



Cache County School District

Policy Series 6000: Finance and Operations

Policy No. 6300

Payroll Procedures

Payroll deposits will be made direct to the employee's checking or savings account in any bank of the Federal Clearing House system on the last banking day of each month. An "Earnings Statement" showing current earnings, year-to-date payroll information, and Days Leave Summary will be made available to the employee.

Deductions for Absence

- A. Calculations for adjustment on salaries for each day's absence or for termination of a contract shall be determined by dividing the employee's annual salary by the number of days of employment as stipulated in the contract.

Deductions for Federal Income and State Income will be made in accordance with Federal schedules and on the basis of exemption certificates filed by each employee. It shall be the employee's responsibility to see that exemption certificates and Social Security numbers are properly filed.

Requests for deductions or to discontinue deductions for membership fees in professional organizations, insurance and other such deductions shall be made in writing by each employee and filed in the Business Office.

Any new Payroll Deduction Vendors, must have prior approval of the Business Administrator.

"Certificates of Absence" and "Time Cards" shall remain in the school office.

"School Business Leave" forms must be approved by the employee's Supervisor and filed at the Business Office.

Accounting Procedures

All funds shall be properly recorded by authorized personnel and deposited regularly. Warrants shall be issued for all expenditures. All expenditures shall be supported by invoices or signed claims, and adequate records shall be maintained for all receipts and expenditures. All accounts shall be classified to provide the necessary information to complete required state and federal reports accurately. All transactions shall be subject to audit

Legal References:

Approved by the Board of Education: January 1, 1997. Last Revised: June 16, 2022. Last Reviewed June 16, 2022.