



# CHARTER SCHOOL PROGRAM (CSP) GRANT ALLOWABLE COSTS GUIDE

*This handout is provided by the Program Office and is intended to help CSP sub-recipient schools in planning and preparing budgets and budget amendments for CSP funds.*

## *HOW TO USE THIS GUIDE:*

- Allowable costs are organized into 3 categories: Classroom Level, Instructional Support, and Operations of School.
- Some costs are **never** allowable within the CSP grant program. A list of unallowable costs is on the last pages of this guide.
- Whether a cost is allowable during a given phase is noted in the “Plan.,” “Imp I” and “Imp II” columns.
- This reference includes common Function and Object Codes.
- **Please do not copy and paste Descriptions!** This guide is meant to help schools determine whether a *type* of cost is allowable. In order to ensure that enough detail is included when drafting a budget, please be sure to provide the WHO/WHAT/WHEN/WHERE/WHY/HOW information.
- **Please do use Account Titles** – this will assist the Program Office in reviewing the budget worksheet.
- Finally, *if an item or service is not listed in this document, contact your CSP grant specialist.* They can help determine if a cost is allowable within the program and will help with Account Titles and codes.

## *IMPORTANT:*

- All requested budget line items must be *reasonable, necessary, allowable and allocable.*
- Budget requests must align with state and federal laws and guidance.
- Budget requests must align to project goals and demonstrate evidence with academic performance, student growth or expansion activities.
- Subrecipients may be required to provide additional documents to the Program Office at any time.
- Regardless of threshold, ALL 600-series object code items (e.g. furniture, fixtures, equipment, computer hardware) must be accountable and reported to the program office via the RFP-required Inventory reports.
- **All costs submitted for reimbursement of CSP purchases must be included on an approved budget. Purchases made prior to the approved budget or without approved amendment will not be eligible for reimbursement.**

### ***TYPES OF SCHOOLS SUPPORTED BY THE GRANT:***

- **New High-Quality Charter Schools:** new schools need to provide data and evidence around opening a high-quality school.
- **Expanding High-Quality Charter Schools:** expansion includes schools which are those that add at least 3 grade levels to an existing high-quality school, or by adding another school site to a district with high-quality charter schools. The expectation and the goals are that the expansion should be 50% of the current student enrollment. The expansion is for those grades that are not currently covered by the contract and have three years of successful data. Expansion schools are eligible for planning and implementation. The Expansion can occur in a slow growth model agreed to by the MDE/PSA unit and the authorizer.
- **Replication High-Quality Charter School:** replication of high-quality includes at or above 50% on the State Index at a new location that receives a new school/district code. The replication school/district must have 3 years of successful data. The Replication can occur in a slow growth model agreed to by the MDE/PSA unit and the authorizer.

CLASSROOM LEVEL					
ACCOUNT TITLE	PUPOSE/DESCRIPTION	❖ ACCEPTABLE JUSTIFICATION EXAMPLES ➤ NOTES	PLANNING	IMP. 1	IMP. 2
<b>Furniture, Fixtures and Equipment</b>  Classroom Equipment	Non-computer hardware for instructional use. Durable goods with a reasonable life expectancy of over a year. May also include durable instructional equipment for special classes.  <b>EXAMPLES:</b> Projectors, screens, document cameras, audio amplification, DVD players. Special classes: teaching clocks, microscopes, musical instruments, physical education equipment.	❖ High priced or unusual equipment: attach product specifications for example item. ❖ Special Classes: Course listing which demonstrates specific class is part of daily curriculum.  ➤ For school library, media center, and computer lab equipment, see <a href="#">Instructional Support</a> .	N	Y	Y
<b>Furniture, Fixtures and Equipment</b>  Classroom Furniture	Classroom furniture.  <b>EXAMPLES:</b> Desks, chairs, tables, bookshelves.	❖ High priced or unusual furnishings: attach product specifications for example item.  ➤ For front office/admin furniture, see <a href="#">Operations of School</a> . ➤ For school library, media center, and computer lab furniture, see <a href="#">Instructional Support</a> .	N	Y	Y
<b>Computer Hardware</b>  Classroom Level Technology	Electronic devices capable of reading, processing and executing software programs. Includes peripherals and expansions.  <b>EXAMPLES:</b> <i>Laptops, desktops, tablets, servers, wireless access points, charging carts, classroom-level printers.</i>	❖ High priced or unusual hardware: attach product specifications for example item.  ➤ <b>Costs may not include monthly service fees.</b> ➤ For centralized (volume) printer, see <a href="#">Operations of School</a> . ➤ For school library, media center, and computer lab hardware, see <a href="#">Instructional Support</a> . ➤ For administrative computers and peripherals, see <a href="#">Operations of School</a> .	N	Y	Y
<b>Textbooks</b>	Textbooks and curriculum can include textbook binding.	❖ For packages (bundles, kits, etc.): attach <i>example</i> product specifications which must document quantities of items included.	N	Y	Y

Textbooks & Curriculum	<p><b>EXAMPLES:</b> Textbooks, supplemental instructional aids, curriculum packages.</p>	<ul style="list-style-type: none"> <li>➤ May include electronic media (e-books). If electronic media takes the form of annual subscription/renewable license, renewals are not allowable.</li> <li>➤ May include workbooks (see also <b>Materials and Supplies</b>).</li> <li>➤ For books to be housed in a central library or media center, see <u>Instructional Support</u>.</li> </ul>			
<b>Library Books</b>  Classroom Library Books	<p>Books for use in individual classroom libraries. May be used as non-circulating reference or for student and teacher check-out.</p> <p><b>EXAMPLES:</b> Encyclopedia sets, fiction and non-fiction books, novels, book series, book sets.</p>	<ul style="list-style-type: none"> <li>➤ May include electronic media (e-books). If electronic media takes the form of annual subscription/renewable license, <b>renewals are not allowable</b>.</li> <li>➤ For books to be housed in central library or media center, see <u>Instructional Support</u>.</li> </ul>	N	Y	Y
<b>Materials and Supplies</b>  Classroom-level Consumable Supplies	<p>Student workbooks, testing instruments, expendable items which are consumed as they are used. May include items with a reasonable life expectancy of less than a year.</p> <p><b>EXAMPLES:</b> Workbooks, testing materials, paper, pencils, toner. Student headphones, non-scientific/basic calculators.</p>	<ul style="list-style-type: none"> <li>➤ Can be grouped into single line item with attached sample list.</li> </ul>	N	Y	Y
<b>Computer Software</b>  Instructional Software	<p>Instructional software/programs. May be delivered online or via tangible device (disc).</p> <p><b>EXAMPLES:</b> Supplemental literacy programs, virtual instruction systems, tutoring programs.</p>	<ul style="list-style-type: none"> <li>❖ For <i>all</i> software, product specifications which describe the scope of the services to be delivered by the program.</li> <li>❖ Must include duration of subscription/license (if applicable).</li> <li>➤ May include electronic textbooks (e-books).</li> <li>➤ For administrative software, see <u>Operations of School</u>.</li> <li>➤ For computer lab and library/media center software, see <u>Instructional Support</u>.</li> <li>➤ <b>Renewals are not allowable</b></li> </ul>	N	Y	Y

INSTRUCTIONAL SUPPORT					
ACCOUNT TITLE	PUPOSE/DESCRIPTION	✧ ACCEPTABLE JUSTIFICATION EXAMPLES ✧ NOTES	PLANNING	IMP. 1	IMP. 2
<b>Furniture, Fixtures and Equipment</b>  School Library/Media Center Equipment	Non-computer hardware for centralized school library/media center use. Durable goods with a reasonable life expectancy of over a year.  <b>EXAMPLES:</b> <i>DVD players, listening stations, paper cutters, label makers, binding equipment, book carts.</i>	✧ High priced or unusual equipment: attach product specifications for <i>example</i> item.  ➤ For front office/admin equipment, see <a href="#">Operations of School</a> . ➤ For classroom equipment, see <a href="#">Instructional Support</a> .	N	Y	Y
<b>Furniture, Fixtures and Equipment</b>  School Library/Media Center Furniture	Furniture and fixtures for centralized school library/media center use.  <b>EXAMPLES:</b> <i>Desks, chairs, tables, bookshelves, book return, circulation desk, dictionary stands, book displays, podiums.</i>	✧ High priced or unusual furnishings: attach product specifications for <i>example</i> item.  ➤ For front office/admin furniture, see <a href="#">Operations of School</a> . ➤ For classroom library furniture, see <a href="#">Instructional Support</a> .	N	Y	Y
<b>Library Books</b>  School Library/Media Center Books	Books for use in centralized school library/media center. May be used as non-circulating reference or for student and teacher check-out.  <b>EXAMPLES:</b> <i>Encyclopedia sets, fiction and non-fiction books, novels, book series, book sets.</i>	➤ May include electronic media (e-books). If electronic media takes the form of annual subscription/renewable license, <b>renewals are not allowable</b> . ➤ For books to be housed in individual classrooms, see <a href="#">Classroom Level</a> .	N	Y	Y
<b>Computer Hardware</b>  School Library/Media Center Technology	Electronic devices capable of reading, processing and executing software programs. Includes peripherals and expansions.  <b>EXAMPLES:</b> <i>Desktops, circulation/check-out hardware.</i>	✧ High priced or unusual hardware: attach product specifications for example item.  ➤ Costs may not include monthly service fees. ➤ For classroom hardware, see <a href="#">Classroom Level</a> . ➤ For administrative computers and peripherals, see <a href="#">Operations of School</a> .	N	Y	Y

<p><b>Computer Software</b></p> <p>School Library/Media Center Software</p>	<p>Centralized library/media center software/programs. May be delivered online or via tangible device (disc).</p> <p><b>EXAMPLES</b> <i>Circulation software, digital collections management.</i></p>	<ul style="list-style-type: none"> <li>✧ For <i>all</i> software, product specifications which describe the scope of the services to be delivered by the program.</li> <li>✧ Must include duration of subscription/license (if applicable).</li> <li>➤ For administrative software, see <a href="#">Operations of School</a>.</li> <li>➤ For classroom software, see <a href="#">Classroom Level</a>.</li> <li>➤ <b>Renewals are not allowable.</b></li> </ul>	<p>N</p>	<p>Y</p>	<p>Y</p>
<p><b>Furniture, Fixtures and Equipment</b></p> <p>Computer Lab Equipment</p>	<p>Non-computer hardware for dedicated computer lab use. Durable goods with a reasonable life expectancy of over a year.</p> <p><b>EXAMPLES:</b> <i>Document cameras, projectors, audio amplification.</i></p>	<ul style="list-style-type: none"> <li>✧ High priced or unusual equipment: attach product specifications for <i>example</i> item.</li> <li>➤ For front office/admin equipment, see <a href="#">Operations of School</a>.</li> <li>➤ For classroom equipment, see <a href="#">Instructional Support</a>.</li> </ul>	<p>N</p>	<p>Y</p>	<p>Y</p>
<p><b>Furniture, Fixtures and Equipment</b></p> <p>Computer Lab Furniture</p>	<p>Furniture and fixtures for dedicated computer lab use.</p> <p><b>EXAMPLES:</b> <i>Desks, chairs, tables, workstations.</i></p>	<ul style="list-style-type: none"> <li>✧ High priced or unusual furnishings: attach product specifications for <i>example</i> item.</li> <li>➤ For front office/admin furniture, see <a href="#">Operations of School</a>.</li> <li>➤ For classroom library furniture, see <a href="#">Instructional Support</a>.</li> </ul>	<p>N</p>	<p>Y</p>	<p>Y</p>
<p><b>Computer Hardware</b></p> <p>Computer Lab Technology</p>	<p>Electronic devices capable of reading, processing and executing software programs. Includes peripherals and expansions.</p> <p><b>EXAMPLES:</b> <i>Desktops, docking stations, laptops, monitors, printers.</i></p>	<ul style="list-style-type: none"> <li>✧ High priced or unusual hardware: attach product specifications for <i>example</i> item.</li> <li>➤ Costs may not include monthly service fees.</li> <li>➤ For centralized (volume) printers, see <a href="#">Operations of School</a>.</li> <li>➤ For classroom hardware, see <a href="#">Classroom Level</a>.</li> <li>➤ For administrative computers and peripherals, see <a href="#">Operations of School</a>.</li> </ul>	<p>N</p>	<p>Y</p>	<p>Y</p>

<p><b>Computer Software</b></p> <p>Computer Lab Software</p>	<p>Dedicated computer lab software/programs. May be delivered online or via tangible device (disc).</p> <p><b>EXAMPLES:</b>  <i>Computer science program, office software suite, graphics software, publishing software, internet tools.</i></p>	<ul style="list-style-type: none"> <li>✧ Product specifications which describe the scope of the services to be delivered by the program.</li> <li>✧ Must include duration of subscription/license (if applicable).</li> <li>➤ For administrative software, see <a href="#">Operations of School</a>.</li> <li>➤ For classroom software, see <a href="#">Classroom Level</a>.</li> <li>➤ <b>Renewals are not allowable.</b></li> </ul>	<p>N</p>	<p>Y</p>	<p>Y</p>
<p><b>Professional and Technical Services</b></p> <p>Technology Installation</p>	<p>Costs associated with the installation of instructional networks and hardware.</p> <p><b>EXAMPLES:</b>  <i>Installation of classroom interactive systems, wiring computer lab, installation and wiring of school-wide wireless network.</i></p>	<ul style="list-style-type: none"> <li>✧ Scope of services/deliverables, including cost breakdown.</li> <li>➤ <b>Capital improvements are not allowable.</b></li> </ul>	<p>Y</p>	<p>Y</p>	<p>Y</p>
<p><b>Professional and Technical Services</b></p> <p>Instructional Staff Training</p>	<p>Training for instructional staff designed to contribute to their professional or occupational growth and competence.</p> <p><b>EXAMPLES:</b>  <i>In-service training, professional development, conferences, workshops, demonstrations, school visits to other charter schools</i></p>	<ul style="list-style-type: none"> <li>✧ Scope of services/deliverables and/or expectation of outcomes for training.</li> <li>✧ Must include dates and duration, number of staff to receive training.</li> <li>✧ Additional justification may be requested for out-of-state travel, extraordinary costs.</li> <li>➤ If travel is included, school must use the most economical travel arrangements.</li> </ul>	<p>Y</p>	<p>Y</p>	<p>Y</p>
<p><b>Professional and Technical Services</b></p> <p>Instruction and Curriculum Development</p>	<p>Services which are designed to aid in developing curriculum and understanding techniques for instruction.</p> <p><b>EXAMPLES:</b>  <i>Consulting fees to develop program goals and objectives, assessment tools, curriculum.</i></p>	<ul style="list-style-type: none"> <li>✧ Scope of services/deliverables and/or expectation of outcomes.</li> </ul>	<p>Y</p>	<p>Y</p>	<p>Y</p>

OPERATIONS OF SCHOOL					
ACCOUNT TITLE	PUPOSE/DESCRIPTION	✧ ACCEPTABLE JUSTIFICATION EXAMPLES ✧ NOTES	PLANNING	IMP. 1	IMP. 2
<b>Furniture, Fixtures and Equipment</b>  Furniture	Front office furniture necessary to engage staff, parents, and students.  <b>EXAMPLES:</b> <i>Parent meeting tables and chairs, fireproof filing cabinets.</i>	<ul style="list-style-type: none"> <li>✧ High priced or unusual furnishings: attach product specifications for <i>example</i> item.</li> <li>➤ For classroom furniture, see <a href="#">Classroom Level</a>.</li> <li>➤ For school library, media center, and computer lab furniture, see <a href="#">Instructional Support</a>.</li> </ul>	N	Y	Y
<b>Computer Hardware</b>  Administrative Technology	Electronic devices capable of reading, processing and executing software programs. Includes peripherals and expansions.  <b>EXAMPLES:</b> <i>Front desk desktop, central printer, central copier, visitor registration hardware, inventory hardware.</i>	<ul style="list-style-type: none"> <li>✧ High priced or unusual hardware: attach product specifications for <i>example</i> item.</li> <li>➤ <b>Costs may not include monthly service fees.</b></li> <li>➤ For classroom hardware, see <a href="#">Classroom Level</a>.</li> <li>➤ For library/media center and computer lab computers and peripherals, see <a href="#">Operations of School</a>.</li> </ul>	Y	Y	Y
<b>Computer Software</b>  Administrative Software	Administrative software/programs. May be delivered online or via tangible device (disc).  <b>EXAMPLES</b> <i>Inventory software, visitor registration software, office suite licenses for front desk and administrative staff.</i>	<ul style="list-style-type: none"> <li>✧ For <i>all</i> software, product specifications which describe the scope of the services to be delivered by the program.</li> <li>✧ Must include duration of subscription/license (if applicable).</li> <li>➤ May include electronic textbooks (e-books).</li> <li>➤ For classroom software, see <a href="#">Classroom Level</a>.</li> <li>➤ For computer lab and library/media center software, see <a href="#">Instructional Support</a>.</li> <li>➤ <b>Renewals are not allowable.</b></li> </ul>	N	Y	Y



<p><b>Communications</b></p> <p>Postage</p>	<p>Postage for promotional mailing at non-profit rate to promote new school program.</p>	<ul style="list-style-type: none"> <li>✧ Must provide outreach plan.</li> <li>✧ High costs must be supported with justification for quantity of mailed items.</li> <li>➤ Must be fully expended during the grant period.</li> </ul>	<p>Y</p>	<p>Y</p>	<p>Y</p>
<p><b>Other Purchased Services</b></p> <p>Outreach and Recruitment</p>	<p>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.</p> <p><b>EXAMPLES:</b>  <i>Design and printing of brochures and postcards, radio spots, exterior school signage, television ads, website design, newspaper ads, outreach consultant.</i></p>	<ul style="list-style-type: none"> <li>✧ Must provide outreach plan.</li> <li>✧ Consultant (outreach professional, web designer, etc.) costs must be accompanied by documentation including scope of services/deliverables or expectation of outcomes.</li> <li>➤ For classroom software, see <a href="#">Classroom Level</a>.</li> <li>➤ All outreach materials must include registration information and state that the school is a <i>tuition-free public charter school</i>.</li> <li>➤ Materials must be specific to school.</li> <li>➤ Program office may require pre-product proof to verify compliance.</li> <li>➤ Promotional items are not allowable.</li> <li>➤ School signage may not comprise a capital improvement (i.e. cannot be permanent).</li> <li>➤ Materials must be fully distributed during the grant period.</li> </ul>	<p>Y</p>	<p>Y</p>	<p>Y</p>
<p><b>Furniture, Fixtures and Equipment</b></p> <p>Playground Equipment</p>	<p>Playground structures and equipment.</p> <p><b>EXAMPLES:</b>  <i>Playscapes, tetherball sets, swing sets, portable basketball hoops.</i></p>	<ul style="list-style-type: none"> <li>✧ Must include product specifications for <i>example</i> item.</li> <li>✧ If equipment must be cemented into the ground, a removal plan must be submitted.</li> <li>➤ <b>Ground cover, enclosures (fencing, landscape border) are not allowable.</b></li> <li>➤ <b>Capitalized improvements are not allowable.</b></li> <li>➤ <b>Costs associated with construction activities (engaging and architect, engineer, landscape architect) are not allowable.</b></li> </ul>	<p>N</p>	<p>Y</p>	<p>Y</p>

<p><b>Professional and Technical Services</b></p> <p>Professional Services and Consulting</p>	<p>Costs for services related to start-up expenses and organization development.</p> <p><b>EXAMPLES:</b>  <i>Legal costs, bylaws, policies; consulting fees to develop organization policies and business plan, accounting/auditing professional to develop internal controls, accounting systems, and the development of auditable financial processes/financial reporting.</i></p>	<ul style="list-style-type: none"> <li>✧ Scope of services/deliverables and/or expectation of outcomes.</li> <li>➤ <b>Cost allowable one-time ONLY</b> during Planning OR Implementation I (not allowable in both phases).</li> </ul>	Y	Y	N
<p><b>Professional and Technical Services</b></p> <p>Professional Services and Consulting</p>	<p>First year audit.</p>	<ul style="list-style-type: none"> <li>➤ <b>Cost allowable one-time ONLY during Implementation for new schools.</b></li> <li>➤ Expense occurs at the end of the first school year. Recommended in Implementation II budget.</li> </ul>	N	Y	Y
<p><b>Salaries</b></p> <p>Essential Staff Salaries</p>	<p>Amount paid to employees of the school essential during pre-opening period. This would be a portion of an FTE connected to specific planning tasks.</p>	<ul style="list-style-type: none"> <li>➤ Allowable for designated staff member.</li> <li>➤ <b>Cost allowable ONLY</b> up to 3 months prior to school opening date.</li> </ul>	N	Y	N
<p><b>Travel</b></p>	<p>Travel costs for Principal and Board to attend conferences and training.</p>	<ul style="list-style-type: none"> <li>✧ Scope of services/deliverables and/or expectation of outcomes for training.</li> <li>✧ Must include dates and duration, number of staff to receive training.</li> <li>✧ Additional justification may be requested for out-of-state travel, extraordinary costs.</li> </ul>	Y	Y	Y

Travel, Lodging, and Registration	<b>EXAMPLES:</b> <i>Training and professional development, site visits to other charter schools.</i>	✧ If travel is included, school must use the most economical travel arrangements. Travel Regulations can be found at <a href="https://www.michigan.gov/documents/dtmb/STR_October_2015_501741_7.pdf">https://www.michigan.gov/documents/dtmb/STR_October_2015_501741_7.pdf</a>			
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GENERAL CATEGORY	UNALLOWABLE COSTS WITHIN CSP GRANT PROGRAM OTHER CONDITIONS IMPACTING ALLOWABILITY
<b>Activities</b>	<ul style="list-style-type: none"> <li>• Filed trips</li> <li>• Extracurricular activities, programs, etc.</li> <li>• Athletic (team/afterschool) equipment</li> </ul>
<b>Apparel</b>	<ul style="list-style-type: none"> <li>• Student uniforms</li> <li>• Athletic &amp; extracurricular uniforms and costumes</li> <li>• Staff uniforms</li> </ul>
<b>Capital Improvements</b>	<ul style="list-style-type: none"> <li>• 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</li> </ul>
<b>Construction</b>	<ul style="list-style-type: none"> <li>• Construction of new facility</li> <li>• Construction on existing facility</li> <li>• Building renovations, refurbishments, and restoration</li> <li>• Activities for which an architect and/or engineer must be utilized.</li> </ul>
<b>Supplies</b>	<ul style="list-style-type: none"> <li>• Cleaning supplies</li> <li>• Cafeteria/food service supplies (non furniture)</li> </ul>
<b>Food</b>	<ul style="list-style-type: none"> <li>• Food</li> <li>• Beverages</li> <li>• Equipment and supplies used exclusively for the service of food/beverages (cafeteria equipment)</li> </ul>
<b>Incentives</b>	<ul style="list-style-type: none"> <li>• Gift certificates</li> <li>• Food</li> <li>• Alcoholic beverages</li> <li>• Awards and gifts</li> </ul>
<b>Lobbying</b>	<ul style="list-style-type: none"> <li>• Lobbying or related expenses</li> </ul>
<b>Promotional items</b>	<ul style="list-style-type: none"> <li>• Promotional materials (often imprinted), such as pencils, pens, balloons and notepads.</li> </ul> <p>PROMOTIONAL ITEMS ARE NOT ALLOWABLE UNDER ANY CATEGORY, INCLUDING OUTREACH AND RECRUITMENT</p>

<b>Professional Fees</b>	<ul style="list-style-type: none"> <li>• Accounting, auditing and legal fees <u>not</u> related to organizational start-up and planning</li> <li>• Dues and fees for professional memberships and publications</li> </ul>
<b>Recruitment</b>	<ul style="list-style-type: none"> <li>• Placement fees (employment advertising okay)</li> </ul>
<b>Recurring Expenses</b>	<ul style="list-style-type: none"> <li>• Rent/leases</li> <li>• Operating expenses and utilities, equipment leases, monthly and annual contracts</li> <li>• Recurrent/repeated professional development and training</li> <li>• Software license renewals</li> <li>• Fees such as monthly insurance and payroll services, management company fees, service contracts, trash disposal, gas/electric/phone/water/utilities, cell phones, etc.</li> </ul>
<b>Renovations</b>	<ul style="list-style-type: none"> <li>• Structural (roofing, wall repair, electrical wiring/rewiring)</li> <li>• Room additions</li> <li>• Fixed partitions</li> <li>• Security (fence, alarms, cameras)</li> <li>• Painting</li> <li>• Carpeting</li> <li>• Landscaping</li> </ul>
<b>Salaries</b>	<ul style="list-style-type: none"> <li>• No salaries or related fringe benefits after the school receives its first State Aid payment.</li> </ul>
<b>Student</b>	<ul style="list-style-type: none"> <li>• Student membership fees</li> <li>• Student conferences</li> </ul>
<b>Technology</b>	<ul style="list-style-type: none"> <li>• No electrical installation or modification to room dividers or existing walls, floors, ceilings, or structural elements.</li> <li>• <i>Installation of computer network cabling is only allowable when not already present and may not comprise a capital improvement to the property.</i></li> </ul>
<b>Travel</b>	<ul style="list-style-type: none"> <li>• Travel costs must comply with the Michigan Department of Education Travel Manual.  <a href="https://www.michigan.gov/documents/dtmb/STR_October_2015_501741_7.pdf">https://www.michigan.gov/documents/dtmb/STR_October_2015_501741_7.pdf</a> </li> </ul>