



Policy 0809-00

Consistency of Application of Federal Funding during closure

- ⁸ It is the intent of the West Ada 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.
- ¹⁰ Federal Funding:
- ¹² Specifically, with relation to the utilization of federal funding, the expenditures incurred will be reviewed to ensure they meet allowability provisions associated with that specific program's federal regulations and requirements. Furthermore, in the event an expected, unexpected, or extraordinary circumstance exists that requires closure of the District or any of its schools, the District will ensure that expenditures applied to federal programs are applied in a consistent manner similar to state and local funding streams both during and previous to the closure event occurring. Any employees affected by this policy should return to the duties for which the grant funds were provided as soon as possible, and to the extent practicable. These employees should work on project activities during the time the school is closed.

Reference: 2 CFR Part 225 OMB Memo M-20-11 dated March 9, 2020