



Policies and Procedures

Center for Business Services

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Receipts and Banking

Deposits must be made within 24 hours of receiving any money from any source.

No payments to vendors or workers are to be made from cash receipts.

A standardized Deposit Report must be used for all cash receipts and must be processed according to the following instructions:

Procedures for Handling Receipts

- I. Activity Advisor/Sponsor/Teacher / Anyone who collects revenue on behalf of ESCCO.
 - A. Collect cash or check payments from any source by ESCCO employee must be deposited within 24 hours.
 - B. Prepare receipts for any amounts over \$10.00. Give the original receipt to the payee and retain one copy for your records. Send one copy along with cash/check remittance to 2080 Citygate. Please indicated on the receipt whether payment is by cash or check and list the check payor.
 1. The following activities do not require a receipt:
 - a. Copier charges
 - b. Fundraisers
 2. Events for which tickets are sold do not require a receipt, but **must use ticket accountability procedures** as documented in this manual.
 - C. Complete Pay-In Form. ([Pay-in Form](#))
 1. Fill in all required fields, including:
 - a. Person receiving funds
 - b. Date
 - c. Teacher Name
 - d. Room Number (if applicable)
 - e. Department or Organization
 - f. Source of Funds

2. Document the following information on each Pay-In Form as follows:
 - a. List each payment separately on each line.
 - b. If the payment is by cash:
 - Fill in the student's last name, first name and middle initial (as indicated on the Pay-In Form).
 - Write in the amount under the "Cash" column of the form.
 - c. If the payment is by check:
 - List the name of the person writing the check, if different than the student's name. Write the student's name in parenthesis. (Sometimes a grandparent, guardian, foster parent, stepparent, etc. may pay for fees, etc.)
 - **Write in the check number.**
 - Write in the amount under the "Check" column of the form.
 - d. If there are not enough spaces on the Pay-In form, use additional forms as necessary.
- D. Deliver cash receipts, along with completed Pay-In Form, and one copy each receipt to 2080 Citygate Dr.
- E. Confirm completeness and accuracy of the Pay-In Form with 2080 Citygate receptionist.

Note: If for some reason, there is a discrepancy between the amount on the Pay-In Form and the amount counted, the matter should be resolved immediately and the form should only be signed upon proper resolution.
- F. Sign the Pay-In Form. Retain a copy of the Pay-In Form; the original copy will be submitted to the Center for Business Services

Do not cash personal checks from your cash receipts.

Returned Checks

There are occasions when deposited checks are returned due to insufficient funds (NSF) in the payee's bank account. The following steps will take place when this occurs.

- A. Center for Business Services will reverse the original deposited check by posting a negative (-) receipt to adjust the deposit entry from the books, with a log of all NSF checks.
- B. The Center for Business Services will notify the appropriate department/agency and advise them to collect.
- C. The Center for Business Services must conduct all additional follow-up procedures on returned checks.

- D. The responsible party must pay with cash, cashier's check or money order to replace the original check along with the NFS fee.
- E. Upon receipt of sufficient funds, the Center for Business Services will redeposit funds in the original revenue account and credit the fiscal fee account.

Refunds

When money has been received and deposited by the ESC, *money can only be returned through the refund process*. Acceptable reasons for refunds are participant withdraws from workshop, class, etc.

Procedures to refund money:

Complete Request for Refund From

- 1) Include name, address, full receipt **revenue** account and date used on original deposit.
- 2) Send the original Request For Refund From to the Center for Business Services – to Accounts Receivable.
- 3) An ESCCO check will be issued for the refund.

Refund may vary due to the program/workshop the participant has withdrawn from.

Note: Do not issue a requisition for any refunds.

Purchasing Procedures

All requests for expenditures shall begin with the initiation of a requisition by an authorized user. The requisition will be approved by the appropriate level of authority, generally director, and then certified by the Treasurer of the ESC. The requisition becomes a purchase order only upon signature by the Treasurer and Superintendent **Then, and only then, may funds be obligated and a purchase made.**

The use of purchasing cards is limited both to amount as well as to specifically authorized types of expenditures.

In the case of student activities, all purchases shall be made in accordance with the previously adopted purpose clause for their particular budget.

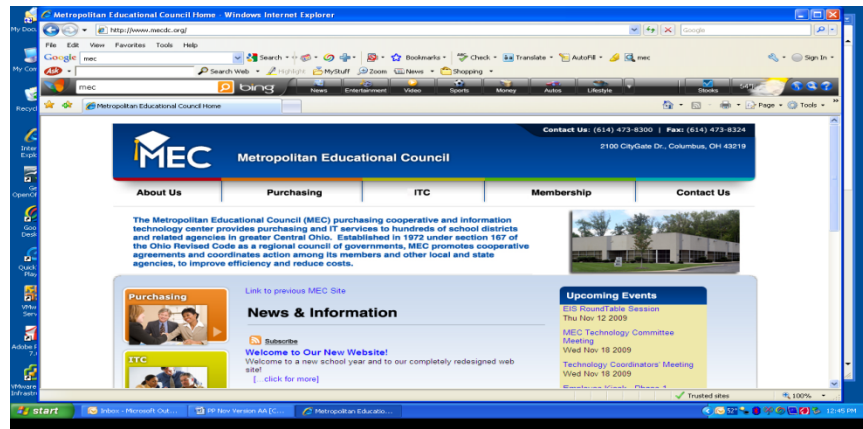
The following narrative discusses the purchasing procedure process at ESCCO

Requisition Processing

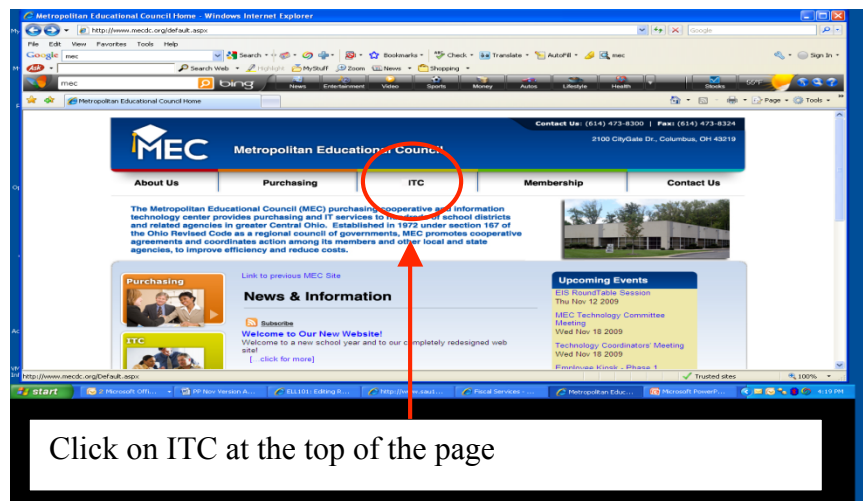
Complete instructions for processing purchase requisitions can be found in a later section. Abbreviated instructions are as follows:

1. Log onto the system, MEC on the web <http://www.mecdc.org> and sign in with your FFR account sign in and password. Contact the Accounting Manager at the ESC if you need an FFR account sign in and password.

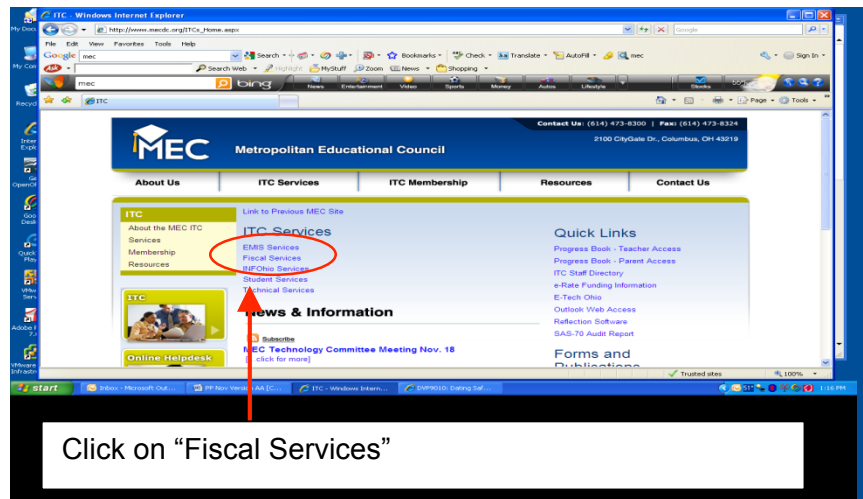
<http://www.mecdc.org>



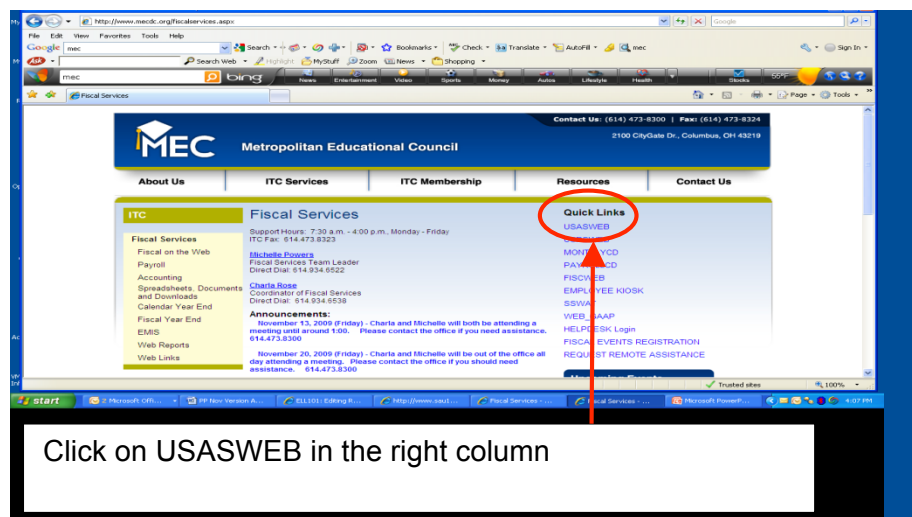
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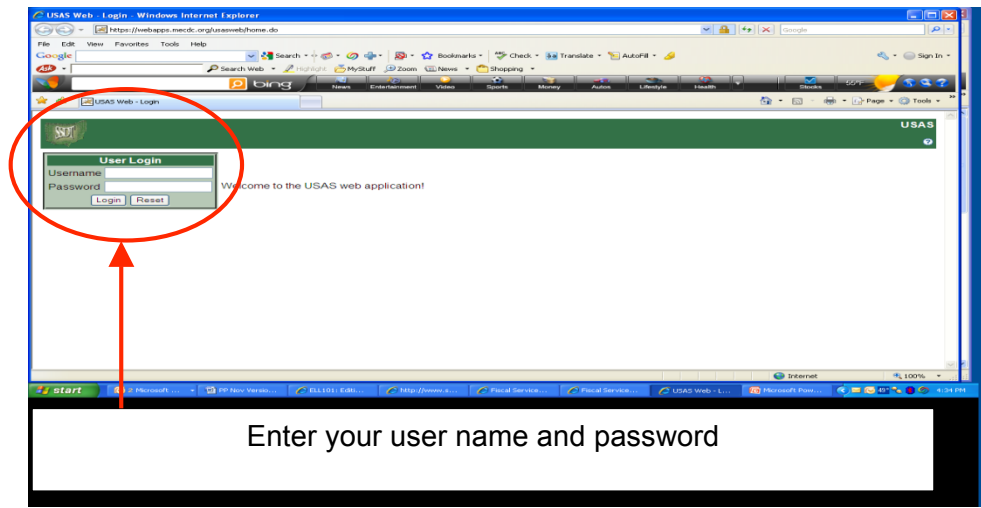
3. Click on "Fiscal Services"



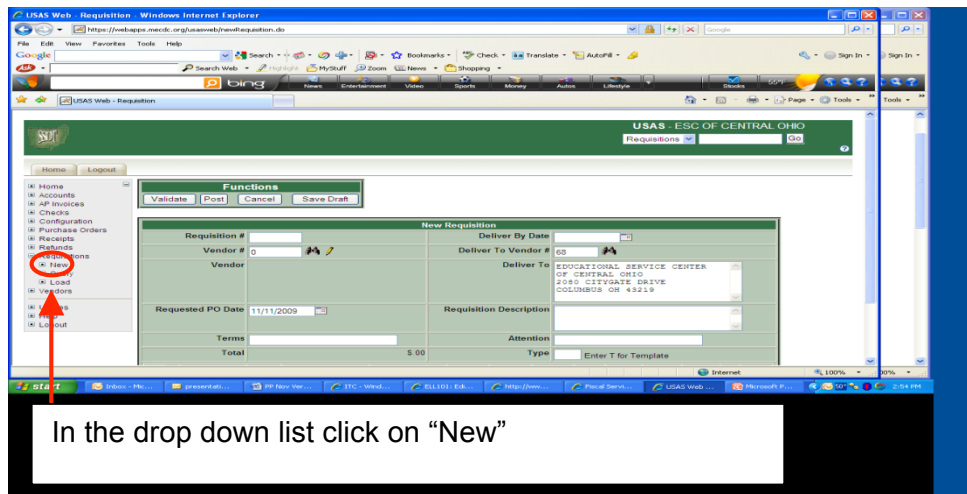
4. Click on USASWEB in the right column



5. Login Page



6. Select the Requisition menu. Click on “New”



7. Enter the information required. Create your unique requisition number.

The screenshot shows the 'USAS Web - Requisition' interface in a Windows Internet Explorer browser. The 'New Requisition' form is the central focus. A red circle highlights the 'Requisition #' field, and a red arrow points to it from below. The form includes the following fields and sections:

- Functions:** Validate, Post, Cancel, Save Draft
- Requisition #:** (Highlighted with a red circle)
- Vendor:** 0
- Requested PO Date:** 11/11/2009
- Deliver To Vendor #:** 60
- Deliver To:** EDUCATIONAL SERVICE CENTER OF CENTRAL OHIO, 2050 CITYVATE DRIVE, COLUMBUS OH 43219
- Requisition Description:** (Empty text area)
- Terms:** (Empty text area)
- Attention:** (Empty text area)
- Type:** Enter T for Template
- Total:** \$ 0.00
- Table:** A table with columns: #, Quantity, Unit, Description, Unit Price, Total, Fund, Func, Obj, SCC, Subj, CPU, B, Job. The total row shows a total of \$ 0.00.

Below the screenshot, a white box contains the text: "Create your unique requisition # and enter."

8. Vendor number is required to complete the requisition.
9. Perform search for existing vendor number
10. If a vendor number does not exist send an email to the vendor request email box vendorrequest@escoco.org to have one assigned.
11. Print two (2) completed requisitions one for your files and one for your supervisor to approve.
12. Bring a supervisor approved copy to the Accounts Payable department In the Center for Business Services.

Purchase Order Processing

Processing Purchase Orders

Complete instructions for processing purchase orders can be found in a later section. Abbreviated instructions are as follows:

1. The requisition is received in the Center for Business Services for approval.
2. The Treasurer approves the requisition.
3. Accounts Payable team member initiates the process to convert the approved requisitions into Purchase Orders, prints out and reviews the forms for completeness and accuracy.
Note: Only approved requisitions will be converted into Purchase Orders based on the parameters set by the Center for Business Services
4. Four copies of the Purchase Order are distributed as follows:
 - a. (White) Original is mailed by the Center for Business Services to the Vendor unless indicated differently
 - b. (Yellow) Second copy is returned to the requisitioner
 - c. (Green) Third copy is filed in the Center for Business Services
 - d. (Blue) Fourth copy is punched and filed in binder in the Center for Business Services
5. Person requesting the requisition may now proceed with processing their order.
 - a. Tax Exempt Form
 - b. Signed Contract

Types of Purchase Orders

Blanket (Open) Purchase Orders

All Blanket (Open) Purchase Orders must first be approved by the Center for Business Services.

There are currently two types of Blanket (Open) Purchase Orders.

1. "Blanket" purchase order may be opened for not more than \$5,000.00 not to exceed three months or until the end of the fiscal year whichever comes first. A "Blanket" purchase order may be issued for certain purposes which are supported by a specific line-item appropriation and must indicate the purpose of the expenditure. Only one "Blanket" purchase order may be issued at a time. The requisition description should begin with "**Blanket PO**" to easily determine what is being requested.

2. A “Super Blanket” purchase order may be opened for any amount, and may remain for more than three months but not past the end of the fiscal year. They are limited to things like professional services, fuel, rent, or utilities. These purchase orders must have a specific vendor.

The requisition description should begin with “**Annual Blanket PO**” to easily determine what is being requested. **Blanket purchase orders must include dollar amounts.**

Any questions on these two types of blanket purchase orders should be referred to the Center for Business Services.

Multi-Vendor

Multi-Vendor purchase orders will be limited to travel reimbursement or contracted service payments or for purchases that receive prior approval from the Treasurer. The requisition should include a list of the people to be paid and should be attached to your requisition.

All vendors are required to complete and submit the following documents prior to any payment being mailed:

1. W9 Form- Request for taxpayer ID and Certification and Questionnaire
2. Vendors license of application and /or
3. Proof of registration with the Secretary of State

Eligible vendors will be issued a 1099 tax form.

Receiving Goods And Services

Upon receipt of goods or services, (which should always be after the purchase order process has been completed), authorized facility personnel (Department Secretary or Receptionist) are responsible for ensuring that the goods or services are promptly “received”. This must be done before an invoice is processed for payment in the Center for Business Services.

Instructions for processing and paying for goods or services received are as follows:

1. The invoice is received by the Center for Business Services and given to accounts payable
 - a. Accounts payable personnel match the invoice against the purchase order for completeness and accuracy, and investigate any price discrepancies with the vendor. **Note:** Building personnel are instructed to forward any invoices received to the Center for Business Services for processing.
 - b. Accounts Payable stamps the invoice and forwards it to the responsible party for approval of payment based on receipt of goods

- c. Responsible party will indicate PO number - partial or complete order and initial and return to accounts payable for further processing.
2. Accounts payable personnel process invoices by batches.
3. Checks are posted every Thursday and issued on Friday by the accounts payable staff and signed by the Treasurer. A copy of the check is attached to the purchase and invoice and filed by the Center for Business Services.

If a purchase order has not been generated to substantiate the items being received, the order is **unauthorized** and payment is the responsibility of the person placing and/or receiving the goods or services.

If ordered items are personally picked up by staff members (classroom supplies, meeting supplies, etc.) the staff member must return the invoice to the responsible party to be forwarded to accounts payable.

Purchase Order/Changes/ Closing/Cancellation

Purchase orders may be closed (cancelled), either totally or partially, under the following circumstances, for example:

1. Orders are not filled within ninety days (as appearing on computer report)
2. Director decision to order from another vendor.

Once a purchase order cancellation notice has been processed, no merchandise may be received.

A purchase order cancellation is processed as follows:

1. Responsible party sends a completed PO change form indicating cancellation to the Center for Business Services
2. Responsible party **must** notify the vendor of any cancellation of orders.
3. A purchase order change form can be used for :
 - a. Vendor change
 - b. Purchase Order increase/decrease
 - c. Purchase Order budget line changes

The department must monitor the ninety-day Open Purchase Order report and minimize the items being reflected as "unreceived".

[Requested PO Change Form](#)
[Purchase Order increase example](#)
[Purchase Order decrease example](#)
[Purchase Order liquidate example](#)
[Purchase Order Budget Line example](#)

Purchasing Card Procedures

As authorized by Board Policy, a purchasing card account has been established to meet the daily needs of personnel for incidental purchases.

Service Contracts are never to be paid with the purchasing card.

Types of cards

1. Individual card – filed under designees social security number and could show up on credit report
2. Department card – Department designee is responsible for the card and tracking expenditures and submitting documents to the Account Payable Department in the Center for Business Services

How to obtain a purchasing card

1. You must obtain authorization form from your direct supervisor.
2. Forward approval via email to Treasurer and Accounting Manager.
3. Once approved by Treasurer, Accounting Manager will establish a Purchasing Card Account.
4. Purchasing Card Vendor will mail the card to the Accounting Manager who will forward to the appropriate party.

Purchasing card letter of authorization

The Purchasing Card Authorization form must indicate the staff member's name, signature, date(s) of authorization, and purchase description.

Service Contracts are never to be paid with the purchasing card. Expenses may be incurred with the purchasing card only if **all** of the following conditions are met:

Purchasing Card Expenditures:

1. Expenditures must be within the guidelines of the budget, grant provision, or particular student activities purpose clause and can only be made by a district employee.
2. There are to be no unauthorized purchases, including the following:
 - No Cash Advancement
 - No Personal Services
 - No Membership Dues
 - No Equipment Purchases
 - No Merchant, Product or Service normally considered being inappropriate
3. One district-wide requisition/purchase order will be prepared annually to the Purchasing Card Vendor for the purchases made throughout the year.

If the purchase order does not include the proper account code, you must request the addition of those purchases with a purchase order change form including the appropriate codes and amounts.

4. All such Purchase Orders must be closed out at the end of the fiscal year.
5. Proper documentation to support the expenditure. Documentation must be presented to and retained by the secretary (department designee).
6. Improper documentation for expenditures:

The following are examples of incorrect documentation

- Non-itemized cash register receipts
- Hand written requests for reimbursement without receipts or other verification
- Account statements in lieu of invoice

Do no pay sales tax. Use the tax-exempt business card provided by the ESCCO.

Lost/Stolen card

If a purchasing card is lost or stolen, the department or individual must notify the Center for Business Services immediately. The Center for Business Services will contact the Purchase Card Vendor to deactivate the missing card and initiate a replacement card.

Do not call purchase card vendor directly.

Account Transfers

Procedures for Appropriation/Budget Transfers

The appropriation/budget transfer sheet is to be used for requesting changes of budget and revenue estimates.

Budget adjustments may take the form of:

- Increasing budget line items
- Decreasing budget line items
- Transferring budget between account lines

When transferring budgeted amounts from one account to another:

A. This type of transaction requires a 'to' and a 'from' account that has the same Fund and SCC. For example:

From:	001-1110-510-9410-000000-002-00	\$100.00
To:	001-1110-640-9410-000000-002-00	\$100.00

The amounts of the 'to' must equal the amounts of the 'from' .

B. If the fund is the same but the Special Cost Center (SCC) is different than you must indicate the following:

Inc: 001-1110-510-9410-000000-002-00 \$100.00
Dec: 001-1110-640-9210-000000-005-00 \$100.00

These transactions should balance to 0 net change.

C. When increasing or decreasing a budget, use the terms 'inc' or 'dec'. The transaction does not have to balance. For example:

Inc: 018-2190-640-9999-000000-002-00 \$1,000.00

For this type of budget adjustment you must state the reason for the increase or decrease to a budget account.

Please complete the Budget Transfer Form and submit to the Center for Business Services for approval. ([Budget Transfer Form](#))

Budget Process

Procedures for Budget Worksheet

The Center for Business Services will provide this worksheet annually.

Professional Meetings

The following are procedures for professional meeting requests. Please note the Application for Professional Meeting must be submitted and approved by your supervisor and placed on the board agenda.

Procedure for handling and submitting Application for Professional Meeting and Request for Reimbursement forms

Teacher / Support Staff completes and submits:

- Complete and sign the Request for Professional Meeting Attendance Form and include estimated expenses
- Attach original **completed** conference registration form.

Form goes to director for signature of approval.

Secretary then prepares a Requisition

- Center for Business Services assigns a purchase order number and it is written in the upper right corner of the form

Original form is sent to Superintendent's Office

- Superintendent's office will return the approval form to the secretary
- The secretary will complete the requisition process and mail all appropriate forms
- The secretary will return the original form to the attendee

- Remember for Professional Meeting Expenditures
 - Attach original itemized receipts for the Request for Professional Meeting Form
 - Complete the reimbursement expenditures status portion of the form
 - Sign the form
 - Submit the form to supervisor for approval
 - Supervisor will send the form to the Center for Business Services for reimbursement

Mileage Reimbursement

Travel can be defined as routine business mileage between district buildings or sites or area travel which is not related to professional development, etc. and may be reported on the mileage reimbursement form. A requisition should be entered for anyone receiving mileage reimbursement. The mileage form must be completed and submitted for payment monthly.

Federal regulations do not permit reimbursement of commuting mileage to and from work or home. Mileage reimbursement rate is the current federal rate.

Submit the completed form to the appropriate administrator who will approve and forward to the Center for Business Services for payment.

Maintenance Agreements

Maintenance agreements for office equipment (copiers, printers and computers) are entered into on an annual basis. The Business Service Consultant will coordinate with vendors and initiate the purchase orders for all maintenance agreements.

Any multi-year maintenance agreements or leases require Board approval.

Lease Agreements

Leases of furniture, equipment or buildings require prior approval of the Treasurer and the ESCCO Board of Education. Employees are not authorized to enter into a lease agreement.

Please contact the Center for Business Services or the Business Services Consultant if there are any questions on purchases which may qualify as a lease.

Consultants/Speakers

When a consultant/speaker has been selected to provide service(s), a determination shall be made as to the type of contractual relationship that exists as well as determining the funding

source from which the fee(s) will be paid. If grant funds are to be used the appropriate administrator must approve and have budgeted the expense in advance. Once the determination has been made the documentation shall be as follows:

Individuals/Entities with a valid vendor license or incorporated will be handled through the budgetary process which is as follows:

- A personal service contract/statement of work shall be developed by the Business Services Consultant, signed and returned to the Center for Business Services along with a completed W-9 and proof of liability and WC coverage.
- A requisition is created by the appropriate center and a copy of the personal service contract/statement of work is attached.
- Upon completion of the service an invoice/receipt of proper documentation is sent to the Center for Business Services and they will process the contract for payment and remit a check to the vendor.
- If individual/entity receives \$600.00 or more in the calendar year they will be issued a 1099 for tax purposes.

Individuals that cannot provide a valid vendor's license or are not incorporated shall be treated as an employee of the ESC and processed through the payroll system which is as follows:

- A stipend form shall be developed by the appropriate center and signed by the Individual.
- The stipend form is sent to Human Resources and they will send to the individual employment paperwork to be completed. Human Resources will have the stipend form information placed on the board agenda for approval and forward stipend form to the payroll department.
- Upon board approval, payroll will process payment on the appropriate pay cycle. Payment shall include the deduction to the appropriate retirement system and taxes.
- At the end of the calendar year the individual will receive a W-2.

Grants

There are many opportunities for departments to apply for grants. Grants can be from a federal or state agency as well as from foundations and nonprofit organizations. The application process generally has four elements; a program abstract, goal narrative, evaluation and a fiscal budget. Various organizations require different practices and procedures for spending and reporting on the amounts awarded. The ESC to help satisfy these requirements has the following procedures in place.

Development of Application & Proposal ([Grant Set-Up Sheet](#))

1. The application must be written with ESCCO as the recipient. The Center for Business Services is the fiscal manager for all grants.
2. The Grant Proposal should be completed by the requester/author with the assistance of the Associate Superintendent of Client Services. This includes the responsibility to write and edit the application.
3. A program narrative and budget form should be completed in accordance with the grants requirements. Questions regarding the appropriate funds, functions and objectcodes should be directed to the Center for Business Services.

4. The completed application and proposal must be submitted to the Associate Superintendent of Client Services prior to the application deadline. Please plan accordingly.
5. The Assistant Superintendent of External Relations and the Center for Business Services will review the application and fiscal /budgetary request.
6. If the application needs to be edited, it will be returned to the author(s).
7. **Please note** – salaries, stipends, supplemental or other payments to employees must conform to existing Ohio Revised Code/Local Policy. Please contact the Center for Business Services for assistance on these items (salary payments must include benefits)
8. If the author's signature is required please obtain this prior to sending the grant the Associate Superintendent of Client Services. If editing is not required the Treasurer and Superintendent will sign off on the grant application.
9. The author will provide copies of the completed grant to the following:
 - Granting agency
 - Assistant Superintendent/designee
 - Center for Business Services

Management of Grant

- A. Notification of the grant award must be approved by the Board of Education before acceptance of the grant is official. A copy of the awarded grant along with an Executive Summary must be sent to the Associate Superintendent to be placed on the Board agenda.
- B. The author and Associate Superintendent of Client Services in conjunction with the grant author, are responsible for monitoring all aspects of the grant including:
 1. Complete the grant set up sheet with the Accounting Manager to establish the budgetary setup of account codes **prior to any expenditure** related to the grant.
 2. Adhering to the budgetary guidelines of the grant awarded (restrictions of expenditures).
 3. Program implementation, review, evaluation and a final report by the closing date for the grant.

Final Report

- The author must submit a Program Evaluation to the Associate Superintendent prior to the closing date of the grant for review.
- If the Program Evaluation is approved it will be sent to the Center for Business Services for completion of the Final Expenditure report.
- The Center for Business Services will complete a Final Expenditure Report and submit along with copies of the Program Evaluation to the granting agency.

Year End Closing Procedures

The following items must be completed prior to fiscal year end closing

1. Confirm that all deposits have been made. Any deposit/pay-in corrections should be sent to the Center for Business Services at this time.

2. Insure that any returned (NSF) checks have been collected and cleared.
3. Resolve all purchase orders listed on the outstanding Purchase Order Report. If appropriate, a cancellation letter should be sent and the verification copy forwarded to the Center for Business Services.
4. Return completed fixed asset inventory sheets to the Center for Business Services.

At this time if you wish to clean up your financial files by discarding old materials please refer to the Record Retention section of this manual.

Please refer to the Record Retention and Disposal procedure to effectively organize your files.

Employee Accident Reporting

In the event of an injury, an employee will promptly inform his/her immediate supervisor, seek treatment and file an employee injury report and an authorization for release of medical information form within 24 hours of the accident. The injury report will be sent to the Center for Business Services. The employee should make use of a BWC (Bureau of Workers Compensation) certified medical provider unless the nature of the injury requires immediate treatment and a certified provider is not readily available. Emergency treatment with a non-certified provider is always authorized.

Upon receipt of the injury report, the worker's immediate supervisor must complete an investigation and submit to the Center for Business Services within 24 hours. The Treasurer will review and make a determination as to whether to certify the claim.

As a self insured employer, ESC will work with a TPA (Third Party Administrator) to process claims, make payments to medical providers and make benefit payments to employees.

It is the responsibility of the employee to provide their immediate supervisor with ongoing doctor's statements. The supervisor should forward a copy of the statement to the Center for Business Services.

Should a dispute arise concerning the validity of the claim, ESC will utilize the services of a Third Party Administrator (TPA) to assist in adjudication. The TPA and ESC's worker's compensation representative will work closely to resolve outstanding issues.

Fixed Assets

The ESCCO maintains an inventory of ESC property such as building fixtures, equipment and vehicles. Any such item with a value exceeding \$1,000.00 and has an expected life of 5 years or more is termed a fixed asset.

Purchasing

When items qualifying as fixed assets are received and paid you will receive an Asset Acquisition Form and an inventory tag. The inventory tag must be affixed to the item and the form completed and returned to the Center for Business Services.

Relocation

If a fixed asset is permanently relocated to another building or a different location within the same building an Inventory Asset Transfer Form must be completed. Once the fixed asset has been moved and the transfer form completed and signed the building should keep a copy for their records and the original form should be submitted to the Center for Business Services for the inventory update.

Disposal

If a fixed asset is ready for disposal of any manner an Inventory Asset Disposal Form must be completed and submitted to the Center for Business Services prior to the disposal. The disposal form will be placed on the Board of Education agenda for approval. Once the disposal has been approved you will be notified by the Center for Business Services.

After you have received approval to dispose of equipment:

- Remove the asset tag and attach to the disposal form and send the form to the Center for Business Services
- Any technology equipment (i.e. computers, printers, and scanners) need to be disposed of through the IT department.

Records, Retention, and Disposal

The orderly acquisition, retention and disposal of school district records are essential for the overall efficient and effective operation of the district. The ESC has adopted procedures for records retention disposal. A schedule of records retention and disposal has been established by the district; a complete list can be found in Administrative Guidelines 8310E. Once you identify records that are appropriate for disposal you will need to complete the Certificate of Records Disposal Form and submit it to the Treasurer. If you have a record that is not listed on the schedule of records retention fill out a One-Time Disposal of Obsolete Records Form and submit to the Treasurer. The Records Commission will meet a minimum of once a year to review the disposal requests. You will be advised in writing if the records have been approved for disposal.

It is imperative that you do not destroy records until you have been notified by the Center for Business Services that your request has been approved.

Payroll

Salary Schedules

The ESCCO Governing Board shall provide salary and employee benefits as it deems appropriate and mutually beneficial to the ESCCO and its staff. Being cognizant of the changing times, the ESCCO Governing Board will adjust salaries in accordance with law and at such times as it deems prudent and necessary. The ESCCO Governing Board will review

salary schedules and adopt new schedules annually and shall inform all staff of their salary for the following year by July 1. **Placement on Salary Schedule**

The ESCCO Governing Board retains the authority to specify the salary of new positions and to determine the credit to be awarded for placement on an existing salary schedule. The superintendent is authorized to credit for placement on the salary schedule all appropriate service of an applicant for employment at the ESCCO, not to exceed ten (10) years. In order to advance one (1) step on a salary guide, an employee must have served at least 120 days of the contract year with the ESCCO or have served a combination of 120 days within the past two (2) years.

Pay Periods

All employees are paid in 24 equal installments during the contract year. Payment is made on the 5th and 20th day of each month or on the preceding workday whenever these dates fall on a weekend or on a holiday.

Time Sheet Submission

Time sheets are to be submitted to the ESCCO Business Services Office the day after each pay date. Therefore, time sheets are due on the 6th and 21st of each month or on the first workday following the pay date, whenever these dates fall on a weekend or on a holiday.

Direct Deposit

Direct deposit of payroll is mandatory for all employees. Payroll funds can be deposited to any qualified banking institution or credit union. Funds may be distributed among three (3) accounts. Information and forms will be included in the new hire packet. It is the employee's responsibility to notify the payroll department of any changes to one's account or banking facility. Contact the payroll department to request a new form.

ESCCO requires all current employees to participate in this program. This ensures that one's pay will be deposited to the individual's account(s), regardless of delays or lost mail in the postal system. Pay stubs will be sent to staff via electronic mail.

See Employee Handbook for further information