APPENDIX A
IDEA 619 – ALLOWABLE / UNALLOWABLE COSTS

Allowable costs for IDEA 619 can include, but may not be limited to:

- Salaries for the following positions as related to Kindergarten special education expenses:
  - Teachers
  - Teacher Aides/Assistants
  - Paraprofessionals
  - Substitutes
  - Audiologist, 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 special education expenses including:
  - FICA. Please ensure a rate of 7.65% is used or an explanation is provided why that rate was not used.
  - Employer retirement contribution, net of state reimbursement. Ensure the rate used doesn't exceed 15.02% of salaries.
  - Unemployment Compensation
  - Workers Compensation
  - Group Insurance
  - Other benefits required through a collective bargaining agreement

- As related to Kindergarten special education 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
  - 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

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
- Expenditures for other than 5-year-old Kindergarten special education students
- 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
- Food, beverages or snacks (there is a high burden of proof that paying for food, beverages or snacks with federal funds is necessary to meet the goals and objectives of a federal grant)