

## **Business and Operations**

### **PAYROLL**

**SP 3401.00**

The County Office Payroll/Personnel system provides payroll information maintenance and processing services to K-12 and Mendocino Community College districts throughout Mendocino County. Subject to the availability of state funding, the County Superintendent directs that regular County Office employees be paid by check or direct deposit on a monthly basis, usually on the last working day of the month. Substitutes and employees with varied hours are paid on a supplemental payroll which is usually processed on or before the tenth (10th) of each month. All required deductions, such as federal and state taxes, and all authorized voluntary deductions, such as insurance contributions, will be withheld automatically from an employee's pay. The County Superintendent designates the Assistant Superintendent of Business Services to carry out payroll responsibilities.

Annual contracts will be issued at the beginning of the school year by Business Services. Status sheets will be issued by Human Resources for new hires and changes.

The County Office adheres to all applicable laws and regulations of the Internal Revenue Service (IRS) and the State of California.

### **Misplaced or Lost Checks**

Employees shall report immediately to the Business Services any misplaced or lost check. Prior to issuing a replacement check, Business Services will verify that the check has not been cashed.

### **Voluntary Deductions**

It is the policy of the County Superintendent that employees shall be entitled to participate in certain voluntary payroll deduction programs established within the County Office. Voluntary payroll deductions may include, but are not limited to, those for insurance programs, charitable organizations, employee organizations, credit unions, tax sheltered annuity programs and other service organizations.

This service shall be controlled by Business Services. All proposals for additions or deletions to the list of allowable voluntary deductions shall be subject to the approval of the County Superintendent or designee.

### **Overtime/Compensatory Time Off**

Non-exempt employees are not permitted to work in excess of their regularly scheduled hours without advance written approval from their supervisor. Non-exempt employees shall not be permitted to work on their own initiative before or after scheduled working hours or during non-paid meal periods.

- **Certificated and Classified Management** All management staff are exempt

employees and their regular rate of pay is considered full compensation for all time required to fulfill duties of the position. Exempt employees required to work on official holidays are granted compensatory time off equal to the actual number of hours worked.

- **Classified** - The County Superintendent recognizes that work schedules and emergencies may require that classified (non-exempt) employees work in excess of their normal work day and work week. Working overtime without prior supervisor authorization or failure to work scheduled overtime may result in disciplinary action, up to and including termination.

Overtime is defined to include any time worked in excess of eight (8) hours in any one day and in excess of forty (40) hours in any calendar week. Except as otherwise specified, employees who are approved for overtime work hours shall be compensated by overtime pay or compensatory time off equal to one-and-one-half (1-1/2) times the normal rate of pay.

Actual compensatory time shall not be accumulated in excess of forty (40) hours and must be granted and used within twelve (12) calendar months following the month in which the overtime was worked.

*(see Classified Employees Negotiated Agreement between the Mendocino County Office of Education and the Mendocino County Federation of School Employees, Article III)*

- **Flex time** - A flex-time schedule is defined as an alternative work arrangement in which a permanent, non-instructional classified employees work schedule may be modified by adjusting arrival and departure times, as well as length of lunch break within certain guidelines.

Classified employees may work a flex-time work schedule that exceeds eight (8) hours in a day provided the work week does not exceed forty (40) hours. Flex schedules must be mutually agreed upon between the employee and MCOE.

*(see Classified Employees Negotiated Agreement between the Mendocino County Office of Education and the Mendocino County Federation of School Employees, Article III)*

### **Multi-Resource Funded Employees**

The County Office is required to document salary and wages charged to federal and state restricted funds. The standards for documenting salary and wage charges are specified in OMB Circular A-87. OMB Circular A-87 applies to all local educational agencies (LEAs) receiving federal or state restricted funds. The standards for time distribution are in addition to those for payroll documentation.

The level of detailed backup support for accounting for the time spent by an employee is determined by whether an employee is funded from a single federal categorical program or cost objective, from more than one federal categorical program, or from a mix of federal and state restricted funds or cost objectives. (OMB Circular A-87 defines cost objective as a function, organizational subdivision, contract, grant, or other activity for which cost data are needed and for which costs are incurred.) The salaries and wages of employees used in meeting cost sharing or matching requirements of federal awards must be supported in the same manner.

How an employee is funded determines whether the documentation of the employees time spent on federal or state restricted programs can be satisfied by a periodic (semiannual) certification or must be provided in the more detailed form of a personnel activity report (PAR). (see [PAR](#) memo).

*Legal References:*

*Collective Bargaining Agreements*

*Education Code, 45128-45131*

*45028 Classification on salary schedule; uniformity requirement*

*Aebli: 62 CA2d 706*

*Fair Labor Standard Act Amendments Merit Rules*

*Office of Management and Budget (OMB) Circular A-87, Attachment B, Section 11(h)*

## **MENDOCINO COUNTY OFFICE OF EDUCATION**

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**Date Adopted:** 01/12/2000

**Date Revised:** 03/01/2003