# Kimberly School District
## Financial Management 7236
## Unexpected and Extraordinary Closures

Employees Paid with Federal Funds and Unexpected or Extraordinary Closures

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 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 allowability requirements for the specific program and are both reasonable, regardless of whether the funding stream is federal, state, or local in nature.

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| Cross References: | 7218 | Federal Grant Financial Management System |
| | 7320 | Allowable Use for Grant Funds |
| | 7320P1 | Determining Necessity and Reasonableness of Expenses |
| | 7320P2 | Selected Items of Cost |

Legal Reference: 2 CFR Part 225

Other References: Idaho SDE IDEA Part B Funding Manual
OMB Memo M-20-11 dated March 9, 2020