

2020/2021 Allowable Costs for IDEA Section 619 can include, but may not be limited to:

- Salaries for the following positions as related to kindergarten expenses:
 - Teachers
 - Teacher Aides/Assistants
 - Paraprofessionals
 - Substitutes
 - Audiologists, Psychologists, Speech/Language Pathologists, Nursing Services (if the school district is the payer of last resort), OT, PT, Personal Care
 - Assistants, Physician Services, Psychiatry, Social Work, Vision Services

- Benefits for salaried positions as related to kindergarten expenses including:
 - FICA. Please ensure a rate of 7.65% is used OR an explanation is provided why that rate was not used.
 - Employer contribution rate.
 - Unemployment Compensation
 - Workman's Compensation
 - Group Insurance
 - Other benefits required through a collective bargaining agreement

- As related to Kindergarten expenses:
 - Contracts for technical services supporting the instructional program
 - Rentals for instructional, assessment, therapy and instructional office space
 - Equipment leases that support IDEA 619 personnel
 - Maintenance (charged as a pro-rated share of all funding)
 - Operational costs such as communications (e.g. telephone, printing and binding, and postage), utilities etc. that support IDEA 619 personnel
 - Advertising
 - Field Trips
 - Staff travel costs for service delivery for staff charged to the IDEA 619 budget
 - Audit Costs (charged as a pro-rated share of all funding)
 - Supplies, books and other pertinent reference materials
 - Equipment
 - Dues and Fees for organizational memberships
 - Indirect Costs not to exceed the school district's approved rate

The following costs are not allowable for IDEA 619:

- Any expenditure made before the beginning of the grant period or after the end of the grant period
- School transportation (except for field trips)

- Administrators
- Construction
- Business Office costs
- Dues and fees for individual memberships
- Travel costs EXCEPT for IDEA 619 paid staff or attendance at IDEA 619 paid activities
- Any costs in excess of the school district's allocation