671.5 FISCAL MANAGEMENT

## EMPLOYEE COMPENSATION PAID FROM FEDERAL GRANTS DURING EXTRAORDINARY CIRCUMSTANCES

Under unexpected or extraordinary circumstances, such as a public health emergency, the Rice Lake Area School District shall continue to charge the compensation (including but not necessarily limited to salaries, wages, and fringe benefits) of its employees who are paid by a currently active Federal grant consistent with the organization's policies and procedures for paying compensation from all funding sources, Federal and non-Federal.

If the District pays similarly situated employees whose compensation is paid with non-Federal funds during an extended closure, those paid with Federal grant funds may also continue to be paid. The procedures for documenting time and effort per the Federal Uniform Grant Guidance (2 CFR \$200.430(i) "Standards for documenting personnel expenses") under unexpected or extraordinary circumstances will include documenting the funding source of the personnel before the circumstance and the funding source of the personnel during the extended closure.

This documentation will be authorized by the District Administrator or their designee and maintained for auditing or monitoring purposes. Through the process of documenting time and effort under unexpected or extraordinary circumstances, the authorizer will verify that employees who are being paid with federal grant funds while the program grant activities are closed in whole or in part due to the circumstance are not additionally being paid for working on other activities that are not closed down.

Legal Ref:115.28(13); 120.13(6) WSS; 2 C.F.R. part 200 subpt. D; 2 C.F.R. part 200 subpt. E; 2 C.F.R. part 200 subpt. F; 34 C.F.R. part 75; 34 C.F.R. part 76; 34 C.F.R. part 77; 34 C.F.R. §75.135

Cross Ref:

Adopted: 04/12/2021

Revised: