

**WEST SOUND UTILITY DISTRICT
RESOLUTION 480-14**

**A RESOLUTION OF THE
WEST SOUND UTILITY DISTRICT BOARD OF COMMISSIONERS
ESTABLISHING PAYROLL PROCESSING PROCEDURES**

WHEREAS, processing West Sound Utility District's payroll for the District's employee is a major function of the Finance Department; and

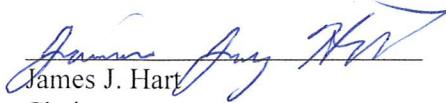
WHEREAS, it is important for the District to have comprehensive procedures that provides proper control and accountability for processing payroll and that this process is conducted in accordance with state law and generally accepted accounting principles; NOW, THEREFORE,

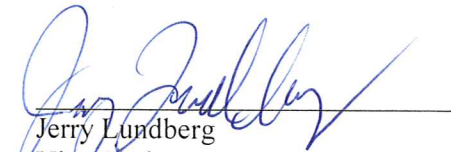
**THE BOARD OF COMMISSIONERS OF WEST SOUND UTILITY DISTRICT
HEREBY RESOLVES:**

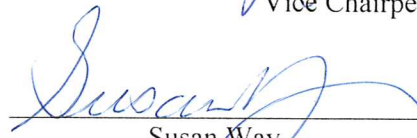
Section 1. The Board of Commissioners hereby approves "Payroll Processing Procedures" as set forth in the attached Exhibit "A".

**APPROVED and ADOPTED by the Board of Commissioners of West Sound
Utility District** at a regular scheduled meeting on March 17, 2014

WEST SOUND UTILITY DISTRICT
Kitsap County, Washington


James J. Hart
Chairperson


Jerry Lundberg
Vice Chairperson


Susan Way
Secretary

**WEST SOUND UTILITY DISTRICT
PAYROLL PROCEDURES (March, 2014)**

PAYROLL DATA ENTRY

- 1) All non-exempt employees shall keep record of their time on a daily basis sufficient to ensure their manager can verify their work and leave hours.
- 2) Exempt staff shall complete an Administrative Timesheet for submittal to the General Manager.
- 3) Task codes are not a requirement for the Finance Department to process payroll. Task codes, however, must be used for the following purposes: a) work is being performed that will need to be captured and invoiced to another agency, b) work is being performed on projects that are being reimbursed through grant funding, c) employee is working emergency overtime that we may be seeking FEMA reimbursement for, or d) specific projects that a Department Manager has determined require detailed records.

RECORDING LEAVE

- 1) Individual daily leave request forms are not required for Payroll.
- 2) Employees are to schedule or report leave to their supervisor and/or Department Manager.
- 3) Department Managers are responsible and shall be accountable for accurate recordkeeping of leave.
- 4) In addition to an Administrative Timesheet, Department Managers shall complete and sign a Monthly Exception Report (see sample attached). The Monthly Exception Report will be reviewed and signed by the General Manager and turned into Payroll/Finance.

ERRORS

- 1) If an error is discovered after time entry is committed for their staff, the Manager may make a request in writing to Payroll detailing the needed correction. Corrections will be processed during normal Payroll processing. Timesheets with errors shall be corrected by the employee and initialed by the Department Manager.

TIME APPROVAL AND COMMIT PROCESS

- 1) Accountability for all timekeeping records is a top priority. Those responsible for ensuring accurate time entry and leave entry are as follows:
 - Chair of the Board of Commissioners reviews/approves General Manager's timesheet
 - General Manager reviews/approves the Department Managers' timesheets
 - Department Manager reviews/approves Department Staff's timesheets (*this is not to be assigned to a supervisor or other staff member*)
- 2) A timesheet shall be printed (see sample attached) and signed by each non-exempt staff member. The Department Manager shall then review and sign employee timesheets and turn them in to the General Manager by the second work day of each month. The General Manager will review and forward the timesheets to Payroll.
- 3) It is the responsibility of each Department to have time entry finalized and approved and timesheets turned into payroll by the second work day of each month.

APPROVAL OF PAYROLL

- 1) The monthly payroll affidavit shall be signed by a minimum of two members of the District's Board of Commissioners prior to picking up payroll reports from Kitsap County at month end.

West Sound Utility District Monthly Exception Report

For Pay Period Beginning _____ Ending _____
--

To be completed by Exempt Staff who are not eligible for overtime compensation, based on the provisions of the U.S. Fair Labor Standards Act.

EMPLOYEE NAME: _____

LEAVE DESCRIPTION	DATES FOR FULL DAY ABSENCES	USAGE* DATES AND # OF HOURS FOR EACH PARTIAL DAY ABSENCE
Vacation		
Sick Leave		
Floater Days		
Bereavement Leave		
Jury Duty		
Military Leave		
Other Paid Leave		
Leave Without Pay		
Other		

- The leave usage report above accurately represents leave time taken for this pay period.
- There has been no leave time taken during this pay cycle.

Employee Signature _____ Date _____

Supervisor Signature _____ Date _____

Notes to Employees: _____

* Enter total approved leave taken for the entire pay period in full day absences or hours for partial day absences.

Payroll

Custom Time Entry Report



User:
 Printed: 02/12/2014 - 3:13PM
 Report Month: 1
 Report Year: 2013
 Task Codes:

Approval Status: All
 Committed Status: All

Pay Code	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total
H	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.00
R	0.00	8.00	8.00	8.00	0.00	0.00	8.00	8.00	8.00	8.00	8.00	0.00	0.00	8.00	8.00	8.00	8.00	8.00	0.00	0.00	0.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	168.00
Total Regular	8.00	8.00	8.00	8.00	0.00	0.00	8.00	8.00	8.00	8.00	8.00	0.00	0.00	8.00	8.00	8.00	8.00	8.00	0.00	0.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	184.00	
Emp Total:	8.00	8.00	8.00	8.00	0.00	0.00	8.00	8.00	8.00	8.00	8.00	0.00	0.00	8.00	8.00	8.00	8.00	8.00	0.00	0.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	184.00	

Employee Signature _____ Date _____
 Approval Signature _____ Date _____