

**EMPLOYEES PAID WITH FEDERAL FUNDS
DURING UNEXPECTED OR EXTRAORDINARY CLOSURES**

It is the intent of the District to apply consistent accounting treatment when allocating funds across both federal and non-federal funding streams. The District will ensure that the expenditures incurred meet allowable requirements for the specific program and are reasonable, regardless of whether the funding stream is federal, state, or local in nature.

Guidelines

1. During any unexpected or emergency closure of District facilities, District employees who are paid with federal funds shall be compensated or given unpaid time off in the same manner as similarly situated District employees paid with District funds.
2. Such employees shall continue to perform their grant-funded duties during the closure, to the extent possible.
3. This may include, to the extent practicable, working by phone, email, and video conference.
4. Employees supported with federal grant funds who are intended to provide direct services to students may maintain contact with students during the period of the unexpected or extraordinary closure using alternative, appropriate methods.
5. District employees paid with federal funds shall return to work as soon as possible.

Adopted 05-13-2020

Reviewed

Revised

Legal Reference: 2 CFR Part 225

Other References: Idaho SDE IDEA Part B Funding Manual