CSP grant must be conducted in a manner that provides full and open competition. Examples of situations that may restrict competition include, but are not limited to:

- Placing unreasonable requirements on firms for them to qualify to do business
- Requiring unnecessary experience and excessive bonding
- Noncompetitive pricing practices between firms or between affiliated companies
- Noncompetitive contracts to consultants that are on retainer contracts
- Organizational conflicts of interest
- Specifying only a "brand name" product instead of allowing "an equal" product to be offered and describing the performance or other relevant requirements of the procurement
- An arbitrary action in the procurement process

Appendix D: Asset Management Guide

The components of asset management include procedures for acquisition, use, management, and disposition. Requirements in the following areas are outlined in this guidance document:

- Asset Tagging
- Asset Acceptable Use
- Asset Inventory
- Asset Maintenance
- Asset Disposition

Supplies and Equipment Use for CSP Grant Recipients

The CSP grant allows for the purchase of supplies and equipment to support the planning and implementation of high-quality charter schools. Charter schools must use the supplies and equipment for the project for which it was acquired. All charter schools that receive items from the CSP grant are required to implement adequate procedures and internal controls to account for the location, custody, and security of supplies and equipment purchased with the grant.

Asset Classifications

Supplies and equipment purchased through the CSP grant must follow the state and federal policies for asset management. For the purpose of this guide, the term “asset” will be used to refer to the following:

Equipment: Tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that equals \$5,000 or more.

Supplies: All tangible personal property that is not equipment. A computing device is a supply if the acquisition cost is less than \$5,000, regardless of the length of its useful life.

Asset Tagging

Charter schools are responsible for asset tagging all equipment and supplies purchased through the CSP grant. All assets are to be tracked for their entire lifecycle (from time of purchase to disposal).

All assets should be tagged per the following guidelines:

1. Any item, regardless of cost, that may be used to retain sensitive information (i.e., personally identifiable information, FERPA, or other sensitive data) is to be tagged.
2. Any item with an expected life of greater than 1 year and a pre-tax value of \$250 or more is to be tagged.
3. If an item cannot be physically tagged due to the size or interference with the functionality of the item, this should be noted on the inventory.
4. Computer peripherals (i.e., monitors, keyboards, mice, etc.) and furniture are exempt from tagging but must be included in the inventory.

Asset Inventory

Each charter school shall utilize an inventory procedure for all assets purchased through the CSP grant. The inventory shall contain the same requirements for any equipment purchased with federal and state funds.

The following are the minimum requirements for the inventory:

- A description of the equipment
- A serial number, model number, or other identification number
- The funding source under which the equipment was acquired (i.e. CSP)
- The source of the item (vendor)
- The titleholder
- The acquisition date
- The unit cost
- The percentage of the equipment cost paid with federal funds.
- The physical location of the equipment
- The use and condition of the equipment (e.g., good, fair, poor)
- Any ultimate disposition data, including the date of disposal and sale price of the asset).

The inventory must be kept current and available for review as requested by TDOE as part of CSP grant monitoring. The school shall designate an individual responsible for conducting an annual physical inventory, and documentation shall be maintained of the date and the person conducting the physical inventory. This individual shall verify the existence, current utilization, location, and condition of each asset.

Asset Maintenance

Each participating charter school shall have procedures to ensure that assets are maintained and in good condition. The school is responsible for the safekeeping of all assets purchased through the CSP grant and shall ensure that a control system is in place with safeguards to prevent loss, damage, or theft. Possible control features could include:

- Locks or security camera (for particularly valuable or vulnerable items). Access controls to limit entry by unauthorized personnel.
- Use of logs or sign-in sheets for certain items of property: for example, iPads, laptops, cameras, projectors.
- Process for investigation of any loss, damage, and/or theft of equipment. Any loss, damage, and/or theft of equipment purchased with CSP grant funds should be reported to TDOE using the Asset Loss Form included in this guide.
- Documentation of notification of loss, damage, or theft of equipment and, if appropriate, any police reports.

Asset Disposition

If assets are no longer needed for purposes of the CSP program, they may be retained, sold, or disposed of if it is not needed in any other federal or state funded project or program. The transfer of an asset to another program should be noted in the school's inventory.

- Assets with an acquisition cost/current per unit fair market value of less than \$5,000 and are more than three years old may be retained, sold, or disposed of with no further obligation to the funding source. The disposition of such items should be noted in the school's inventory.
- Assets with a current fair market value of \$5,000 or more may be retained, donated, or sold.

- a. Schools must request approval from the department prior to the disposition of grant-funded purchases over \$5,000 by emailing a description and estimated cost of each asset to charter.schools@tn.gov. The department will then provide further instructions.
- b. The school's inventory should include the date of disposal and sales price, or the method used to determine current fair market value.
- c. The federal awarding agency is entitled to the federal share of the current market value or sales proceeds.

CSP Asset Loss Form

Please complete this form for any asset that has been lost, stolen, or damaged to be non-functional. This form is to be submitted to the department at charter.schools@tn.gov within five (5) days of a reported loss.

School	Date
Person Completing form	
Date of Loss	Location of Lost Asset

Cause of Loss (i.e. theft, fire, vandalism, etc.):

Was a police report filed? ☐ No ☐ Yes (If so, please attach a copy of the report.)

Corrective measures taken to prevent future loss:

Description of Asset(s): (attach additional sheets if necessary)

Item	Serial No.	Date Acquired	Cost New / Replacement	Repair

Appendix E: Accounting Code Guidance

This guidance is intended to provide an at-a-glance reference to accounting codes that schools most commonly use when completing funding applications in ePlan for the CSP grant. The examples in this guidance reflect patterns seen across prior CSP funding applications and are intended to help schools quickly identify appropriate codes and understand what is generally allowable under each code. For full allowability guidance and a detailed list of all allowable expenditures, please see [Appendix A](#).

Overview of Accounting Codes

When completing a funding application in ePlan, each planned expenditure must be budgeted to specific accounting codes. Accounting codes are comprised of both an account number and a line-item number. The **account number** reflects the function of the larger expenditure category, and the **line-item number** clarifies the specific purpose of the expenditure.

See the following accounting code as an example: 72410-104: Principal(s):

- Account Number: 72410
 - 72410 is the “Office of the Principal”, which includes activities concerned with directing and managing the operation of a particular school.
- Line-Item Number: 104
 - 104 specifies “Principal(s)” within the Office of the Principal account. “Principal(s)” in this context refers to the salary of the principal.

Frequently Used Account Numbers

When selecting accounting codes for a planned expenditure, schools should consider which account number most closely aligns with the function of the expenditure. Below is a brief overview of the account numbers subgrantees most commonly use and their function:

- 71100 - Regular Instruction Program
 - Activities that **provide students in grades K through 12 with learning experiences** to prepare them in their roles as citizens, family members, and workforce members. Expenditures for instructing students should be recorded in this program.
- 72210 - Support Services/Regular Instruction Program
 - Activities **assisting instructional staff** in planning, developing, and evaluating the process of providing student learning experiences. These activities include curriculum development, instruction techniques, child development and understanding, staff training, etc.
- 72250 - Education Technology
 - Activities designed to provide **internet and other technical services** to support instruction, attendance, health, administration, testing, and other areas as needed. Major categories include personnel, benefits, supplies, materials, and other expenses such as internet connectivity.
- 72410 - Office of the Principal
 - Office of the Principal includes activities concerned with **directing and managing the operation** of a particular school. These activities include those performed by the principal, assistant principals, and

other assistants while they supervise all school operations, evaluate staff, assign duties to staff, supervise and maintain the school's records, and coordinate school instructional activities with those of the school system. These activities also include the work of secretarial and clerical staff in support of the teaching and administrative duties.

Frequently Used Accounting Codes

The table below outlines the accounting codes most frequently used by CSP subgrantees. Each accounting code is accompanied by the matching line-item from ePlan and the most commonly reimbursed expenditures within each accounting code.

For some items below, two different account numbers are listed for a shared line-item. This is to reflect that similar purchases can serve two different functions, and so they may need two different accounting codes.

Some purchases may reasonably align to more than one accounting code. Schools should use their best judgement to select the code that most accurately reflects the primary purpose of the expense.

Accounting Code	Common Expenditures
71100 722: Regular Instruction Equipment	Classroom furniture, teacher/student computers, and other classroom equipment.
72410 104: Principal(s)	Salary for the principal / executive director during planning.
72210 189: Other Salaries & Wages 72410 189: Other Salaries & Wages	72210 (Support Services) includes other allowable instructional salaries, including curriculum development/integration. 72410 (Office of the Principal) includes other allowable administrative salaries, such as recruitment of students/staff.
72210 399: Other Contracted Services	72210 (Support Services) includes support related to academics, such as curriculum development.

72410 399: Other Contracted Services	72410 (Office of the Principal) includes support related to operations, such as policy development or minor building repairs.
71100 429: Instructional Supplies & Materials	Textbooks and consumable classroom supplies
71100 330: Lease/SBITA Payments	Lease and rent payments for up to 3 months immediately preceding school opening.
71100 471: Software 72250 471: Software	71100 (Regular Instructional Program) includes academic software and digital curriculum for students. 72250 (Education Technology) includes other school support software, such as inventory or visitor registration software.
72210 524: In-Service / Staff Development 72410 524: In Service / Staff Development	72210 (Support Services) includes training for instructional staff. 72410 (Office of the Principal) includes training for administrators and school leaders.
72210 299: Other Fringe Benefits 72410 299: Other Fringe Benefits	Benefits for allowable personnel expenses.