

**FINANCIAL OPERATION**

**Policy 3230**  
**(Regulation 3230)**  
**(Form 3230)**

**Payroll**

**Expenditures for Certificated Staff**

The Board shall expend for tuition, teacher retirement, and compensation for certificated staff an amount that reflects the requirements as outlined in state statute and Department of Elementary and Secondary Education regulations.

**Newburg R-2 Schools**  
**APPROVED: September 15, 2005**