

Appendix WPCP – Wisconsin Parental Choice Program

Educational Expense Policy

Eligible education expenses are all direct and indirect costs that are associated with the school's educational mission. These expenses are reasonable and necessary for the school to achieve its educational purposes as set forth by the System's governing body. Eligible education expenses are for grades kindergarten through twelfth grades.

Examples of eligible education expenses include but are not limited to:

Wages and Benefits

Administrative: management; advertising; marketing; professional; public relations; foreign exchange program (except room & board)

Technology

Instructional: textbooks; supplies; library

Transportation

Buildings and Grounds

Food Service

Extracurricular

Before and After Care (for kindergarten through 12 pupils enrolled in educational programming at the school)

Development

Fundraising (to the extent of administrative expenses)

If a cost or revenue is partially related to educational programming and partially related to non-educational programming the following cost/revenue allocation methods will be used:

1. Instruction and student support costs allocated based on either pupil full-time equivalency (FTE) or time spent.
2. Administration costs allocated based on full-time equivalency (FTE), time spent, or direct program expenditures.
3. Central office costs allocated based on number of transactions or time spent.
4. Facility operation and maintenance costs allocated based on floor space operated, space occupied over time, or labor hours.