

**Policy #: 671.5**

## **SCHOOL DISTRICT OF WEBSTER**

**Date Adopted: December 19, 2022**

**Date Revised:**

**Policy Title: Employee Compensation Paid from Federal Grants During Extraordinary Circumstances**

Under unexpected or extraordinary circumstances, such as a public health emergency, the Webster 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 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 References:**

#### **Wisconsin Statutes**

[Section 115.28\(13\)](#) [uniform financial accounting system for school districts]

[Section 120.13\(6\)](#) [school board power to apply for and receive federal aid]

#### **Federal Laws**

[2 C.F.R. part 200 subpt. D](#) [post federal award requirements — including standards for financial and program management]

[2 C.F.R. part 200 subpt. E](#) [cost principles and allowable costs under the federal Uniform Guidance]

[2 C.F.R. part 200 subpt. F](#) [audit requirements under the federal Uniform Guidance]

[34 C.F.R. part 75](#) [U.S. Department of Education regulations for direct grant programs]

[34 C.F.R. part 76](#) [U.S. Department of Education regulations for state-administered programs]

[34 C.F.R. part 77](#) [definitions applicable to federal Education Department General Administrative Regulations (EDGAR)]

[34 C.F.R. §75.135](#) [U.S. Department of Education direct grant competition exception for proposed implementation sites, implementation partners, or service providers]