

EXHIBIT C

ALLOWABLE USES FOR WHICH CHARTER SCHOOLS MAY EXPEND COLLECTED REVENUES FROM HALF-CENT SALES SURTAX

A charter school's governing body may use charter school capital outlay funds for the following purposes:

- (a) Purchase of real property.
- (b) Construction of school facilities.
- (c) Purchase, lease-purchase, or lease of permanent or relocatable school facilities.
- (d) Purchase of vehicles to transport students to and from the charter school.
- (e) Renovation, repair, and maintenance of school facilities that the charter school owns or is purchasing through a lease-purchase or long-term lease of 5 years or longer.
- (f) Payment of the cost of premiums for property and casualty insurance necessary to insure the school facilities.
- (g) Purchase, lease-purchase, or lease of driver's education vehicles; motor vehicles used for the maintenance or operation of plants and equipment; security vehicles; or vehicles used in storing or distributing materials and equipment.
- (h) Purchase, lease-purchase, or lease of computer and device hardware and operating system software necessary for gaining access to or enhancing the use of electronic and digital instructional content and resources; and enterprise resource software applications that are classified as capital assets in accordance with definitions of the Governmental Accounting Standards Board, have a useful life of at least 5 years, and are used to support school-wide administration or state-mandated reporting requirements. Enterprise resource software may be acquired by annual license fees, maintenance fees, or lease agreement.
- (i) Payment of the cost of the opening day collection for the library media center of a new school.