

ALLOWABLE COSTS FOR FEDERAL FUNDING

The business manager, superintendent and special services director will determine how federal grant funds will be spent during the budget process. The district will use federal funds for salary and benefit costs when possible. During the budget process, the district will review costs to ensure they are necessary, reasonable, allocable, and consistent with district and federal award policies, regulations and procedures. To determine that a cost meets these principles, the following criteria must be met:

- The cost must meet a program objective and existing need.
- The cost must not exceed normal amounts or those incurred by a "prudent" person.
- The cost cannot be shared with any other federally funded program.

All expenditures must be adequately documented. The special services director will maintain time and effort records for staff paid with federal funds. The business office will maintain payroll documents, employee contracts and payment vouchers. Federal expenditures and revenues are to be tracked with a unique account code within the district's accounting software and accounting reports will be maintained in the business office.

Policy

Adopted: 02/08/2021