##### 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.

Approved for the 2018-18 school year.

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President or Administrator Date

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Dean or Pastor Date