



Memorandums of Agreement

MOAs (Memorandums of Agreement) are agreements between school districts or lead educational agencies (LEAs), and are used for compensating individuals who are employed by the districts/LEAs. Payment is processed by invoice between the two entities, with appropriate payroll processing and withholding occurring on the employer side.

Step-by-Step Instructions and Key Elements

- 1.** MOAs should be initiated at least 3 weeks prior to requested services.
- 2.** Customize the [MOA Template](#), detailing the employee name, dates of participation and allowed compensation. It is important to provide specifics regarding deliverables. An Exhibit A can be used for this purpose. Compensation paid is subject to all normal deductions for taxes and benefits. Please provide an Exhibit A, detailing specifics regarding deliverables/activities and payment terms.
- 3.** Route the agreement for view and approval.
 - **Project Coordinator then Division Head**
 - **Executive Assistant – Business Services** for tracking of approvals within the Business Office (**Fiscal Services Specialist, Fiscal Services Director, Assistant Superintendent for Business Services**)
 - **County Superintendent** reviews and signs the agreement.
- 4.** Create Online Requisition in QSS and attached the MOA electronically
- 5.** The complete packet (Agreement and Purchase Order) is routed as follows:
 - The School District with a copy to the District Payroll Department.
 - SLOCOE Accounts Payable
 - The Originator
- 6.** Upon completion of services, an invoice for reimbursement is generated by the district and sent to SLOCOE Accounts Payable for processing and payment. The invoice is forwarded to the originator for approval, then paid. If this is a final payment on the MOA, the MOA and Purchase Order are closed.