

SECTION 3
ACCOMACK AND NORTHAMPTON ENTERPRISE
COMMUNITY

- 1. FINANCIAL AND ACCOUNTING PROCEDURES**
- 2. STATEMENT OF AGREEMENT FOR THE BOARD OF
DIRECTORS**
- 3. MISCELLANEOUS FORMS**

VESEEHC

FINANCIAL & ACCOUNTING PROCEDURES MANUAL

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Financial Policies & Procedures Handbook:

BASIC POLICY STATEMENT

The Virginia Eastern Shore Economic Empowerment and Housing Corporation (VESEEHC) is committed to responsible financial management. The entire organization including the board of directors, and staff will work together to make certain that all financial matters of the organization are addressed with care, integrity, and are in the best interest of VESEEHC.

The policy and procedural guidelines contained in this handbook are designed to:

1. Protect the assets of VESEEHC;
2. Ensure the maintenance of accurate records of VESEEHC's financial activities;
3. Provide a framework of operating standards and behavioral expectations; and,
4. Ensure compliance with federal, state, and local legal and reporting requirements.

The Executive Director of VESEEHC has the responsibility for administering these policies and ensuring compliance with procedures that have been approved by the Board of Directors. Exceptions to written policies may only be made with the prior approval of the Board of Directors. Changes or amendments to these policies may be approved by the Board of Directors at any time. A complete review of the policies shall be conducted every two years.

Every Director and every Staff with financial related responsibility is expected to be familiar with and operate within the parameters of these policies and guidelines.

(ADOPTED BY THE VESEEHC BOARD OF DIRECTORS)

FEBRUARY 29, 1996

LINE OF AUTHORITY

A System that Clearly Outlines Who Has the Authority and Responsibility for the Financial Assets of the Organization and Provides Guidelines for Handling and Controlling Their Accumulation and Consumption.

Board of Directors or Board of Trustees

have the authority to execute any policies it deems to be in the best interest of VESEEHC within the parameters of VESEEHC's articles of incorporation, bylaws; or federal, state, and local law.

Executive Committee

have and may exercise, when the Board is not in session. All of the powers of the Board of Directors in the management of VESEEHC.

Treasurer and The Finance Committee

have whatever authority as may be designated by the Board of Directors—has the authority to **recommend the auditor**; perform regular, in-depth reviews of the organizations' financial activity; oversee the development of the annual budget; **recommend to the Board of Directors** the allocation of investment deposits.

Executive Director

have whatever authority as may be designated by the Board of Directors—has the authority to make spending decisions within the parameters of the approved budget; employ and terminate personnel; **determine salary levels**; create and amend operating procedures and controls; make decisions regarding the duties and accountabilities of personnel and the delegation of decision-making authority; enter in contractual agreements within board designated parameters.

Controller

have whatever authority as may be designated by the Executive Director—has the authority to design the organization's accounting system; make spending decisions within the parameters of the approved budget; make decisions regarding the allocation of expenses; is responsible to the Executive Director for all financial operations.

**Department and Program
Directors or Managers**

have whatever authority as may be designated by the Executive Director—usually has the authority to make spending decisions within the parameters of the approved department or program budget or program budget subject to approval of the Executive Director and Controller

INVESTMENT POLICY

**An Organizational Climate Of Resource Development,
Accumulation, and Protection**

The investment objectives of VESEEHC, in order of importance, shall be safety of principal, liquidity, and a competitive rate of return.

General Investment Guidelines

VESEEHC's Finance Committee shall have primary responsibility for recommending the administration of the investment policy and for recommending specific guidelines as to the mix and quality of the investment account(s). The Board of Directors have the primary responsibility for oversight of investment policy and adopting such policies

Key Issues To Consider When Developing Investments Policies

- Should define who is responsible and what they are responsible for
- Should include internal groups/individuals, i.e., Board of Directors, Treasurer, Finance Committee, and may include staff
- Should also include external groups such as investment managers, bank custodians and investment consultants.

Determining Mix and Quality of Investments

- Need to determine organization's ability to assume risk (Risk Tolerance).
- Need to determine the organization's attitude and expectations about investing (Risk Preference).
- (The Risk Tolerance and Risk Preference should be compatible with each other to ensure long-term continuity in the investment program).
- Need to establish an investment time horizon—the amount of time you are willing to set aside for an investment to meet your objectives.

- Any investment restrictions should be explicitly stated in the Policy Statement. Investment restrictions often deal with issues related to prohibited securities, quality, diversification requirements, or social issues.
- The amount of risk the organization is willing to assume will determine what types investments are available to the organization. In order to reduce the overall risk, an organization may consider a mix of investments, which may include fixed-income investment (low risk/lower returns) with some equity investments (investments with higher returns accompanied by higher risks).

ACCOUNTING PROCEDURES MANUAL

Generally Accepted Systems That Accurately Record All Financial Transaction Occurring In An Organization In A Manner That Provides Management With The Information It Needs To Make Informed And Timely Decisions

FINANCIAL CONTROLS AND OPERATING PROCEDURES

OPERATING PROCEDURES

The **Controller** will also function as Accountant with primary responsibility for designing and maintaining the accounting system. Bookkeeping support will be provided by the Accounting Assistant as designated. Monthly reports shall be made to the Executive Director covering, at a minimum, receipts, disbursements, receivables, and payables.

The **Executive Director** will be required to include budget comparisons in periodic financial reports to the Treasurer and the Board.

The **Board of Directors** will be required to secure an independent audit annually.

VESEEHC follows standards of accounting and financial reporting for Voluntary Health and Welfare Organizations as described in the American Institute of Certified Public Accounts' "Audits of Voluntary Health and Welfare Organizations". VESEEHC's financial policies are meant to conform in all material aspects to the single audit requirement of the Federal Office of Management & Budget as published in OMB A-133.

FINANCIAL REPORTING

- Annual budgets are prepared by the Executive Director and approved by the Board.
- Budgets are reviewed mid-year (December) and are adjusted as necessary to reflect changing conditions.
- A Chart of Accounts is available and used to code receipts and disbursements to the proper accounts.

- Standard Journal Entries will be prepared by the Accounting Assistant. Journal entries are reviewed by the Controller for reasonableness and approved before posting to the general ledger.
- Non-standard journal entries are discussed with the CPA auditors to ensure proper accounting treatment.
- Each project fund is separated by general ledger fund code and maintained monthly.
- Monthly Financial Reports are provided to the Treasurer and the Finance Committee within 15 days of the close of the period, and by the fourth Tuesday of the month to the Board of Directors.
- Detailed Financial Reports are provided to the Board of Directors at each Board meeting.
- Annual audits will be conducted by an independent CPA at the close of each fiscal year. Copies of these reports will be made available to the public.
- The Fiscal Period for VESEEHC will be July 1 to June 30.

**Operations That Incorporate Controls, Checks, and Balances, and
Protection of Assets**

SAFEGUARDING ASSETS

- The Controller shall have primary responsibility for ensuring that proper Financial Management procedures are followed.
- The Finance Committee shall make recommendations of fiscal oversight; the Board of Directors shall have the fiscal oversight responsibility in the safeguarding of the assets of VESEEHC and have primary responsibility for ensuring that all internal and external financial reports fairly present its financial condition.
- A proper filing and retention system will be maintained for all financial records. Actual income and expenditures will be compared to the budget on a quarterly basis.
- All excess cash in unrestricted funds will be kept in an interest bearing account.
- Bank statements will be promptly reconciled on a monthly basis.
- Separate bank accounts and books for projects or activities will be maintained if required by funding source regulations.
- Documents on all securities and fixed assets will be kept in a locked fire-proof file. Records will contain description, serial numbers, date of purchase or receipt, valuation, and date of valuation.
- Appropriate insurance for all assets will be maintained.

PAYROLL CONTROLS

- Personnel files are to be maintained at VESEEHC's site for all employees. Changes in payroll date (i.e., pay changes) are approved by the Executive Committee before files are updated. All changes in employment are likewise authorized by the Executive Director and/or the Board of Directors.
- The Controller maintains all personal records.
- The Controller monitors the usage of vacation, compensation and sick time, and maintains the attendance.
- Each employee will be responsible for completing a time sheet daily and semi-monthly.
- For Cost Allocation purposes, designated employees will be responsible for completing a monthly time distribution record
- Each Division Head reviews and approves all time and attendance records of their employees. The approved time records are submitted to the Executive Director to review and final approval. Completed time sheets signed by employee and Division and or Executive Director, will be submitted to the accounting department by 10:00 a.m. on the work day after the pay period ends.
- An outside payroll processing firm will be used to process payroll. the Controller notifies the payroll service of any changes to the payroll master file. The service generates the payroll register, payroll checks and tax deposits, and sends them to VESEEHC. The Controller reviews the payroll registers for proper processing of amounts.

COMPUTER CONTROLS

- The Controller is responsible for in-putting financial data into the computer for generating financial reports. Only the Controller and Accounting Assistant will have access to the password required to log onto the system.
- Detailed printouts of cash receipts and cash disbursements are to be maintained. The Controller is responsible for comparing the detailed printouts to source documents for accuracy.
- All subsidiary account balances are reconciled to the control accounts monthly.
- A trial balance of the general ledger total will be obtained and compared to detailed reports for accuracy of balances.
- EDP files (all files i.e. payables, payrolls, etc.) will be backed up (two copies) and stored off site.

POLICIES ON DISBURSEMENTS (ACCOUNTS PAYABLES)

- The Executive Director has expenditure approval up to the parameters set by the annual operating budget as approved by the Board.

- Expenditure requests will be initiated in writing and approved within specified authority by the Executive Director.
- All invoices received will be stamped with the date received by the secretary, and will be immediately forwarded to the Accounting Assistant.
- Pre-numbered check requests (cash disbursement voucher) will be used and accounted for monthly.
- The Executive Director approves check requests after comparing to supporting documentation. The Accounting Assistant prepares the pre-numbered checks only with approved requests. The unsigned check, support documentation and request are presented to authorized check signers for their signatures (information on checks is compared to support documents for accuracy.)
- Two signatures are required on all VESEEHC's checks regardless of amount.
- After the checks are signed, the Accounting Assistant stamps the check request and all supporting documentation "PAID", noting check number and date. The Accounting Assistant will then make a copy of each check and check request (copying checks will not be necessary when start printing all checks). The Accounting Assistant will indicate all invoices as paid by attaching a photocopy of the check on top of the voucher.
- The original is sent out for payment
- One copy is filed by vendor (or employee) and all checks are accounted for monthly.
- The Secretary is responsible for mailing all checks.
- All disbursements, except petty cash, are made by check and are accompanied by substantiating documentation.
- All checks are pre-numbered and accounted for monthly.
- All voided checks must be defaced and retained either on the check stub or filed in chronological order with canceled checks.
- No checks may be written to "cash" or "bearer".
- Blank checks are stored in a locked drawer.
- The Executive Director or the Controller and a designated and approved Board member are the two signatures which are required on all checks. The Executive Director and the Controller can sign checks in the amounts of \$1,000.00 or less and all payroll related items. If the Executive Director and the Controller are both absent, then two designated Board members' signatures are required.
- Blank checks may never be signed in advance.
- All payments are immediately recorded in the accounts payable ledger/ cash disbursement journal by the Accounting Assistant. The Accounting Assistant prepares the cash disbursements journal on a timely basis, using the check file.

- The Accounting Assistant posts the cash disbursements journal to the general ledger on a timely basis, using the cash disbursements journal.
- The accounts payable ledger/cash disbursement ledger is reconciled with the general ledger by the Controller on a monthly basis.
- Checks will be cut the second and fourth Fridays of every month. Exceptions will be made allowed in cases of SHP Intervention Checks.

POLICIES OF RECEIPTS

Immediately upon receipt all checks will be stamped on the back with a stamp with the following:

"Deposit only

VESEEHC

Bank Account Number"

- All cash receipts (including employee reimbursement of funds owed to VESEEHC) are recorded on pre-numbered duplicate receipts.
- The secretary will make two copies of each cash receipt and checks (one for deposit file documentation, and one for source file documentation - i.e., loan files, employee file or grantor files).
- Checks and cash received will be given to the Controller (if the Controller is out then, all cash received will be given to the Accounting Assistant). The Controller will prepare a Daily Cash Summary Report for each deposit. The Summary Report will include the source of each receipt, the check number, the amount, and the account to which the receipt is to be coded. Documentation for all receipts such as copy of each check and any accompanying letters will be attached to the back of the Daily Cash Summary Report. The summary reports will be filed in chronological order.
- The Accounting Assistant prepares the bank deposit slip. The deposit slip will include the total number of checks, total amount received including cash receipts. The deposit total will tie to the corresponding Daily Cash Summary Report.
- Deposits will be made on a timely basis by the Controller or a designated staff. Deposits will be made daily using a lockable deposit bag. The Controller keeps one key to the lockable deposit bag key and the other key is kept at the bank.
- The Daily Cash Summary Report is compared to the Accounting Assistant's cash journal to ensure all posting equal amounts deposited.
- A copy of the validated deposit slip from the Bank is compared and attached to the corresponding receipt copies and cash listing.

- The Accounting Assistant shall code all cash receipts according to the chart of accounts, and compare the cash deposit receipt with the Controller's listing of cash receipts for that day, to ensure that all cash receipts are deposited in the bank account.
- The Accounting Assistant prepared the cash receipts journal on a timely basis, using the Daily Cash Summary Report.
- The Accounting Assistant posts the cash receipts journal to the general ledger on a timely basis.
- "Receipts for all Shore travel expenses be retained, presented, reconciled within 48 business hours of the travel event.

BANK RECONCILIATIONS

- The Accounting Assistant shall maintain a record of all bank transactions, listing all checks disbursed and all receipts deposited on a daily basis. This "Bank Book" shall show the current bank balance for all bank accounts.
- On a monthly basis, the Controller will reconcile the bank statements to the General Ledger, and notify the Executive Director of any discrepancies.
- The Executive Director will resolve all discrepancies with the assistance of the Accounting Assistant, Controller and the bank, if necessary. Resolution of the discrepancies will be documented.
- The Controller will adjust the general ledger as needed.
- The Controller will reconcile the Bank Book to the general ledger cash accounts on a monthly basis.

BILLINGS AND RECEIVABLES

- All billings for services or goods are approved in advance by authorized personnel.
- The Accounting Assistant prepares all billings (Housing Department does its rental billings and submits a status report to the Accounting Assistant) and invoices on a timely basis. Prior to mailing the billing/invoices, the Accounting Assistant makes two copies of the billing/invoice. One copy is submitted to the Controller, and the other copy is placed in the open invoice file/receivable records.
- The Accounting Assistant records the billing/invoice in the accounts receivable ledger on a timely basis.
- The Accounting Assistant posts the accounts receivable ledger to the general ledger on a timely basis, utilizing the billing/invoice copies.
- The Controller reconciles the accounts receivable ledger to the general ledger on a monthly basis with the assistance of the Housing Coordinator.

- The Controller prepares a status report on all outstanding receivables, on a monthly basis, and submits the report to the Executive Director.
- The Accounting Assistants initiates collection procedures on all invoices older than 30 days.
- All receivables records are maintained in a locked file cabinet.

RENTS RECEIVABLE

- The Controller will accrue rent revenue as it is earned monthly. The Housing Department will keep records on rents due, rents received, rents outstanding and delinquency reports. The Controller will reconcile the rental revenue amounts in the general ledger to the Housing Division's reports monthly. Management with the board's approval, will decide on a quarterly basis the adequacy of provision for bad debts. The Accounting Assistant will record the provision for bad debt in the general journal and post to the general ledger.

CHARGE-OFF OF NON-COLLECTIBLE ACCOUNTS RECEIVABLE

- Non-collectible accounts will be identified by the Housing Coordinator on a quarterly basis. The account will be considered
- Individual rent receivables that are considered non-collectible when a tenant files for bankruptcy, moves without a forwarding address, abandons the building etc.

NOTES RECEIVABLE

- A promissory note will be prepared for all notes issued. Borrowers will sign notes before funds are released.
- A copy of all promissory notes, contracts for deed, and loan agreements will be forwarded to the Controller. Each note will be filed in its own file.
- An Amortization schedule will be created for each note. Interest will be accrued on outstanding balances monthly and or according to the terms of the note.
- The Controller will follow up monthly to ensure compliance of procedures.

REPORTS TO FUNDING SOURCES

- The Controller will meet with Division Heads monthly and or quarterly to review program cash needs.
- The Controller and the Division Head will prepare monthly and quarterly reports to funding sources.

- The Executive Director will review and approve all reports to funding sources.
- The Executive Director will sign all reports to funding sources.
- The Controller will be informed of and review any request for cash made to funding sources.
- Monthly and quarterly grant required reports will be submitted to the respective control committees for submission to the board.

PETTY CASH FUND

- The Petty Cash Fund is maintained on an interest basis.
- The Accounting Assistant will act as the custodian of the petty cash fund. The Controller will act as custodian when the Accounting Assistant is away.
- Petty cash disbursements are limited to \$250.00 in amount.
- Any employee receiving petty cash must sign a petty cash voucher. The petty cash voucher must list the amount received, the purpose for which the cash is needed, and the date of the purchase.
- The Accounting Assistant must submit a check request for reimbursement of the petty cash fund to the Controller. All petty cash vouchers used must be attached to the check request as supporting documentation.
- All checks for reimbursement of the petty cash fund must be made payable to the custodian of the petty cash fund.
- Accounting Assistant will reconcile payments to funds daily. Cash plus receipts must equal the amount of the fund originally established - \$250.00.
- Periodically, the Controller, the Executive Director, and/or the Treasurer will make surprise counts of the petty cash funds.
- The petty cash fund will be kept in a fire-resistant box, located in a locked file cabinet.

TRAVEL

- All out of town travel must be approved in advance by the Division Head and Executive Director.
- The employee will complete the request for authorization of official travel attaching a notice of the meeting and or agenda.
- The Division Head and Executive Director will sign the request for authorization of official travel.
- A reasonable effort will be made to secure the use of a company vehicle.

- Vehicle logs will be maintained for all vehicles owned or leased by VESEEHC. Employees using company vehicles for business will complete the vehicle log. Any employee using a company vehicle for personal travel will have to either have the value of such benefit added to their gross wages at the end of the year or reimburse VESEEHC on a monthly basis (through a deduction from pay check).

TRAVEL ADVANCES

- If a travel advance is requested, an advance request and voucher for payment will be prepared. The Accounting Assistant will complete the voucher and enter the check number on the request for authorization. Travel advances should be approved at least a week prior to the travel in order to be processed by the accounting department on a timely basis.
- Check vouchers will be distributed as follows;
 - a. Original - given to traveler.
 - b. Request for authorization attached.
- The Accounting Assistant will record the advance in a receivable account.
- After the trip, the employee will enter the appropriate information on the Travel expense voucher for the pay period or month end. Supporting documentation will be attached (original receipts).
- The Accounting Assistant will enter the check number and advance amount of the voucher.
- If the advance exceeds the amount spent on the travel voucher, the difference will be reimbursed to VESEEHC by the employee within one week of an employee's return and deposited in the appropriate bank account. The travel voucher and documentation attached to the duplicate of the travel advance check is resubmitted to the Accounting Assistant and filed sequentially with other vouchers for the month.
- If the advance is less than the amount spent on the trip, the number of the check which pays the balance will be noted on the request for authorization of official travel. The travel advance check with the request form will be filed alphabetically with other vouchers for that month (along with all necessary documentation will be returned to the employee and will not be paid until all insufficient documentation will be returned to the employee and will not be paid until all necessary documentation is submitted.
- Each employee will complete the Travel Expense Voucher on a monthly basis.
- Mileage to and from residence will not be paid by VESEEHC.
- Cost of meals will only be reimbursed when an employee is in travel status out of the official duty station up to the federal government per diem rates. Employees will be required to save and submit receipts for all meals to the accounting department.
- At the end of the month, the Travel Expense Voucher will be totaled, signed by the employee, signed by the supervisor and Executive Director and submitted on a timely basis for payment.

- Employees will be reimbursed for mileage, lodging and other expenses when supported by receipts. Receipts must be attached to travel voucher for lodging and common carrier transportation.
- Incomplete travel vouchers will be returned to employees, and late travel vouchers will be held until the following pay period.
- The Accounting Assistant will verify the travel voucher, ascertain if there are any outstanding travel advances (see above) and calculate the amount of the total travel reimbursement as per the maximum allowed in a day.
- The Department Heads and/or Executive Director will approve the travel voucher.

CREDIT CARD TRANSACTIONS

- Only hotel/motel reservations will be charged on VESEEHC's Bank credit card. In the case of an emergency while in travel status an employee can use the card for other transaction other than hotel/motel reservations on condition the Controller is informed of such charges on return and all receipts/invoices are saved and turned in to the accounting department in a timely manner. Employees will be personally responsible for such charges for failure to turn in such receipts.

BOARD EXPENSES

- A board member incurring expenses while carrying out duties for VESEEHC will complete and sign the beneficiary and board reimbursement voucher.
- Board members are eligible for advances for out-of-town travel as per procedures set forth under Travel Advances.
- The Executive Director will approve the voucher for payment.
- Checks will be prepared in accordance with cash disbursement procedures.
- Expenses related to training conferences, whether budgeted or non budgeted will be authorized by the Board in advance of the expense.

PROPERTY

- Non-expendable equipment shall be defined as personal property (purchased, government excess or donated) with a unit cost of \$500.00 or more (or as specified by funding source) and a useful life of more than two years.
- Tools and equipment shall be defined (and by Finance Committee evaluation) as all items purchased to assist in maintenance and upkeep of VESEEHC owned or managed properties. "Accessories" shall be defined as those disposable parts which are used with tools and equipment,

- I. If Accounting receives invoice
 - A. Date stamp and account stamp original invoice
 - B. Copy of invoice filed into Program Director's invoice folder
 - C. Original invoice sent to Program Director via color coded interoffice envelope

- II. If Program Director receives invoice
 - A. Date stamp and account stamp original invoice
 - B. Code invoice
 - C. Forward to Accounting via color-coded interoffice envelope.

- III. Coded invoice received in Accounting
 - A. Accounting removes copy of invoice from Program Director's invoice folder
 - B. Staff collects into batches and forwards to Executive Director for approval 2-3 times a week.

All coded invoices received into accounting by the 1st and 3rd Thursday must be sent to the Executive Director for approval by the 1st and 3rd Friday of the month.

- IV. Executive Director approves and returns to Accounting within 2 days of receipt.
Invoices received on the 1st & 3rd Friday of the month must be returned to Accounting by the close of business (on Friday) of that day.

- V. Accounting enters invoices into American Fundware
 - A. All invoices are to be entered no later than the 2nd & 4th Tuesday of the Month
 - B. Accounting generates an open A/P (stage 30) report and cash availability report by source of funds and forwards to Executive Director **by 10.00 a.m. 2nd & 4th Tuesday**
 - C. Executive Director notes on A/P report the obligations to pay and returns open A/P report to Accounting by end of business on 2nd and 4th Wednesday of the month.

- VI. Accounting marks obligations for payment according to open A/R and prints checks. Checks are forwarded to Controller and Executive Director for signature **by 10:00 a.m. on 2nd & 4th Thursday of the month**

- VII. Executive Director returns signed checks are to **Accounting by end of business day on the 2nd & 4th Thursday of each month.**

- VIII. Accounting files and distributes checks **to go out in the 2nd & 4th Friday's mailings each month.**

Note: In the event of a holiday falling during the A/P cycle, all tasks are moved back one day, i.e. coded invoices are due in accounting by noon on Tuesday instead of Wednesday.

Example

- Dec 1 - All coded invoices due in accounting by noon
- Dec 1- Coded invoices forward to Executive Dir by beginning of business day
- Dec 3 - Coded invoices returned to Accounting by the close of business day
- Dec 6 & 7 - Accounting enters invoices into American Fundware
- Dec 8- By 10.00 a.m. Accounting forwards to Executive Dir the open A/P reports and

cash availability report by source of funds. Exec Dir indicates on open A/P report obligations to pay and returns to Accounting by close of business

Dec 9 - Accounting prints checks and sends to Controller for Signature.
Controller signs and forwards checks to Executive Dir for signature. Signed checks are returned to Accounting by end of 2nd & 3rd Thursday

Dec 10 - Checks are placed in addressed envelopes in time to go out in 2nd & 4th Friday's mail

Adopted September 25, 1997

VIRGINIA EASTERN SHORE ECONOMIC EMPOWERMENT AND HOUSING CORPORATION

Statement of Agreement

As a member of the Board of Directors of the Virginia Eastern Shore Economic Empowerment and Housing Corporation (VESEEHC), I understand that my duties and responsibilities include the following:

1. I am fiscally responsible, along with the other board members, for this organization. It is my duty to understand VESEEHC's budget and financial statements and to take an active part in planning the budget and in raising funds to meet it.
2. I am legally responsible, along with the other board members, for this organization. I am responsible for knowing and approving all policies and programs and for overseeing the implementation of policies and programs.
3. I am morally responsible, along with the other board members, for the health and well-being of the organization. As a member of the board, I pledge myself to carry out its mission.
4. When participating in VESEEHC board and committee meetings, I will place the interests of VESEEHC before those of any other individual or organization. I will respect the opinions of other board members and staff, always treating them courteously.
5. I will give a financial donation to the organization. I may give a single donation each year, or I may pledge to give a certain amount several times during the year.
6. I will actively engage in fundraising for this organization in whatever ways are best suited to my talents. There is no set amount of money I must raise because I am making a good faith agreement to bring in as much money as I can.
7. I will attend as many board meetings and committee meetings, strategic planning retreats, training sessions, and workshops as possible. I understand that commitment to this board will require at least six hours per month. I will read the materials sent to me before each board or committee meeting and seek clarification of anything I do not understand before or during the meeting. If I am an officer of the board, I will carry out the additional duties and responsibilities that accompany my office.

8. I will read VESEEHC's Articles of Incorporation, Bylaws, and conflict of interest policy. I will avoid personal and organizational conflict of interest. If such a conflict does arise, I will declare it before the board and refrain from discussing or voting on matters in which I have conflict.

9. I will support VESEEHC and its board, staff and programs and represent them positively in public, confining any disagreements I may have with other board members or with staff to the boardroom. I will support in a positive manner all actions taken by the board of directors even when I am in a minority position on such actions.

10. I will refrain from intruding on administrative issues that are the responsibility on management, except to monitor the results.

11. I will never divulge confidential information that I may learn in the course of my duties, including information about VESEEHC clientele and staff, even if not labeled confidential in board meetings.

12. I will never exercise my authority as a board member except when acting in a meeting with the full board or as I am delegated by the board.

In turn, VESEEHC and the other board members and staff are responsible to me for:

1. Providing me monthly financial reports that allow me to meet my fiscal responsibilities.
2. Maintaining a Directors and Officers Insurance and a general liability insurance policy to minimize my financial exposure.
3. Answering truthfully and completely any questions I may ask in the course of meeting my fiscal, legal, and moral responsibilities to VESEEHC.

If, for any reason, I find myself unable to carry out the above duties to the best of my ability, I agree to resign my position as a board member or officer.

Board Member

Date

Chair

Date

Assistance to Individuals

ASSISTANCE TO INDIVIDUALS:

VESEEHHC may provide assistance to individuals with need in any of the four areas of the Enterprise Community Plan: housing, economic development, health, or education. Applicants may contact VESEEHHC at 757 442-4509. VESEEHHC may provide grant funds, if available, in situations where applicants do not have the capacity to repay a loan, or have only partial capacity to repay. Grants in this category are normally limited to \$5,000. Grants on an emergency basis may be made up to \$1,000.

VESEEHHC reviewers will use the following criteria in making funding decisions, anticipating a minimum of 70 points:

1. Need: extent to which the applicant shows genuine need for the funding; extent to which granting funds immediately, rather than later, will create an opportunity or alleviate a problem. (30 points)
2. Self-help: extent to which the applicant has sought or will obtain other means of meeting his or her needs. (20 points)
3. Relation to Enterprise Community goals and objectives: extent to which the request corresponds to the goals and objectives of the Strategic Plan. (50 points)

Grants of Enterprise Community funds to individuals for purposes related to education or health, will be leveraged with Enterprise Community Loan funds as follows:

<u>Applicant's Income Level relative to</u>	<u>% Grant</u>	<u>% Loan</u>
Very Low (below 50% of HUD Income Limits)	95%	5%
Low (50% - 100% of Income HUD Income Limits)	75%	25%
Moderate (100% - 125% of HUD Income Limits)	50%	50%

Where possible, VESEEHHC will make payments directly to the end-recipient (e.g. college, health care provider, repair contractor, etc.), documenting actual use of funds with an invoice and a cancelled check.

Loan repayment terms vary depending on individual needs and circumstances.

EC-I 1-27-00

INDIVIDUAL GRANT APPLICATION FORM
(TO BE COMPLETED BY VESEEHC STAFF)

Applicant's Name: _____

Date of birth: _____ SS# _____

Address: (911) _____

(US mail)

Phone: (h) _____
(w) _____

Purpose (How will the funds be used?): _____

Need: _____

Self-help (How much will you contribute?): _____

Relation to EC goals/objectives: _____

Emergency? If yes, explain. _____

Do you work for, or are you related to, anyone on the
VESEEHC staff or Board of Directors?

Who? _____ Relationship? _____

Amount requested: \$ _____

Annual Gross Household Income (Exclusions include income and
wages from: 1. Title V activities; 2. Full time student
income under age 18; 3. Grants, scholarships, etc. for
education):

\$ _____

The information on this form is true. The statements on
this form accurately describe my situation.

Applicant: _____ date _____

EC-I 1-22-98

Enterprise Community Income Self-Certification

I, _____ (please print) do certify that the total number of people (adults and children) who live in my house is _____, and our combined gross annual household income is \$ _____.

Below please circle the number under the #Individuals living in the house column which represents the total number of people who live in your house. Then go to the right and find the income range that corresponds to the combined annual household income which you listed above. Circle the letter (A,B,C,D) at the top of the column of your income range.

Jan. 2000 limits	< 50% of HUD income limits	51 % to 100% of HUD income limits	101% to 125% of HUD income limits
# Individuals living in the house	A	B	C
1	\$13,949	\$13,950 - \$27,900	\$27,901 - \$34,875
2	\$15,899	\$15,900 - \$31,800	\$31,801 - \$39,750
3	\$ 17,899	\$17,900 - \$35,800	\$35,801 - \$44,750
4	\$19,899	\$19,900 - \$39,800	\$39,801 - \$49,750
5	\$21,499	\$21,500 - \$43,000	\$43,001 - \$53,750
6	\$23,099	\$23,100 - \$46,200	\$46,201 - \$57,750
7	\$14,699	\$24,700 - \$49,400	\$49,401 - \$61,750
8	\$26,249	\$26,250 - \$52,500	\$52,501 - \$65,625

Date: _____ Phone Number: _____

Mailing Address: _____

911 Address: _____

Signature: _____

Section 1001 of the Title of the U.S. Code makes it a criminal offense to make willful false statements or misrepresentations resulting in funding from any Department or Agency of the United States as to any matter within its jurisdiction.

EC-I 1-28-00

**Assistance to Agencies
and
Corporations**

**VIRGINIA EASTERN SHORE ECONOMIC EMPOWERMENT
AND HOUSING CORPORATION**

**GUIDELINES FOR PROPOSALS REQUESTING ENTERPRISE COMMUNITY
FUNDS:**

The Virginia Eastern Shore Economic Empowerment and Housing Corporation (VESEEHC) administers the Accomack-Northampton Enterprise Community grant. VESEEHC's Board of Directors has reserved 80% of the Enterprise Community Grant for revolving microloans, and 20% of the Enterprise Community Grant, after administrative and support expenses, for grants to community organizations, agencies, and individuals within the boundaries of the Enterprise Community (Please see map.)

Enterprise Community grants and loans may be utilized when both of the following criteria are met:

- a) The proposed activity is demonstrably relevant to the Enterprise Community Strategic Plan; and
- b) At least 51% of the beneficiaries of the activity live within the designated Enterprise Community area (see enclosed map) AND at least 80% of the beneficiaries of the activity are low to moderate income people (see attached income guidelines).

The Enterprise Community Strategic Plan has five areas of activity: housing, economic development, health, education, and local government.

In response to proposals submitted under the Enterprise Community Grant Program, VESEEHC may elect to make a cash grant or loan, to provide fundraising or technical assistance, to refer the applicant to another source, some combination of these responses, or decline to make the grant or loan.

After submitting an application, the request goes before the Enterprise Community Committee and/or the VESEEHC Board for final review. If the situation merits immediate and emergency action, the Enterprise Community Committee and VESEEHC Board may allow health and education grants and/or loans up to \$1,000 per request prior to seeking retroactive approval. Under usual conditions the process may take as long as three months. The VESEEHC Board ultimately approves all grants and loans.

ASSISTANCE TO AGENCIES AND CORPORATIONS:

Eligible Organizations: Agencies of state and local governments; non-profit corporations.

Eligible activities: Proposals should address one or more specific goals, strategies, or objectives within the Enterprise Community Strategic Plan, copies of which are available from VESEHC.

Ineligible activities: Activities located outside the Enterprise Community's geographical boundaries; operating expenses of funded programs that existed before the EC designation occurred.

Assistance to agencies and corporations will not normally exceed \$5,000.

Proposals from agencies of state and local government and non-profit corporations should address the following questions, and score at least 70 points:

(Please note page limits and point scores)

1. Organizational Background: What is the organization's mission? How is it structured and governed? What are its accomplishments? (2 pages maximum, 20 points)
2. Proposed Project: What work is proposed and how does it address one or more specific goals, strategies, or objectives in the Enterprise Community Strategic Plan. What geographical area does the project cover? How will the work be done? (3 pages maximum, 25 points)
3. Participation by those affected: How do those affected by the project, presumably low income people within the Enterprise Community, have meaningful participation in organizational governance, and in project planning and decision-making? (1 page maximum, 40 points)
4. Matching requirement: The applicant must provide at least 75% of total cost of the project. Cash and in-kind contributions may be counted toward the match. (5 points)
5. Evaluation: How will the organization determine the degree to which it has met the project's objectives? How will people from the community of need participate in the evaluation? (1 page maximum, 10 points)
6. Required attachments:
 - A. Application Cover Sheet: (enclosed)
 - B. Budget Sheet: (enclosed)
 - C. Name, address, phone of Board of Directors
 - D. Grant Follow-up and Evaluation; Final Program and Financial Reports at end of project (enclosed)
 - E. Letters indicating that any partners in the project agree to meet the commitments outlined for them in the proposal.

For Agencies, Non-Profit Corporations, and Community Organizations

Applicant Organization's Name and Address:

Name and Title of Contact Person:

Phone Number:

FAX Number:

Email:

Project title:

Project Objective:

Amount of Enterprise Community funding requested:

Amount of other funding planned (please indicate committed or requested):

Printed/typed name and signature of authorized official:

Date: _____

B. BUDGET SHEET:

<u>Item</u>	<u>Enterprise Community funds</u>	<u>Other funds/ source</u>	<u>Total funds</u>
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ASSISTANCE FOLLOW-UP AND EVALUATION

A. Financial:

1. Where possible, VESEEHC will make payments directly to the end-recipient (e.g. college, health care provider, repair contractor, etc.), documenting actual use of funds with an invoice and a cancelled check.
2. Grantees that do not undergo annual independent audits will be asked to provide receipts, invoices, or other documentation of the uses of grant funds.
3. Grantees that undergo annual independent audits will be asked to provide a copy of the audit to VESEEHC for each year in which grant funds are received.
4. Grantees will be required to send VESEEHC a final financial report.
5. VESEEHC will provide each grantee with forms for financial and program reports. (enclosed)

B. Program:

1. The VESEEHC STAFF will telephone each grantee one month and three months after the award to build a working relationship, inquire about progress, and address any problems that may have arisen.
2. If significant problems arise, the VESEEHC STAFF may elect to make a site visit, involving other VESEEHC staff or consultants, as necessary.
3. Grantees will be required to send VESEEHC a final report at the end of the grant year, or the end of the project, whichever comes first. Funding for subsequent years will not be awarded unless a satisfactory financial and program report has been received.
4. VESEEHC will provide each grantee with forms for financial and program reports. (enclosed)

C: FINAL FINANCIAL AND PROGRAM REPORT

- I. Purpose: Please state how your project addressed one or more of the goals, strategies, or objectives of the Enterprise Community Strategic Plan.

II. Procedures: Provide a brief summary of project activities accomplished, as well as planned project activities NOT accomplished. Identify obstacles encountered.

III. Results: State the project's impact upon the selected goals, strategies, or objectives of the Enterprise Community Strategic Plan.

If you need more space, please add no more than one additional page.

C: FINAL FINANCIAL AND PROGRAM REPORT (con't)

Grantee Organization:

Contact Person:

Phone: _____ FAX: _____

<u>Item</u>	<u>EC Funds Budgeted</u>	<u>EC Funds Actual</u>	<u>Other Actual</u>	<u>Total Funds</u>
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Audited Financial Statements attached
or
will be forwarded by _____ date

OR

Invoices for EC grant:

expenditures on file at
this address

Capacity Building Grants
for
Community Organizations

**VIRGINIA EASTERN SHORE ECONOMIC EMPOWERMENT
AND HOUSING CORPORATION**

**GUIDELINES FOR PROPOSALS REQUESTING ENTERPRISE COMMUNITY
FUNDS:**

The Virginia Eastern Shore Economic Empowerment and Housing Corporation (VESEEHC) administers the Accomack-Northampton Enterprise Community grant. VESEEHC's Board of Directors has reserved 80% of the Enterprise Community Grant for revolving microloans, and 20% of the Enterprise Community Grant, after administrative and support expenses, for grants to community organizations, agencies, and individuals within the boundaries of the Enterprise Community (Please see map.)

Enterprise Community grants and loans may be utilized when both of the following criteria are met:

- a) The proposed activity is demonstrably relevant to the Enterprise Community Strategic Plan; and
- b) At least 51% of the beneficiaries of the activity live within the designated Enterprise Community area (see enclosed map) AND at least 80% of the beneficiaries of the activity are low to moderate income people (see attached income guidelines).

The Enterprise Community Strategic Plan has five areas of activity: housing, economic development, health, education, and local government.

In response to proposals submitted under the Enterprise Community Grant Program, VESEEHC may elect to make a cash grant, to provide fundraising or technical assistance, to refer the applicant to another source, some combination of these responses, or decline to make the grant.

After submitting an application, the request goes before the Enterprise Community Committee and/or the VESEEHC Board for final review. If the situation merits immediate and emergency action, the Enterprise Community Committee and VESEEHC Board may allow health and education grants up to \$1,000 per request prior to seeking retroactive approval. Under usual conditions the process may take as long as three months. The VESEEHC Board ultimately approves all grants and loans.

such as blades, bits, etc. "Replacement parts" are those parts which we stock to mend equipment and tools ourselves (and or VESEEHC owned properties and or properties VESEEHC volunteers work on).

- If the total cost of leasing equipment over a three-year period or less exceeds the purchase price, the equipment will be purchased.
- All equipment will be recorded in the general ledger by the Controller. An entry will be made whenever property is disposed of or acquired through purchase or donation.
- All equipment purchases will be documented by keeping a copy of the invoice on file. This file is kept to assist in calculation depreciation expense.
- The Secretary will insure that a custody receipt is prepared and on file for all equipment prior to removal from the premises of VESEEHC.

INSURANCE

- The Accounting Assistant will prepare and maintain an insurance register.
- Insurance policies will be maintained in insurance files by the Accounting Assistant.
- Insurance policies will correspond to the program year end whenever possible.
- Insurance policies will be carefully reviewed by the Executive Director before renewal.
- Reasonably adequate coverage will be maintained for motor vehicle and other property and liability insurance.

TELEPHONE

- Personal long distance calls are highly discouraged.
- In the event of an emergency these calls will be documented on a telephone log and reimbursed by the employee at the end of the month.

Approved amendments Dec 7, 1999

Accounts Payable Invoice Process

Checks shall be distributed twice a month; on the second and fourth Friday of the month. In order for a **coded** invoice to be included in a check run it must be received into Accounting by the end of business on Thursday, of the week before check distribution. Example: All coded invoices received by Thursday, October 14 may be eligible for distribution on Friday, October 22. Checks will be cut according to availability of cash.

CAPACITY-BUILDING GRANTS TO COMMUNITY ORGANIZATIONS:

VESEEHC will make grants to community organizations to build their capacity to undertake Enterprise Community objectives and to participate in the planning and implementation of future Enterprise Community activities. Organizations need not be registered with the Internal Revenue Service as 501 c 3 organizations, but may not be 501 c 4 (lobbying) groups.

Eligible Organizations: Community associations; community organizations; civic or religious groups. Governance must be minimum 60% low income (125% HUD guidelines) and residents of the represented community.

Eligible activities: Proposals should address one or more specific goals, strategies, or objectives within the Enterprise Community Strategic Plan, copies of which are available from VESEEHC.

Ineligible activities: Activities whose beneficiaries live outside the Enterprise Community's geographical boundaries; operating expenses of funded programs that existed before the EC designation occurred.

Capacity-building grants will not normally exceed \$10,000 per year for three years, of which \$2,500 per year must be used for Organizational Development activities such as board training in organizational development activities such as board training in financial oversight, board and staff training on fund-raising, consultant assistance with strategic planning, staff training on computer skills or other activities aimed at improving the organization.

Applications for Capacity-building grants should answer the following questions, and score at least 70 points:

1. **Organizational History and Status & Participation by those affected:** How and when did your group form? What area or population does it serve? How are officers chosen, and by whom? What is your group intended to do? What has it accomplished? How do those affected by the project, presumably low income people within the Enterprise Community, have meaningful participation in organizational governance, and in project planning and decision-making? (3 pages, 40 points)

2. **Relation to Enterprise Community Strategic Plan:** For what goals, objectives, or strategies of the Strategic Plan do you want to build your capacity? (2 pages or less, 25 points)

EC-CmOrg 10-14-99

3. **Funding needs:** What kinds of training, travel, fundraising, and other costs do you want to meet through a capacity-building grant? (1 page or less, 15 points)

4. **Matching requirement:** The applicant must provide at least 25% of the total cost of the project. Cash and in-kind contributions may be counted toward the match. (5 points)

5. Five-year program and funding plan: What activities do you expect to carry out over the coming five years? How do you plan to meet your group's future funding needs, after the capacity-building grant is over? (VESEEHHC will provide assistance with this section, if requested.) (2 pages or less, 5 points)

6. Evaluation: How will you decide if you are making satisfactory use of the capacity-building grant funds? Who will participate in the evaluation? (1 page or less, 5 points)

7. Organizational Development: How do you plan to use the \$2,500 per year that is reserved for organizational development activities? (1 page or less, 5 points)

Required attachments:

- A. Application Cover Sheet (enclosed)
- B. Budget Sheet (enclosed)
- C. Name, address, phone of Board of Directors
- D. Grant Follow-up and Evaluation; Final Program and Financial Reports at end of project (enclosed)
- E. Letters indicating that any partners in the project agree to meet the commitments outlined for them in the proposal.

A: APPLICATION COVER SHEET

For Agencies, Non-Profit Corporations, and Community Organizations

Applicant Organization's Name and Address:

Name and Title of Contact Person:

Phone Number:

FAX Number:

Email:

Project title:

Project Objective:

Amount of Enterprise Community funding requested:

Amount of other funding planned (please indicate committed or requested):

Printed/typed name and signature of authorized official:

Date: _____

B. BUDGET SHEET:

<u>Item</u>	<u>Enterprise Community funds</u>	<u>Other funds/ source</u>	<u>Total funds</u>
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GRANT FOLLOW-UP AND EVALUATION

A. Financial:

1. Where possible, VESEEHC will make payments directly to the end-recipient (e.g. college, health care provider, repair contractor, etc.), documenting actual use of funds with an invoice and a cancelled check.
2. Grantees that do not undergo annual independent audits will be asked to provide receipts, invoices, or other documentation of the uses of grant funds.
3. Grantees that undergo annual independent audits will be asked to provide a copy of the audit to VESEEHC for each year in which grant funds are received.
4. Grantees will be required to send VESEEHC a final financial report.
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2. If significant problems arise, the VESEEHC STAFF may elect to make a site visit, involving other VESEEHC staff or consultants, as necessary.
3. Grantees will be required to send VESEEHC a final report at the end of the grant year, or the end of the project, whichever comes first. Funding for subsequent years will not be awarded unless a satisfactory financial and program report has been received.
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If you need more space, please add no more than one additional page.

C: FINAL FINANCIAL AND PROGRAM REPORT (con't)

Grantee Organization:

Contact Person:

Phone: _____ FAX: _____

<u>Item</u>	<u>EC Funds Budgeted</u>	<u>EC Funds Actual</u>	<u>Other Actual</u>	<u>Total Funds</u>
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Audited Financial Statements attached
or
will be forwarded by _____ date

OR

Invoices for EC grant:

expenditures on file at
this address:

VESEEHHC PERSONNEL EVALUATION POLICY AND PROCEDURES
APPROVED APRIL 1996

Objectives:

1. Make supervisors accountable for paying attention to each employee's performance.
2. Give each employee feedback concerning VESEEHHC's and supervisor's degree of satisfaction with his or her work.
3. Assess individual and group progress toward objectives of strategic plans for housing, organizing, and management.
4. Provide information to be used in revising and updating the strategic plans.
5. Provide a framework for training and counseling aimed at personal growth and improving performance.
6. Provide information that can be used in decisions about compensation, retention, or promotion.

Coverage: All employees except the Executive Director.

Policy: Each employee will have a mid probationary check-in at three (3) months and formally evaluated by his or her immediate supervisor and at the end of the six (6) month probationary period after joining VESEEHHC. Thereafter 6 month check-ins are held between supervisor and employee and annual evaluations are held to coincide with VESEEHHC's annual program review, planning and budget process. Supervisors' evaluations are reviewed by the Executive Director. The evaluation results in a rating that determines the amount, if any, of a merit raise for the employee. VESEEHHC is committed to personnel training in the year ahead (budget permitting), including outside training and on the job development.

The VESEEHHC annual operating budget will include funds to allow each employee a cost of living increase in an amount determined by the Board of Directors and a merit increase of up to 5% of current pay level, depending upon the rating obtained on Personnel Evaluation Form B. However, cost of living and merit increases will be paid only if the Board of Directors determines that VESEEHHC has sufficient money to do so. The Board of Directors may offer other kinds of raises it determines to be warranted.

Materials: Position descriptions, pertinent correspondence and written materials, strategic plans, time and attendance records, personnel policy, check-in and evaluation forms are to be considered in the evaluation.

Procedures:

Step 1: A month before employee's annual evaluation, supervisor sets up a meeting to coincide with the annual program review, planning and review process. Prior to meeting, employee completes Form A.

Step 2: Employee leads a discussion of past year's progress toward objectives in organizational and divisional strategic plans and individual work plans, and other assignments, noting accomplishments, failures, accountability to job description, changes in duties and responsibilities, unanticipated events, etc.; and, supervisor leads a problem-solving discussion aimed at identifying reasons for non-accomplishment and suggesting ways to improve performance or modify objectives and strategies. In Section III the employee indicates any training or technical assistance that might help him or her improve performance.

Step 3: Supervisor drafts Form B; supervisor and employee discuss and finalize Form C.

Step 4: Executive Director reviews Forms A and B with supervisor.

VESEEHHC Personnel Self Evaluation Process
Form A (to be completed by employee):

I. Divisional Strategic, Work Plan Objectives, other assignments met

Comments:

II. Divisional Strategic, Work Plan Objectives, other assignments not met

Comments:

III. Training or technical assistance needed

Comments:

Employee Signature

Date

VESEEHHC Personnel Evaluation Process
Form B (to be completed by supervisor):

I. Degree of success in meeting strategic plan objectives and other assignments

0 1 2 3 4 5 6

Comments:

II. Major changes in duties and responsibilities over past year

Comments:

III. Training, counseling, or technical assistance needed

Comments:

IV. Rating

Unsatisfactory

Satisfactory

Outstanding

0 - 1

2 - 3 - 4

5 - 6

Comments:

V. Executive Director's Review

Comments:

Supervisor

Date

Executive Director

Date

VESEHC Personnel Evaluation Process
Form C (to be completed by employee and supervisor):

I. Employee response to Evaluation:

II. Action(s) taken by Supervisor:

<u>Employee</u>	<u>Date</u>	<u>Supervisor</u>	<u>Date</u>	<u>Ex. Director</u>	<u>Date</u>
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