

During any 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. Such employees shall continue to perform their grant-funded duties during the closure, to the extent possible. This may include, to the extent practicable, working by phone, email, and video conference. 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 the alternative, appropriate methods. District employees paid with federal funds shall return to work as soon as possible.

**Federal Funding:**

It is the intent of the Wendell School 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 eligibility provisions for the specific program and are both reasonable and allowable to be allocated to that specific program or funding stream, regardless of whether the funding stream is federal, state, or local in nature.



**LEGAL REFERENCE:**

2 CFR Part 225  
OMB Memo M-20-11, March 9, 2020  
Idaho SDE IDEA Part B Funding Manual

**CROSS-REFERENCE:**

893 – Federal Grant Management System  
894 – Allowable Uses of Grant Funds  
894P1 – Allowable Uses of Grant Funds – Determining Necessity and Reasonableness of Expenses  
894P2 – Allowable Uses of Grant Funds – Selected Items of Cost

**ADOPTED:** March 17, 2026

**AMENDED:**