

Administrative Fiscal Operating Procedures

*Including specific procedures related
to the Head Start and the Public
Transportation Program*

Revised March 12, 2015



The Administrative Fiscal Operating policies of the Yadkin Valley Economic Development District, Inc. are not based upon a single statutory reference but rather are adopted to form compliance with a variety of statutory and policy provisions found in Federal and State laws and regulations and standing Orders and Resolutions of the Board of the Yadkin Valley Economic Development District, Inc. These policies have been drafted to conform to the requirements in *OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; 45CFR74; 49CFR19; Federal Transit Administration (FTA) Circular 4220.1D, Third Party Contracting Requirements; North Carolina General Statute 143-129; and North Carolina State Management Plan for The Non-urbanized Area Formula Program, Section 5311.*

The policies contained herein are intended to establish a baseline for compliance with Federal and State law and Board policy. It is the responsibility of the Executive Director to determine the disposition of any issue not specifically addressed herein or otherwise prescribed in law or regulation.

The Yadkin Valley Economic Development District, Inc. is committed to maintaining high standards of accountability. Currently, the accounting is performed on software from AccountMate Software Corporation. Modules include General Ledger, Accounts Payable, Accounts Receivable, and Payroll. It is a double entry bookkeeping system which has built-in safeguards to prevent unbalanced entries. It also provides a clear audit trail of all transactions in all programs. Federal, non-federal funds and expenses are assigned different accounts so they can be clearly identified. The accounting staff is responsible for maintaining accurate financial records.

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RESPONSIBILITY AND AUTHORITY

The Board Chair has the authority for the Yadkin Valley Economic Development District, Inc. to enter into grant agreements with grantors and to enter into third-party contracts on behalf of Yadkin Valley Economic Development District Inc.

The Board Chair has the authority for the Yadkin Valley Economic Development District, Inc. to purchase property and services and to enter into third-party contracts on behalf of Yadkin Valley Economic Development District, Inc.

Delegation to the Executive Director

The Executive Director has been delegated authority from the Board to enter into grant agreements with grantors and to enter into third-party contracts on behalf of Yadkin Valley Economic Development District, Inc.

The Executive Director has been delegated authority from the Board to purchase property and services and to enter into third-party contacts on behalf of Yadkin Valley Economic Development District, Inc.

Delegation to Finance Director, Property Officer

The Finance Director and Property Officer have received delegated authority from the Chairperson to conduct competitive procurements to purchase, sell, lease, or license property in accordance with Board policy and law.

Delegation to Program Directors

The Program Director has received delegated authority from the Chairperson to conduct competitive procurements to purchase, sell, lease, or license property in accordance with Board policy and law for their perspective programs.

Delegated authority is subject to the condition that certain transactions be submitted to the Executive Director for review and approval. Transactions that require prior Executive Director Approval are as follows:

Any transaction that exceeds \$999.99;
Delegated authority is subject to the condition that certain transactions be submitted to the

Board for review and approval. Transactions that require prior Board approval are as follows:

Any transaction that exceeds \$29,999.00;

Any transaction that exceeds \$4,499.99 and is awarded without the taking of competitive bids (sole source). This condition does not apply to sole brand acquisitions that are acquired under competitive procedures nor to contracts pursuant to a planned purchasing program or master agreement previously reviewed and approved by the Executive Director;

Any transactions of capital purchases; buildings, land, or vehicles;

The Board Chair has the authority for the Yadkin Valley Economic Development District, Inc. to sign and issue checks on behalf of Yadkin Valley Economic Development District, Inc.

The Board Vice-Chair has the authority for the Yadkin Valley Economic Development District, Inc. to sign and issue checks on behalf of Yadkin Valley Economic Development District, Inc.

The Board Treasurer has the authority for the Yadkin Valley Economic Development District, Inc. to sign and issue checks on behalf of Yadkin Valley Economic Development District, Inc.

Delegation to Executive Director, Finance Director

The Executive Director and Finance Director have received delegated authority from the Board to sign and issue checks on behalf of Yadkin Valley Economic Development District, Inc.

Delegation to the Executive Director

The Executive Director has been delegated authority from the Board to approve and submit requests for reimbursement to grantors on behalf of Yadkin Valley Economic Development District, Inc.

Delegation to the Finance Director

The Finance Director has been delegated authority from the Board to approve and submit requests for reimbursement to grantors on behalf of Yadkin Valley Economic Development District, Inc.

Delegation to the Program Directors

The Program Directors have been delegated authority from the Board to approve and submit requests for reimbursement to their perspective grantor on behalf of Yadkin Valley Economic Development District, Inc.

The Board of Directors has overall responsibility to provide for management and control of the organization. The Executive Director/President is responsible for implementing and insuring fiscal matters. The Fiscal Officer is responsible for financial operations. Program/Project Managers/Directors and Coordinators are responsible for the day-to-day administration of their programs, managing their programs within approved budgets, and applicable laws and regulations.

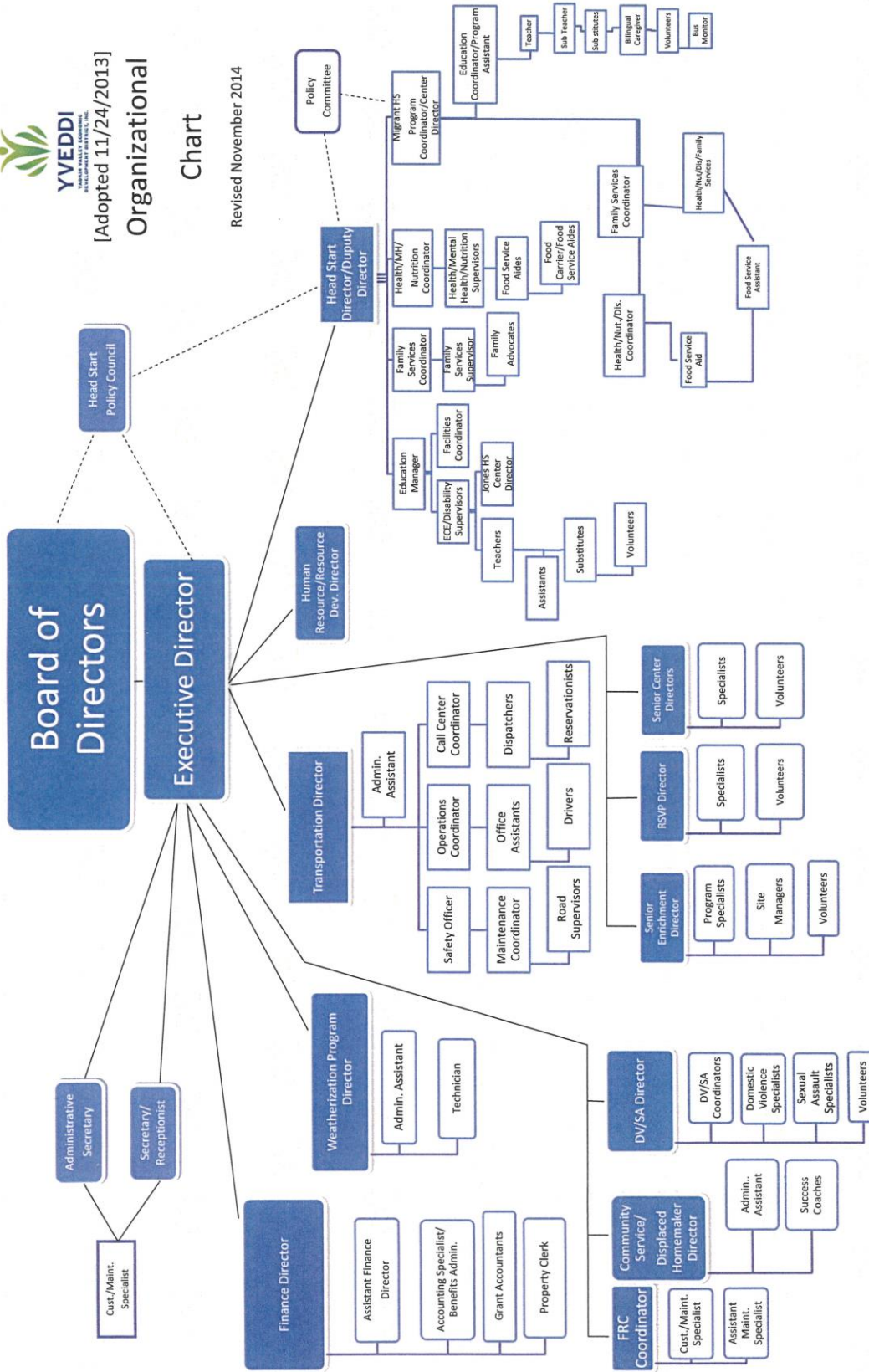
The following is the Organization's Chain of Command.



[Adopted 11/24/2013]

Organizational Chart

Revised November 2014



INTERNAL CONTROLS

Cash Management

Cash Receipts/Deposits

The Yadkin Valley Economic Development District, Inc. receives funds through various means. Some funds are received via electronic transfer. These drawdowns are requested on an as-needed basis following accounts payable and payroll disbursements.

Non-electronic cash receipts are logged in a cash receipts book upon receipt by the administrative secretary or duly authorized party and forwarded to the Accounting Department for deposit.

The following sequence of activities takes place in the processing of cash receipts:

- A Mail is picked up by Administrative Secretary at Boonville Post Office. Mail is put in a basket for transporting to District Office. Mail is then opened and distributed by the Administrative Secretary.
- B Checks are given to Administrative Secretary for recording in a log, marking as being logged and transmitted to the Accounting Department. Administrative Secretary also issues cash receipts. These receipts are also recorded in a log, marked as being logged and transmitted to the Accounting Department. Any funds received by Accounting Department and not marked as logged, will be returned to Administrative Secretary.
- C Bank deposits are the responsibility of the fiscal officer and the Accounting Staff. If finance is not ready to prepare a bank deposit, all cash/checks is locked up in the District office Safe by the Fiscal Officer, Assistant Fiscal Officer, or the Administrative Secretary.
- D Bank deposit slips are prepared in triplicate indicating the program name and the sources of cash. Also included is receipt number, total amount of receipt, contributor's name, check number, and amount of check
- E The original white slip and yellow copy is to be submitted with funding to the bank. The remaining pink copy with attached documentation is returned to the appropriate Grant Accountant for designation into the proper accounts.
- F The yellow bank deposit slip and the bank deposit ticket are returned by the bank and verified against the cash receipt log ensuring all monies were deposited by the Administrative Secretary and then forwarded to the Accounting Department. These items must be marked logged by the Administrative Secretary before forwarding to applicable Grant Accountant. If not, they are sent back to Administrative Secretary.
- G At the end of the month or beginning of the next, the Grant Accountants key all deposits into the accounting system's Accounts Receivable module. All line items keyed must be written on the deposit slip, along with the receipt number from the accounting system, Grant Accountant's initials, and date keyed.
- H Cash receipts report from the accounting system is then printed by each Grant Accountant verified against deposit slips and attached to that month's deposits slips before being stored in Grant Accountant's file cabinet.
- I After all revenues are keyed, the Grant Accountants print budget standings and distribute them, or in some cases, export digital copies in PDF format or in a spreadsheet to reduce paper usage. Grant Accountants keep one copy in their programs notebook, then forwards copies to: Executive Director, Finance Director, and Program Director. A digital or hard copy of all budget standings is taken by the Finance Director to the Finance Committee at their normal committee meetings for their review.

From time to time, receipts and deposits do not equate. It is the policy of YVEDDI to require its program administrators to utilize the “Revenue not matching receipt” form issued by our accounting staff to clear up this situation. It is expected that the program administrator will respond by completing the form and returning it to the accounting department within 5 working days.

Cash Disbursements

Accounts Payable Disbursements

Cash disbursement involves the receipt, control, classification, and preparation for payment of vendor’s bills, check request, and other financial obligations of the organization. Under the system described herein, all such obligations excluding payroll are recorded as debits to the appropriate funding source expense or balance sheet accounts and credited to cash.

All disbursements shall be made by preprinted and pre-numbered checks and retained with appropriate documentation. Only the accounting staff has access to blank checks, which are kept in a locked cabinet, and are authorized to issue checks for the YVEDDI. Checks are used in numerical order, and may not be distributed in advance. A check must be issued to a specific payee, and never made out to “cash” or “bearer”. No check will be written on verbal authorization. Two board-authorized signatures are required for all checks. Acceptable Board Members/Employees include the following titles:

YVEDDI Board Chair
YVEDDI Board Vice–Chair
YVEDDI Board Treasurer
YVEDDI Executive Director
YVEDDI Finance Director

Employee loans are prohibited.

Every two weeks (the same week of regular payroll) the following activities take place in processing transactions related to disbursements from the general operating fund checking account:

- A. Invoices received by 2:00pm Tuesday will be paid Wednesday. Invoices received after 2:00pm will be filed in Grant Accountant’s office until next pay week.
- B. All invoices applicable must be supported by a purchase order. Examples of items not requiring purchase orders are:
 - Contracted services invoices
 - Utility bills
 - Telephone bills
 - Monthly rents/costs sharing
 - Client assistant requests
 - Travel advances
 - Travel reimbursements
 - In-House invoices (consumables, facilities cost sharing)
 - Petty Cash Purchases
 - Small purchases under \$200.00
- C. Invoices will be matched to their appropriate purchase order or other appropriate agreement/contract and verified for completeness and accuracy. All supporting documentation is attached and the invoice is stamped, coded, and signed by the program administrator or Executive Director.
- D. The Fiscal Officer shall review, stamp, and approve each invoice.
- E. Invoices are entered into the computer by the Grant Accountant responsible for handling the program’s accounts payables. Checks are written every two weeks.
- F. The Fiscal Officer then reviews and applies the first signature. The checks are then forwarded to the President for final review and signature; then if necessary to the administrative assistant for an endorsement of a board member.

Check shall be printed on two-part forms and distributes as follows:

1. Original (face) –Mailed to payee by Grant Accountant
2. Duplicate (yellow) – Attached to voucher and filed in appropriate program files

Checks that must be voided will be clearly designated with "void" written across the face of the check. The check corner with the lines for authorization is to be torn off to prevent anyone from signing the check. Both copies will be filed for examination in the void check binder in its respective order.

Paid or cancelled check copies are returned from the bank approximately every 30 days. These are received by the president, which reviews for date, name, cancellation, and endorsement. These are forwarded to the accounting office for statement reconciliation and filing in the bank statement notebook.

Credit Card Purchases

Yadkin Valley Economic Development District Inc credit cards shall only be used for activities related to the agencies programs and its operations. Credit cards will be issued as described below and will be monitored through the Finance Department. Timeliness is essential on all cards to avoid late charges.

A. **Purchases with vendor accounts** (Staple's and Lowe's)

Once approved and Purchase Order is issued, the purchasing employee may authorize a charge to the account.

The following employee's positions are listed through Lowe's Hardware as *Authorized Buyers* and can make purchases through Lowe's Hardware credit account without supplying a vendor credit card.

- FRC Custodial Maintenance Specialist
- Head Start Facilities Coordinator
- Executive Director
- District Office Custodial Maintenance Specialist
- Weatherization Supervisors
- Weatherization Carpenters
- Migrant Head Start Coordinator
- Finance Director
- Property Officer

However, these employees are not allowed to make purchases through this vendor unless they present their YVEDDI ID Badges and have a Purchase Order to give the vendor at time of sale.

Employee is to staple Receipt to Purchase Order and turn in to their Program Director for payment. Also, send a copy of the receipt to the property Office for property record card, if necessary.

Program Director stamps the receipt with the YVEDDI approval stamp then submits receipt with regular payables.

B. **Gas Cards (Transportation Program only)**

C. **Agency credit cards** are housed in the District Office safe. These agency credit cards are issued in the name of Yadkin Valley Economic Development District, Inc. and in some cases strategic staff members are listed with their name on a card and are authorized to purchase for the agency (when all criteria as stated in these policies and procedures are met). Staff who signs out an agency credit card shall keep it in their possession and are responsible for all purchases made with these cards. Lost or stolen cards are to be reported to the Executive Director, the Finance Director, the Property Officer, or the Administrative Secretary immediately.

Process for using the agency credit card:

- Two sets of cards are kept at the district office. Both sets are kept locked up in the District Office safe. Access to these cards is limited to the Executive Director, Finance Director and Administrative Secretary.
- Before cards are used, all purchases should first be approved by a Requisition for Purchase Order, exception for extraordinary circumstances may be made by either the Executive Director or the Finance Director.
- Once approved and Purchase Order is issued, the purchasing employee may sign out the agency credit card from the

Administrative Secretary and the Finance Director using the Credit Card Log Out/In sheet. The Purchase Order must be shown to the person issuing the card before a card may be checked out.

- Once purchase is made, employee is to return the agency credit card immediately to the person issuing the card and check back in the card using the Card Credit Card Log Out/In sheet.
- Employee is to staple Receipt to Purchase Order and turn it in to their Program Director for payment. Also, send a copy of the receipt to the Property Office for property record card, if necessary.
- Program Director completes a Request for Check form; made payable to the applicable card company, then staples it to the actual receipt and Purchase Order. That check request is processed and then reconciled by Finance Director against the credit card statement upon arrival.

The agency credit card may be used for the following types of business purchases:

- Business related travel expenses for upcoming Out-of-Town Travel. Examples of approved uses: booking air fare, hotel reservations, rental car reservations, etc. Transportation for private car mileage and Per Diem Subsistence will be issued on an advancement basis.
- Purchases of goods may be made after completing a Purchase Requisition and obtaining a Purchase Order. This will be used only on a last resort basis and will be prior approved by the Executive Director and/or Finance Director.
- To pay invoices (such as utility payments) to avoid a late charge if waiting until the next check cut will cause the bill to be past due.

The agency credit card can be used over the phone with vendors and over the Internet. YVEDDI management requests that caution be exercised

when using them in this manner to insure proper security.

The bank sends monthly activity statements that are retained in Finance and used to insure that receipts have been received on each purchase.

The Executive Director and/or the Finance Director are responsible for monitoring all credit card activity online on a periodic basis. This insures that all purchases made with credit cards are prior approved and are being paid in a timely manner. The Credit Card Log Out/In sheet will be used to help monitor credit card activity. If a Program/employee is having issues with timeliness of payments or fraud is being detected, their credit card privileges will be revoked immediately.

Misuse of agency credit cards will not be tolerated. Any unauthorized usage of credit cards will require the individual to immediately reimburse the agency for the entire amount. Intentional violation of this policy could result in probation, suspension or termination of employment.

Payroll Disbursements

Employee time records are maintained for each pay period and show program elements and hours for time worked, authorized earned paid leave status or leave without pay. Time records serve four important functions, as follows:

- A. The recording of salary charges to program elements, which represent cost centers within projects.
- B. The recording of leave activity and computation of employee leave costs.
- C. The updating of employee leave earned and used during the pay period
- D. The computation of gross payroll based on hours worked and hours in a paid leave status.

YVEDDI payroll is processed every two weeks with the pay period ending on Saturday, with exceptions only to satisfy federal regulations regarding the

Davis Bacon Act, these employees are paid weekly with the pay period ending on Saturday. Direct Deposits are issued the following Thursday and are mandatory for every YVEDDI employee. No Payroll checks will be issued for YVEDDI employees unless approved by the Executive Director and/or the Finance Director. If an employee is not able to open a checking or savings account, the agency's bank may allow employees to come in and open an account with limited functions. (Example: those accounts may not be allowed check cards)

The steps involved for processing payroll are as follows:

1. The employee fills out the time sheet (paper time sheet) in ink, initialing each day as verification. For electronic timesheets the employee keys in the appropriate cells. Regardless of which timesheet is utilized, the employee signs and dates the paper or printed timesheet for verification of hours worked.
2. The timesheet is submitted to the appropriate supervisor, checked for correctness and forwarded to the program director for review and signature.
3. Timesheets are then forwarded to the accounting office by 2:00, Wednesday following the pay period end. At this time, the leave is verified and the time is entered into the payroll computer by the Accounting Specialist.
4. Time keyed into payroll computer is then verified by Accounting Specialist and other Accounting staff member to make sure time was accurately keyed according to timesheets.
5. Payroll stubs are then processed for employees and mailed to their home address. Any travel/reimbursement checks for these employees are mailed with the employees check stub.
6. The Accounting Specialist then processes reports from the payroll computer to list Net

Pay for every YVEDDI employee. These reports are used to key amounts into the agency bank's online banking system by Accounting Specialist.

7. After amounts are keyed into online banking system, Accounting Specialist prints off a report from online banking system for review. This report, along with report processed from payroll computer, is checked for errors by an Accounting staff member other than the Accounting Specialist.
8. After reports are verified by accounting staff member, this employee signs the report and passes it on to the Accounting Specialist for processing. These reports are then filed in a locked cabinet in the Accounting Department. If errors have occurred, the employee is to report these errors to the Finance Director.

The Finance Director also randomly checks behind both employees to verify no fraud is happening. At this time, the Finance Director takes the report from the Accounting staff member, checks both reports, signs below the other employee's signature, and forwards the report on to the Accounting Specialist for transmission.
9. After receiving the signed report, The Accounting Specialist submits the bank file online by 4:30pm Wednesday.
10. Funds are direct deposited through ACH to employees on Thursday.

To safeguard YVEDDI's online banking, only two employees have access to the agency's online banking – Finance Director and Accounting Specialist. (Policies and Procedures on online submission is included in Fiscal Staff manuals only)

Employee's pay rates are entered into the payroll computer from personnel actions that are signed by Program Director and Executive Director. Personnel actions are then recorded in a log by the Administrative Secretary then forwarded to the

Finance Director or Accounting Specialist. Personnel actions and records are forwarded to the Human Resources department to be kept in locked filing cabinets.

Compensation rates and hours worked are monitored by the Finance Director and Accounting Specialist as payroll registers are printed. Any apparent discrepancies are compared against the personnel action log maintained by the Administrative Secretary and if necessary the personnel action maintained in the Human Resources department.

Working from home is not permitted by YVEDDI unless employee has prior approval in writing from Executive Director and his/her supervisor.

Checks will be considered valid for 120 days. Unclaimed paychecks as well as unclaimed vendor checks are included in as escheats report and submitted to the State of N.C. every year by March 15th.

Payroll deductions are made for the following:

Required

- A. Federal Withholding Tax
- B. State Withholding Tax
- C. FICA and Medicare
- D. Any Federal or State Garnishment or Levy assigned by Law

Voluntary (Examples – written authorization by Employee Required

- I. Any Optional Insurance (such as AFLAC)
- II. Any Health/Life Insurance Coverage Beyond That Which the Employer Pays
- III. Professional Association Dues
- IV. Voluntary Retirement Contributions
- V. United Way Contributions

Cash Reconciliation

The bank reconciliation is the process by which a comparison is made between what should have passed through the bank and what actually did. This control ensures that (1) the bank has properly accounted for funds placed in its trust, and (2) only those funds intended have been disbursed and receipts have been properly received. Every thirty days this reconciled bank balance is compared to the cash in bank accounts in the general ledger and approved by the fiscal officer.

The monthly bank statement is received by Executive Director unopened. She reviews and dates the face of the statement. The bank statement is then forwarded to the Finance Director, who makes a copy of the statement for the Assistant Finance Director. The original statement goes into a book in the Finance Directors office. The Assistant Finance Director takes the copy and reconciles it to the accounting software.

At different times throughout the year, the Chairman of the Finance Committee will open each bank statement and review the checks that were written and returned by the bank. The Chairman of the Finance Committee will advise the Administrative Assistant (who opens the mail) of the month he/she wishes to open and review the statements. It is the Chairman of the Finance Committees responsibility to wait till the month has ended before he/she contacts the Executive Director. It is recommended by YVEDDI management to be informed by the 1st - 3rd of the following month. This insures the bank statements are not opened prior to the Chairman. Once opened and reviewed, the Chairman is to put his/her signature and date on the upper right hand corner of each bank statement. This process will be done at least annually.

Once prepared, the reconciliation is signed by the Assistant Finance Director and then forwarded to the Finance Director for review and signature. The bank reconciliation is then filed in the Accounting Assistant's office.

The most current bank reconciliation is taken by the Finance Director to every Finance Committee

meeting. At this time the bank reconciliation and all supporting backup is reviewed by committee members. The Chairman of the Finance Committee then signs the second "Reviewed By" line to verify that he/she has reviewed and approve the bank reconciliation.

Outstanding Checks

The agency prints approximately 5,900 accounts payable checks to various vendors/payees and 14 payroll checks made payable to North Carolina Department of Revenue each year. For one reason or another, some checks do not clear the bank. The check may be lost, stolen, destroyed, etc. The checks which have been written but have not cleared the bank are called outstanding checks. An *Outstanding Check Report* is printed monthly from YVEDDI's accounting system. This printout lists each outstanding check in check number order and will include the date the check was issued, the amount of the check, and the payee. It is also used in the monthly Bank Reconciliation.

The agency makes a concerted effort to resolve all outstanding checks which are outstanding for at least four months and are greater than or equal to \$25. YVEDDI's *Replacement Check Affidavit Form* is sent to the vendor or payee to inform them that their check still remains uncashed and asks them which action should be taken. Options include re-issuing the check, not re-issuing the check, etc. Two attempts are made to contact payee. Copies of these letters are kept on file as proof that a formal communication was made with the respective payee. This process is done monthly in addition to the Bank Reconciliation.

At the end of 5 years, the unclaimed check funds are turned over to the Unclaimed Property Division of the State of North Carolina through the Escheats Report. The money is no longer under the control of YVEDDI at this point. The Unclaimed Property Division of the State of North Carolina publishes a list of payees which have been turned over to them. It is all vendor/payees responsibility to contact the State of North Carolina to claim this Unclaimed Property.

YADKIN VALLEY ECONOMIC DEVELOPMENT DISTRICT, INC.
P. O. BOX 309, BOONVILLE, NC 27011

INSTRUCTION: #ED O C (1), CH. 4
DATE: FEBRUARY 2007

LOG OF FUNDS RECEIVED

DATE	PAYER	CHECK #/ RECEIPT #	AMOUNT	PROGRAM	RECEIVED BY	ACCOUNT DEPOSITED AT	DATE	DEPOSIT VERIFICATION BY	DATE

REVENUE NOT MATCHING INVOICE OR RECEIPT

- I. Procedures
 - A. Revenues received in the Accounting Department that do NOT match the attached or applicable Invoice(s) or attached YVEDDI Receipt(s) are to be noted on the form returned to the applicable Program Administrator for follow up and the original reviewed by the Administrative Secretary for noting in the Revenues Received Log and returned to Accounting Department.
 - B. Follow up and response report to be completed by applicable Program Administrator and report submitted to Fiscal Officer.

II. REVENUE NOT MATCHING RECEIPT REPORT

Program _____
Project _____
County _____

A. Actual Funds Received Counted

- Total		\$ _____
- Cash		\$ _____
- Checks		\$ _____

B. Total Funds Due Per Receipt(s) or Invoice(s) Report

		- Total \$ _____
Invoice(s)/Receipt(s) #'s		
_____	_____	_____
_____	_____	_____
Amount		
\$ _____	\$ _____	\$ _____
		\$ _____

C. Difference in Total Amount

- Overage		\$ _____
- Deficit		\$ _____

PAST DUE INVOICING

I. Procedures

- A. Programs/Projects/Accounts that operate entirely or partially from User/Services/Sales Revenues issue Monthly Invoices to affected Customer/Users

A copy of each Invoice or Summary of Invoices issued is sent to Accounting Department for entry as "Accounts/Revenues Receivables" and to "check off" and credit payments received

- B. The assigned applicable accounting staff/Grant Accountant MUST monitor EACH account receivable for follow up on EACH account not paid within thirty (30) days

- C. Each month for each account receivable not paid within thirty (30) days after invoice issued, the applicable accounting staff/Grant Accountant will issue a list of Past Due accounts to the applicable Program Administrator for issuance of another invoice.

II. Past Due Accounts Listing

To: _____ Program Administrator

Program: _____

Project: _____

Debtor	Amount	Affected Period

Submitted By: _____ Grant Accountant

_____ Date

PAYMENT NOT MATCHING INVOICE

Procedures

Programs/Projects/Accounts that operate entirely or partially from User/Services/Sales Revenues issue Monthly Invoices to affected Customers/Users

Some payments (with or without copies of invoices) received are not the same amounts as invoiced:

The applicable accounting staff/Grant Accountant will check off the payment on the applicable revenues receivables list. If the payment is different from the

amount invoiced, the accountings staff will make a copy of the applicable invoice as charged and received with payment and send the copy to the applicable Program Administrator for follow up action.

Also, the applicable Grant Accountant will complete A/J/E on accounts receivable to relate the amount paid. If any additional payment is received on the applicable accounts receivable as originally invoiced, the same procedures as given above will be done.

MASTER CARD CREDIT CARD LOG OUT/IN SHEET

- I. PURPOSE**
Yadkin Valley Economic Development District, Inc. credit cards shall only be used for activities related to the agency's programs and its operations. This form will be used to help monitor the use of these cards.
- II. PROCEDURES**
- A. Employee must have a Purchase Order in hand when signing out the agency MASTER CARD credit card. That Purchase Order will be used to complete this form.
 - B. The credit card issued will only be allowed for prior approved PO number listed on this sheet. If employee needs to use the card for any additional purchasing, a separate line must be used on the MASTER CARD CREDIT CARD LOG OUT/IN SHEET. All credit card usage must be approved by the Executive Director and/or the Finance Director

- III. CREDIT CARD REQUEST, APPROVAL, AND CHECK IN**
The agency MASTER CARD credit card is needed for the time and purchase listed. I will assume full responsibility and liability for this agency MASTER CARD credit card while it is loaned to me. I will take all means possible to insure proper security of this card while in my possession. I have read WVEDDI's Fiscal Policies and Procedures regarding the use of Credit Cards and I agree to abide by them.

Date	Employee Name (Signature of Employee)	Employee Title	Program	PO #	Vendor	Anticipated Amount to be Spent	Approval Finance Dir. or Exe. Dir.	Date to be Returned	
								Sign	Date

YVEDDI
BANK STATEMENT
30-Sep-14

Capital Bank
Balance as of September 30, 2014

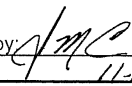
Checking	\$	80,389.62	
Sweep	\$	325,064.38	
			① \$ 405,454.00
Deduct:			
Outstanding A/P Checks	\$	60,747.92	
Total deductions			② \$ 60,747.92
			\$ 344,706.08
Add:			
Deposit in sweep	\$	-	
Total Additions			\$ -
BALANCE			<u>\$ 344,706.08</u>

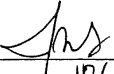
General Ledger
Balance as of September 30, 2014

			③ \$ 347,040.48
Deduct:			
Bank Fee's to be refunded	\$	20.00	
Return Checks	\$	61.00	
Deposits Not recorded at bank to be corrected.	\$	2,253.40	
Total Deductions			\$ 2,334.40
			\$ 344,706.08
Add:			
Checks voided after month end	\$	-	
	\$	-	
	\$	-	
	\$	-	
Deposit in sweep	\$	-	
Total Additions			\$ -
BALANCE			<u>\$ 344,706.08</u>

DIFF: \$ 0.00

Reconciled by: 
Date: 10/6/14

Reviewed by: 
Date: 11-17-2014

Reviewed by: 
Date: 10/6/14

M073

YADKIN VALLEY ECONOMIC DEVELOPMENT DISTRICT, INC.

PO Box 309 * Boonville, North Carolina 27011
336-367-7251 * Fax 336-367-3637 * YVEDDI.com

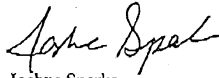
CHECK NUMBER: 96983
CHECK DATE: 6/19/2013
CHECK AMOUNT: \$ 25.00

Thursday, February 06, 2014

Dear I

A review of our records indicates that we issued a check to you on 06/19/2013. As of today's date, our records indicate that check number 96983 in the amount of \$25.00 remains uncashed. If you would like us to issue a replacement check, please select that option and sign this letter. Then return it to us so we can issue a replacement check in the amount of \$25.00.

Sincerely,



Joshua Sparks
Finance Director
Yadkin Valley Economic Development District, Inc.
JSparks@YVEDDI.com
336-367-3527

- Check was returned to YVEDDI for cancellation.
- Payment was received ____/____/____ (date) proper payment occurred.

I have not received payment, Please issue a check.
If the preceding item is checked, I hereby certify and agree as follows: to the best of my knowledge the check has been lost and cannot be located, and has never been endorsed to any other person. I agree that should this check come into my possession at any subsequent date, I, on behalf of my heirs, administrators, executors, endorsees and assigns, agree to return it to Yadkin Valley Economic Development District Inc. for cancellation*

Other

Signature _____ Date 4/17/14

* IF THE AMOUNT IS GREATER THAN \$50,000 PLEASE HAVE THIS FORM NOTARIZED.

Subscribed and sworn to, before me, the undersigned Notary Public on this ____ day of _____.

_____, Notary Public

YVEDDI Replacement Check Affidavit Form

COST ALLOCATION PLAN

Description:

Yadkin Valley Economic Development District Inc. (YVEDD, Inc.) is a multi-funded Community Action Agency with its main office in Boonville, North Carolina. The Organization operates and administers a variety of program activities with funding provided by the following sources:

- U.S. Department of Health and Human Services
- Various federal sources passed through state agencies.
- Various state sources
- Various local sources

Summary of significant accounting policies:

Direct Costs

Direct Costs are those costs that can be identified specifically with a particular program activity of the organization. These costs are considered direct costs of the program activities and are not assigned to other activities either directly or indirectly.

Indirect Costs

Indirect costs are costs that have been incurred for common organization objectives and cannot be readily identified with a particular program activity of the organization. Using multiple allocation base method, these costs are accumulated in interim pools to monitor the costs and are then allocated in groups. Each group is allocated individually to benefitting functions by means of a base which best measures the relative benefits.

Basis for Distributing Pool Costs

TRANSPORTATION

The operating, maintenance and insurance cost for each agency vehicle are accumulated in a separate pool.

Allocation Basis: number of miles driven

DEPARTMENT SHARED COSTS

Costs shared between grants within a department are accumulated in this pool. Examples of these

costs are office supplies, base telephone costs, space costs, and any shared direct costs within a department that cannot be identified with a specific grant.

Allocation Basis: Salaries within the department

CHILD CARE FOOD PROGRAM

All costs associated with the purchase and preparation of food for meal services are accumulated in this cost center.

Allocation Basis: Number of children served

FACILITIES OPERATIONS

All costs associated with agency-owned and/or operated buildings will be accumulated in this pool. Examples of these costs are salaries, building maintenance, utilities, janitorial supplies, building depreciation, etc.

Allocation Basis: Number of square feet occupied by a department. Total number of square feet of facility is calculated, and then a percentage is calculated by square feet of room/total square feet of program project.

SUMMARY

This cost allocation plan establishes a consistent methodology for the treatment of direct and indirect costs. The rate contained herein will be used for budgeting indirect costs to assure federal, state and local grantor agencies of equitable cost sharing based on sound accounting principles. The allocations that become part of direct costs will be budgeted and accounted for accordingly.

The plan establishes the method for cost sharing, notwithstanding budgetary constraints and willingness to pay. The plan indicates appropriate share for budgeting purposes. Should a funding agency not be willing to bear the full costs of its program (direct plus indirect), the grantee will secure matching funds before execution of the agreement, or the program may not be accepted.

This plan and its policies and procedures are implemented in the accounting system.

District Office

YADKIN VALLEY ECONOMIC DEVELOPMENT
DISTRICT, INCORPORATED
P. O. BOX 309, BOONVILLE, NC 27011

INSTRUCTION: #ED-O-P (1), CH. 5
DATE: FEBRUARY 2009

OCCUPANCY COSTS SHARE RECONCILIATION INVOICE

8/19 - 9/21/2009

MONTH: <i>September</i>	YEAR: <i>2009</i>	CENTER: DISTRICT
ELECTRICITY:	WATER/SEWER:	OTHER:
SINGLE PAYMENT BY: CONSUMABLES WAREHOUSE	AMOUNT: \$ CHECK #:	DATE:

55-GEN-FAC-GEN-49450

PROGRAM/PROJECT	%	SQUARE FT.	NOTES	PAY
CSBG <i>C800</i>	9%	489		\$ 368.13
Consumables Warehouse <i>C101</i>	10%	584		\$ 409.03
Elderly Services <i>0700</i>	12%	618		\$ 490.84
Head Start <i>H710</i>	25%	1,378		\$ 1,022.57
IDC <i>I103</i>	31%	1,650		\$ 1,267.99
RSVP <i>R720</i>	4%	228		\$ 163.61
Transportation <i>S105</i>	9%	513		\$ 368.13
				\$
				\$
				\$
TOTALS		5,460		\$ 4,090.30

RECONCILED BY:		APPROVED BY:	
Person <i>Jo Ann Larkins</i>	Person <i>Jo Ann Larkins</i>	Position <i>Executive Director</i>	Position <i>Executive Director</i>
Position <i>Executive Director</i>	Date <i>10-15-09</i>	Date <i>10-15-09</i>	Date <i>10-15-09</i>
Date: <i>10-15-09</i>	Program <i>Consumables Warehouse</i>	Program <i>Consumables Warehouse</i>	Program <i>Consumables Warehouse</i>
Attached - Vendor Invoice(s) <input checked="" type="checkbox"/>	Project	Project	Project
Special Adjustment Notes:	Budget Item <i>Occupancy Costs</i>	Budget Item <i>Occupancy Costs</i>	Budget Item <i>Occupancy Costs</i>
	Check #	Check #	Check #
	Date	Date	Date
	Bookkeeper	Bookkeeper	Bookkeeper

PAID IN FULL IN COMPLIANCE
WITH APPROVED BUDGET
X FINANCE DEPT DATE 10-19-09

Acct.
 Evelyn - your copy
 YADKIN VALLEY ECONOMIC
 DEVELOPMENT DISTRICT, INC.
 P. O. BOX 309, BOONVILLE, NC 27011

FRC

INSTRUCTION: #FRC 5 (2), CH. 3
 DATE: OCTOBER 2009

OCCUPANCY COSTS SHARING

PERIOD: MONTH(S) September YEAR: 2009

CIRCLE OR HIGHLIGHT OCCUPANT INVOICED FOR COST IDENTIFIED ON ATTACHED INFORMATION.

05-GEN-FAC-GEN-49450

	OCCUPANT	SQUARE FEET	PERCENTAGE	COST
			GE	
1.	YVEDDI Transportation <u>\$105</u>	1,195	.0639	701.81
2.	YVEDDI Community Services <u>C800</u>	228	.0122	124.45
3.	YVEDDI Elderly Services <u>0700</u>	197	.0105	107.10
4.	YVEDDI RSVP <u>R720</u>	191	.0102	104.04
5.	YVEDDI Head Start Services <u>H710</u>	892	.0475	484.32
6.	YVEDDI Head Start Centers <u>H710</u>	5,370	.2865	2,922.43
7.	YVEDDI Senior Center <u>S225</u>	1,810	.0966	985.36
8.	Surry ARC	-	-	25.00
9.	J. J. Jones Alumni <u>J525</u>	-	-	25.00
10.	Lifespan Case Management <u>L755</u>	445	.0236	240.73
11.	Lifespan Circle School - Jones <u>L755</u>	2,850	.1520	1,550.47
12.	Lifespan Circle School - Jones (Office & Storage) <u>L755</u>	756	.0405	413.12
13.	Literacy Classrooms <u>M700</u>	1,464	.0781	796.66
14.	WIA - 2 classrooms <u>W515</u>	1,206	.0643	655.89
15.	Workforce Investment Act <u>W515</u>	665	.0354	361.10
16.	Yokefellow (includes \$80.00 Cooler Electric Bill) <u>Y900</u>	862	.0460	549.22
17.	Surry Community College <u>S620</u>	615	.0327	333.55
18.	Barbara Mittman <u>M267</u>	-	-	25.00
19.				
20.				
21.				
TOTAL		18,746	100%	10,275.45

PROCUREMENT AND PURCHASING

Purchasing Procedures are designed to establish general compliance with certain government regulations which provide for an effective system of procurement including the reasonable assurance that unnecessary or duplicate items are not purchased for any programs. These procedures ensure a process, which will maximize competition by being:

1. Organized and structured
2. Reasonable and equitable
3. Documented and approved by the appropriate authorities
4. Consistent with Federal and State requirements
5. Uniformly applies, and
6. Open for public review and scrutiny

Before a purchase is made, the employee must fill out a purchase requisition, which clearly lists individual items to be purchased from vendors. This requisition is then submitted for approval to the appropriate program administrator. The approved requisition is forwarded to the fiscal officer or appropriate Grant Accountant to check for availability of funds and to verify that the costs are **allowable, reasonable, and allocable** in keeping with OMB Uniform Grant Guidance and other applicable program regulations. If requisition is approved then it is forwarded to the property officer, who then completes a purchase order.

If a requisition for purchase order involves Federal or State funding and a new vendor is being utilized the program requesting the purchase order will search the Suspension and debarment websites to determine if the new vendor is a viable source. A copy of this search is to be kept on file. Accounting will run an updated suspension and debarment list

each quarter and reference vendors currently being utilized to ensure no vendors are found debarred or suspended.

Program Directors and accounting staff may check the suspension and debarment list at the following websites:

www.SAM.gov
www.doa.state.nc.us/PandC/actions.asp

Any requisition for equipment or purchase exceeding \$999.99 must also be approved by the Executive Director.

The YVEDDI Board of Directors has given the Executive Director authority to approve purchases up to \$30,000 without getting prior Board approval. These costs are reported to the Finance Committee at the next scheduled committee meeting.

Any expenses costing \$30,001 and above that have not been prior approved by the YVEDDI Board, will require approval of the Board Chairman and Chairman of the Finance Committee (YVEDDI Board Treasurer) before Purchase Order can be issued.

The Yadkin Valley Economic Development District, Inc. follows the Federal Requirements for procurement as found in OMB Uniform Grant Guidance

- A. Codes of Conduct: No employee, officer, or agent shall accept gratuities or participate in the selection or award of a contract for personal benefit. (See *employee handbook for more information on Codes of Conduct for all YVEDDI staff*)
- B. Competition: All procurement transactions shall be conducted in a manner to provide open and free competition.
- C. Procurement Procedures: All recipients shall establish written procurement procedures

D. Cost and Price Analysis: Some form of analysis shall be made and documented.

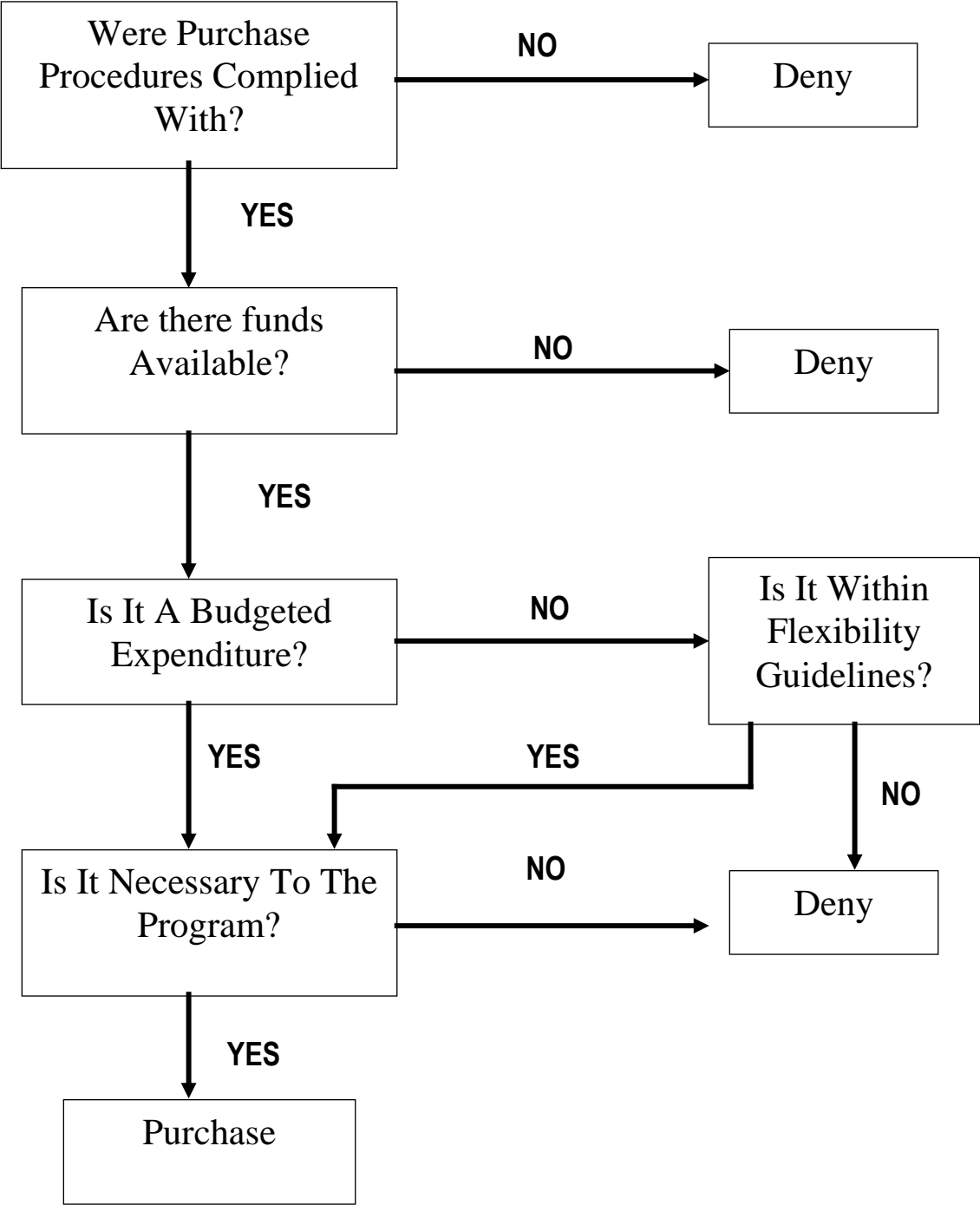
For a more detailed review please examine OMB Uniform Grant Guidance

The purchase order shall be prepared in triplicate by the property officer. The requisition

is attached to the white and pink copies of the purchase order and is forwarded to the program director to attach to bill when received. The yellow copy is retained by the property officer and filed numerically in the purchase order binder.

See administrative property policies, procedures, and forms issued.

DECISIONAL ANALYSIS FOR PURCHASE PROCEDURE



GOODS AND SERVICES PROCUREMENT PROCESSING

PROCUREMENT

References

U. S. OMB Uniform Grant Guidance.

Applicable Program Regulation

Specifications

Specification/description for each item should be as detailed as possible on Requisition or Request for Cost Quotes (RCQ) – including:

- Size/Dimensions
- Color
- Make/Model or equivalent
- Quantity
- Warranty
- Date Needed

Open and Fair Competition

- All procurement activities are to be completed so as to maximize open and fair competition.
- General Requisition System (See Instruction #Property 13 series) Procurement of Goods and Services as a single order that involves \$2,500-\$4,999 is to be processed by competitive procurement from qualified vendors through:
 - Telephone cost quotes
 - Catalog cost quotes
 - Demonstrated past record of reasonable costs for acceptable goods and/or services

Documentation will be part of Requisition (See Instruction #Property 13 series). These quotes are to be recorded in writing on the Requisition for Purchase Order with Cost Quotes form.

Request for Costs Quotes System: Procurement of Goods and Services as a single order that involves \$5,000-\$29,999 total is to be processed by completing RCQ from qualified Vendors.

Formal Bids: Procurement of Goods and Services as a single order that involves \$30,000 and above is to be processed by formal (sealed) bid process.

Priority Consideration will be given to qualified vendors that are:

- Disadvantage Business Enterprise Majority owned and operated by female or minority
- Small Business
- Locally based Businesses

The property officer will maintain lists of all qualified vendors, DBE vendors, and Small businesses.

Request for Cost Quotes System

A RCQ folder will be done under our Notice #Property system.

A list of all vendors receiving the RCQ will be recorded in the inside (left side) cover of the folder, along with a copy of the applicable blank RCQ.

Cost Quotes received on the RCQ will be stapled in the applicable folder (right side of folder). At the end of the RCQ period, a tabulation of responses will be done.

Based on factors of costs, responses, equivalent items, experience with vendors, and other legal factors a requisition will be completed for a purchase order to the selected vendor. This requisition will be also stapled to the right side of folder, on top of all RCQ's.

Selection of a vendor other than the lowest cost quote must be justified in writing. Any justification in writing must be approved and signed by Executive Director and Property Officer before being submitted to the Finance Director.

The RCQ folder and the completed requisition will be submitted for approval by the applicable program manager/director, accounting department (to assure funds are budgeted and available), executive director, and property officer.

Purchase Order Issued

If the responsible staff has approved the requisition, the property officer will review the requisition (and if applicable the RCQ folder) for completeness and

compliance with laws, regulations, and YVEDDI policies.

If applicable, a purchase order will be issued

- Original to vendor (with copy of RCQ if applicable)

- Copy of purchase order (with copy of RCQ if applicable) for property file.
- Copy of purchase order with requisition (with copy of RCQ if applicable included in folder) and sent back to the applicable program manager/director for use when materials and vendor invoice received are received.

Example - Request for Cost Quotes form

Jkin Valley Economic Development
District, Inc.
P.O. Box 309
Boonville, NC 27011

will be assigned by Executive Director

Instruction: # _____
Form: Request for Cost Quotes (RCQ)
Date: (insert date)

TO: Area Playground Companies and Installers

Insert targeted vendors

FOR: 1 Playground Climbing Structure

Insert general description of work

I. Cost Quote(s) are requested for the following:

Must give detailed description of ALL work requested to be completed. This is to insure all vendors are being asked to quote on the same job.

- A. Provide and install one new climbing structure at Head Start facility
- B. Must be suitable for 3-5 year olds.
- C. Have at least 2 slides, and 1 climber
- D. Must be ADA accessible
- E. Made of steel or plastic, or both
- F. All construction and work must meet all DCD regulations
- G. Enclose structure area with fun timbers, and ADA ramp
- H. Construction must be complete by 06/15/09
- I. Working area is approximately 30 x 30

RCQ must include a line for vendor to hand write their cost quote.

Cost Quote for work described above: _____

If you would like to visit the playground area before submitting your bid, please contact me at (insert employee phone number).

Sincerely,

(Employee Name)
(Title)

Example - Request for Cost Quotes form

It is highly recommended that the employee use the General Conditions stated in the example RCQ; however, it can be modified to meet the needs of the program and work being done.

II. General Conditions of the Request for Cost Quotes

- A. Cost quote(s) submitted is/are valid for at least 60 days.
- B. Cost quote(s) include any handling or shipping unless specifically noted other wise.
- C. Request for Cost Quote form must be filled out completely to be valid
- D. Purchaser reserves the right to select or reject any or all cost quote(s) or to negotiate as deemed desirable.
- E. Request for Cost Quote form(s) is/are to be delivered to YVEDDI physical address: 533 N. Carolina Ave, Hwy 601 N; Boonville, NC 27011 or mailed to P.O. Box 309; Boonville, NC 27011, unless noted otherwise.
- F. Priority consideration for eligible Disadvantaged Business Enterprises and/or local based enterprises.
- G. Payment for ordered items within 30 days after received and accepted with invoices approved by the YVEDDI.
- H. Vendor attaches descriptive information on items, including applicable warranty (is).
- I. The work area will be cleaned with all debris removed upon completion of the project
- J. The Head Start regulations required compliance with the Davis-Bacon Act on any capital improvements or renovations costing \$2,000 or more. The contractor will supply YVEDDI with the appropriate documentation monthly and at the completion of the project.
- K. Cost quote(s) is/are to included all county and town permit and inspection fees.
- L. Cost quote(s) is to be submitted by 5:30pm on (insert date).
- M. To visit the site or for information on this work, contact (insert employee name) at (insert phone number).

Example - Request for Cost Quotes form

III. Submissions

The attached cost quote(s) and information is submitted by an authorized representative and we affirm we are an equal opportunity employer and serves provider.

Disadvantaged Business Enterprises Information

(please check any of the following that applies to your business)

- Federal or State Certification
- Majority owned and operated by Minority
- Majority owned and operated by a Female
- Small Business Enterprise (less than 50 employees)

_____/ Vendor Name _____

Box / Street / Road _____

Town / State / Zip _____

Phone number _____

Federal TIN _____
(not required unless winning bidder)

Representative:

Name (please print) _____

Signature _____

Title _____

Date _____

YADKIN VALLEY ECONOMIC DEVELOPMENT DISTRICT, INC.
P. O. BOX 309, BOONVILLE, NC 27011

INSTRUCTION: #PROPERTY 13 (3), CH. 1
DATE: FEBRUARY 2007

REQUISITION FOR PURCHASE ORDER WITH COST QUOTES

VENDOR		DELIVERY SITE	
FIRM		FACILITY	
ATTENTION		ADDRESS	
ADDRESS		COMMUNITY	
TOWN/STATE/ZIP		TOWN/STATE/ZIP	
TELEPHONE NUMBER		ATTENTION	
TAX ID NUMBER		TELEPHONE NUMBER	

QUANTITY	ITEM(S)	DESCRIPTION	MAKE/MODEL CATALOG #	COST EACH	TOTAL COST
				\$	\$
				\$	\$
				\$	\$
				\$	\$
				SUB-TOTAL	\$
				TAX	\$
				SHIPPING	\$
				TOTAL	\$

OTHER COST QUOTES (TELEPHONE OR CATALOG*)

FIRM	ITEM	COST @	SOURCE *
		\$	
		\$	
		\$	

SUBMITTED BY:	APPROVED BY:
PROGRAM:	PROGRAM DIRECTOR/DATE:
PROJECT:	PRESIDENT/DATE:
STAFF PERSON:	FISCAL OFFICER/BOOKKEEPER/DATE:
DATE:	PROPERTY OFFICER/DATE:

Wage and Hour Division

Wage and Hour Division (WHD)

Instructions For Completing Payroll Form, WH-347

- WH-347 (PDF)
OMB Control No. 1215-0149, Expires 12/31/2011.
Persons are not required to respond to the collection of information unless it displays a currently valid OMB control number.

General: Form WH-347 has been made available for the convenience of contractors and subcontractors required by their Federal or Federally-aided construction-type contracts and subcontracts to submit weekly payrolls. Properly filled out, this form will satisfy the requirements of Regulations, Parts 3 and 5 (29 C.F.R., Subtitle A), as to payrolls submitted in connection with contracts subject to the Davis-Bacon and related Acts.

While completion of Form WH-347 is optional, it is mandatory for covered contractors and subcontractors performing work on Federally financed or assisted construction contracts to respond to the information collection contained in 29 C.F.R. §§ 3.3, 5.5(a). The Copeland Act (40 U.S.C. § 3145) requires contractors and subcontractors performing work on Federally financed or assisted construction contracts to "furnish weekly a statement with respect to the wages paid each employee during the preceding week." U.S. Department of Labor (DOL) Regulations at 29 C.F.R. § 5.5(a)(3)(ii) require contractors to submit weekly a copy of all payrolls to the Federal agency contracting for or financing the construction project, accompanied by a signed "Statement of Compliance" indicating that the payrolls are correct and complete and that each laborer or mechanic has been paid not less than the proper Davis-Bacon prevailing wage rate for the work performed. DOL and federal contracting agencies receiving this information review the information to determine that employees have received legally required wages and fringe benefits.

Under the Davis-Bacon and related Acts, the contractor is required to pay not less than prevailing wage, including fringe benefits, as predetermined by the Department of Labor. The contractor's obligation to pay fringe benefits may be met either by payment of the fringe benefits to bona fide benefit plans, funds or programs or by making payments to the covered workers (laborers and mechanics) as cash in lieu of fringe benefits.

This payroll provides for the contractor to show on the face of the payroll all monies to each worker, whether as basic rates or as cash in lieu of fringe benefits, and provides for the contractor's representation in the statement of compliance on the payroll (as shown on page 2) that he/she is paying for fringe benefits required by the contract and not paid as cash in lieu of fringe benefits. Detailed instructions concerning the preparation of the payroll follow:

Contractor or Subcontractor: Fill in your firm's name and check appropriate box.

Address: Fill in your firm's address.

Payroll No.: Beginning with the number "1", list the payroll number for the submission.

For Week Ending: List the workweek ending date.

Project and Location: Self-explanatory.

Project or Contract No.: Self-explanatory.

Column 1 - Name and Individual Identifying Number of Worker: Enter each worker's full name and an individual identifying number (e.g., last four digits of worker's social security number) on each weekly payroll submitted.

Column 2 - No. of Withholding Exemptions: This column is merely inserted for the employer's convenience and is not a requirement of Regulations, Part 3 and 5.

Column 3 - Work Classifications: List classification descriptive of work actually performed by each laborer or mechanic. Consult classification and minimum wage schedule set forth in contract specifications. If additional classifications are deemed necessary, see Contracting Officer or Agency representative. An individual may be shown as having worked in more than one classification provided an accurate breakdown of hours worked in each classification is maintained and shown on the submitted payroll by use of separate entries.

Column 4 - Hours worked: List the day and date and straight time and overtime hours worked in the applicable boxes. On all contracts subject to the Contract Work Hours Standard Act, enter hours worked in excess of 40 hours a week as "overtime".

Column 5 - Total: Self-explanatory

Column 6 - Rate of Pay (Including Fringe Benefits): In the "straight time" box for each worker, list the actual hourly rate paid for straight time worked, plus cash paid in lieu of fringe benefits paid. When recording the straight time hourly rate, any cash paid in lieu of fringe benefits may be shown separately from the basic rate. For example, "\$12.25/.40" would reflect a \$12.25 base hourly rate plus \$.40 for fringe benefits. This is of assistance in correctly computing overtime. See "Fringe Benefits" below. When overtime is worked, show the overtime hourly rate paid plus any cash in lieu of fringe benefits paid in the "overtime" box for each worker; otherwise, you may skip this box. See "Fringe Benefits" below. Payment of not less than time and one-half the basic or regular rate paid is required for overtime under the Contract Work Hours Standard Act of 1962 if the prime contract exceeds \$100,000. In addition to paying no less than the predetermined rate for the classification which an individual works, the contractor must pay amounts predetermined as fringe benefits in the wage decision made part of the contract to approved fringe benefit plans, funds or programs or shall pay as cash in lieu of fringe benefits. See "FRINGE BENEFITS" below.

Column 7 - Gross Amount Earned: Enter gross amount earned on this project. If part of a worker's weekly wage was earned on projects other than the project described on this payroll, enter in column 7 first the amount earned on the Federal or Federally assisted project and then the gross amount earned during the week on all projects, thus "\$163.00/\$420.00" would reflect the earnings of a worker who earned \$163.00 on a Federally assisted construction project during a week in which \$420.00 was earned on all work.

Column 8 - Deductions: Five columns are provided for showing deductions made. If more than five deduction are involved, use the first four columns and show the balance deductions under "Other" column; show actual total under "Total Deductions" column; and in the attachment to the payroll describe the deduction(s) contained in the "Other" column. All deductions must be in accordance with the provisions of the Copeland Act Regulations, 29 C.F.R., Part 3. If an individual worked on other jobs in addition to this project, show actual deductions from his/her weekly gross wage, and indicate that deductions are based on his gross wages.

Column 9 - Net Wages Paid for Week: Self-explanatory.

Totals - Space has been left at the bottom of the columns so that totals may be shown if the contractor so desires.

Statement Required by Regulations, Parts 3 and 5: While the "statement of compliance" need not be notarized, the statement (on page 2 of the payroll form) is subject to the penalties provided by 18 U.S.C. § 1001, namely, a fine, possible imprisonment of not more than 5 years, or both. Accordingly, the party signing this statement should have knowledge of the facts represented as true.

Items 1 and 2: Space has been provided between items (1) and (2) of the statement for describing any deductions made. If all deductions made are adequately described in the "Deductions" column above, state "See Deductions column in this payroll." See "FRINGE BENEFITS" below for instructions concerning filling out paragraph 4 of the statement.

Item 4 FRINGE BENEFITS - Contractors who pay all required fringe benefits: If paying all fringe benefits to approved plans, funds, or programs in amounts not less than were determined in the applicable wage decision of the Secretary of Labor, show the basic cash hourly rate and overtime rate paid to each worker on the face of the payroll and check paragraph 4(a) of the statement on page 2 of the WH-347 payroll form to indicate the payment. Note any exceptions in section 4(c).

Contractors who pay no fringe benefits: If not paying all fringe benefits to approved plans, funds, or programs in amounts of at least those that were determined in the applicable wage decision of the Secretary of Labor, pay any remaining fringe benefit amount to each laborer and mechanic and insert in the "straight time" of the "Rate of Pay" column of the payroll an amount not less than the predetermined rate for each classification plus the amount of fringe benefits determined for each classification in the applicable wage decision. Inasmuch as it is not necessary to pay time and a half on cash paid in lieu of fringe benefits, the overtime rate shall be not less than the sum of the basic predetermined rate, plus the half time premium on basic or regular rate, plus the required cash in lieu of fringe benefits at the straight time rate. In addition, check paragraph 4(b) of the statement on page 2 of the payroll form to indicate the payment of fringe benefits in cash directly to the workers. Note any exceptions in section 4(c).

Use of Section 4(c), Exceptions

Any contractor who is making payment to approved plans, funds, or programs in amounts less than the wage determination requires is obliged to pay the deficiency directly to the covered worker as cash in lieu of fringe benefits. Enter any exceptions to section 4(a) or 4(b) in section 4(c). Enter in the Exception column the craft, and enter in the Explanation column the hourly amount paid each worker as cash in lieu of fringe benefits and the hourly amount paid to plans, funds, or programs as fringe benefits. The contractor must pay an amount not less than the predetermined rate plus cash in lieu of fringe benefits as shown in section 4(c) to each such individual for all hours worked (unless otherwise provided by applicable wage determination) on the Federal or Federally assisted project. Enter the rate paid and amount of cash paid in lieu of fringe benefits per hour in column 6 on the payroll. See paragraph on "Contractors who pay no fringe benefits" for computation of overtime rate.

Public Burden Statement: We estimate that it will take an average of 55 minutes to complete this collection of information, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. If you have any comments regarding these estimates or any other aspect of this collection of information, including suggestions for reducing this burden, send them to the Administrator, Wage and Hour Division, ESA, U.S. Department of Labor, Room S3502, 200 Constitution Avenue, N.W., Washington, D.C. 20210.

Note: In order to view, fill out, and print PDF forms, you need Adobe® Acrobat® Reader® version 5 or later, which you may download for free at www.adobe.com/products/acrobat/readstep2.html. To save the completed forms on your workstation, you need to use the "Save As" method to save the file.

For example, move your mouse cursor over the PDF link and click on your "RIGHT" mouse button. This will cause a menu to be displayed, from which you will select the proper save option — depending upon which browser you are using:

- For Microsoft IE users, select "Save Target As"
- For Netscape Navigator users, select "Save Link As"

Once you've selected the proper save option for your browser, and have saved the file to a location you specified, go to your program menu and start the Adobe Acrobat® Reader. Once open, locate the PDF file you saved and open it directly in Acrobat®.

EMERGENCY PURCHASE ORDER (PO) PROCEDURES

PURPOSE

An emergency purchase order may be requested when an urgent repair or purchase is a necessity to keep the continuing operation of a program intact. Generally this is something that needs to be urgently performed in a matter of hours or operations could cease.

The safety of YVEDDI employees, clients, or any other affected persons, or property of YVEDDI is of vital importance. If the situation presents an actual danger, the action to protect and secure the situation should always be first and foremost as soon as possible only after all safety issues have been resolved.

PROCEDURE

An emergency purchase order can be issued by calling the district office and explaining the situation to the property officer or other authorized personnel. If the situation is deemed an actual emergency, the information is recorded and a number of the actual purchase order set aside or designated for the emergency is given to the requester. The Purchase Order (PO) request should then be clearly marked as an emergency PO request with the PO number issued written at the top, then, completed with the appropriate signatures and forwarded to the property office as soon as possible. Since this is for emergency situations, in the absence of the Property Officer, the Finance Director or Executive Director may issue the emergency PO number.

WRITTEN PROTEST PROCEDURES

Any protest of the YVEDDI purchasing procedure from an individual or vendor are requested to be placed in writing by the person having the protest and submitted to the appropriate Administration/Management staff for follow up

Information received in writing will be investigated by the responsible Administration/Management staff to determine the appropriate follow up.

Protest of Requirements Prior to Award:

The solicitation document shall provide potential bidders with the opportunity to take exception to specifications and/or requirements. Protests of requirements received after the time identified in the solicitation document shall be considered untimely and shall be rejected.

Protest of Award:

If, prior to award of contract, a protest is received in writing and filed on the grounds that the award is not in conformance with the provisions of the solicitation document, the contract or award shall not be awarded until the protest has been withdrawn or a decision has been reached by the Agency.

Decisions:

The decision of the Board of Directors shall be final and binding upon the contractor and the contractor shall abide by the decision.

Disputes Subsequent to Award: Disputes subsequent to award may include, but not be limited to, contention over terms, pricing, payment, scope and/or deliverables. A dispute resolution and escalation clause, describing resolution procedures and the appropriate parties to which the matter may be escalated, shall be included in solicitation documents and contracts, as applicable.

Disputes:

The decision of the Finance Committee of the Board of Directors (subject to approval of the Board of Directors) shall be final and binding upon the contractor and the contractor shall abide by the decision.

All decision or responses regarding the protest will be placed in writing and submitted in a reasonable period of time following receipt of the protest.

The Program Director is responsible for notifying the Grantor in the event a contractor or potential contractor initiates protest/dispute actions.

The protester must exhaust all administrative remedies with the Agency before pursuing a protest with the funding source.

CONTRACT ADMINISTRATION

The program director is responsible in obtaining a third-party contract for the administration of the contract; which include:

Assurance of contractor conformance with the terms, conditions, and specifications of the contract

Insurance of the adequate and timely follow up of all purchases

Evaluation and documentation whether contractors have met the terms, conditions, and specifications of the contract

See applicable YVEDDI #PROP. 23 series

Program Specific Requirements

NCDOT

Equipment items purchased with Section 5311 funds require the completion of a "Procurement Checklist". This checklist is to be completed by the Finance Director or Executive Director and signed certifying that the procurement was conducted following all applicable Federal, State, and Local procedures and requirements. This is to be submitted with the request for reimbursement to the Public Transportation Division.

SECTION 5311 PROCUREMENT CHECKLIST

Procurements, conducted by Section 5311, sub-recipients must be in compliance with applicable Federal and State laws, rules, regulations, and local procurement procedures.

The procurement checklists are intended to assist the sub-recipient in conducting a proper procurement, provide documentation that all applicable requirements were followed and expedite the approval process. The checklists incorporate the state’s local government procurement requirements as stated in NC General Statute 143-129, the Federal Transit Administration’s (FTA) requirements as stated in FTA Circular 4220.1D, the FTA Master Agreement and guidance in the Federal Transit Administration’s Best Practices Manual.

The checklists are for the following thresholds:

Price Quotes	\$2,500-\$4,999
Informal Quotes	\$5,000-\$29,999 \$5,000-\$99,999 for construction projects
Formal Bids	>\$30,000 for equipment and supplies >\$100,000 for construction

Compliance with federal and state procurement requirements in addition to the Bus (Pre-Award and Post-Delivery Reviews), Buy America, Suspension and Debarment, Lobbying, and Americans with Disabilities Act requirements is monitored through the use of the procurement checklists.

Section 5311 sub-recipients must submit the appropriate completed procurement checklist with the request for reimbursement that is submitted to the Public Transportation Division. Attach a copy of the executed certifications for applicable federal requirements for informal quotes and formal bids to the checklist. Requests for reimbursement that are received without the required attachments will be returned to the grantee unpaid.

The grantee’s authorized official or the individual delegated authority to submit requests for reimbursement must sign the certification statement at the bottom of the form for procurement. Public Transportation Division staff review the completed form and appropriate attachments to insure that all requirements were met. PTD approval is only provided for formal bids and for informal quotes when purchasing rolling stock or completing construction/renovation projects. Sub-recipients must receive written approval from the division prior to awarding the contract.

The request for reimbursement form and procurement checklist will be returned to the sub-recipient if the required information is not provided or is incomplete. Instructions will be provided that advise the sub-recipient of corrective action that must be taken for the division to reimburse the sub-recipient for eligible project costs.

The checklist and all supporting documentation must be retained by the sub-recipient for at least three (3) years following closeout of the project by the department.

Sub recipient: _____
Project No.: _____
Line Item No.: _____

PRICE QUOTES – PROCUREMENT CHECKLIST

This checklist incorporates the State's local government procurement requirements as stated in N.C.G.S. 143-129 and the Federal Transportation Administration's requirements as stated in FTA Circular 4220.1D and guidance found in the Best Practices Manual, and the FTA master Agreement, dated October 1, 2000

TYPE OF PURCHASE (list quantity and describe)

- Construction: _____
- Rolling Stock: _____
- Service Contract: _____
- Other: _____

PROCUREMENT PROCESS

A. Price Quotes:

Equipment, Supplies, and Construction - \$2,500 - \$4,999 (Price quotes may be conducted or in person)

1. Specification or criteria
2. Solicitation: Contact at least 3 responsible suppliers (list): _____

3. Tabulation of quotes received: _____

4. Federal Requirement (required if funded in part with federal funds); complete Item B

B. Federal Requirements:

Federal Terms and Conditions; Special Conditions; and Compliance Requirements

All solicitations MUST contain the following requirements if federal funds are used

- Federal Changes
- Geographic Preference
- Conflict of Interest
- Lobbying
- EEO
- DBE (except revenue rolling stock procurements)
- Title VI – Civil Rights
- ADA
- Clean Air
- Clear Water
- Energy Conservation
- Access to Records and Reports
- No Federal Government Obligations to Third Parties
- Program Fraud and False or Fraudulent Statements and Related Acts
- Termination or Cancellation of Contract
- Government Debarment and Suspensions
- Breaches and Dispute Resolutions
- State and Local Law Disclaimer
- Incorporation of Federal Transit Administration Terms
- Environmental Protection

C. Additional Requirements

Construction Quotes

- Liquidated Damages
- Cargo Preference
- Seismic Safety Requirements
- Bonding Requirements
- Davis-Bacon Act
- Contract Work Hours and Safety Standards Act (construction)
- Copeland Ant-Kickback Act
- Metric System

Equipment/Supply Quotes

- Cargo Preference
- Recycled Products
- Contract Work Hours and Safety Standards Act (non-construction)

Operational Service Contract

- Drug and Alcohol Testing
- Charter Bus Requirements
- School Bus Requirements
- Contract Work Hours and Safety Standards Act (non-construction)
- Bonding Requirements
- Transit Employee Protective Agreements
- Privacy Act

Professional Services

- Patent and Rights in Data
- Privacy Act

Architectural and Engineering Services

- In addition to the federal requirements listed under Professional Services, the procurement procedure used shall be a competitive proposal method (Brooks Act 40 U. S.C. §541). This method can only be used for the procurement of A & E service.
 1. Bidders qualifications be evaluated
 2. Price be excluded as an evaluation factor
 3. Negotiations are conducted with only the most qualified bidder.
 4. Failing an agreement on price, negotiations with the next most qualified bidder are conducted until a contract award can be made to the most qualified bidder whose price is fair and reasonable to the grantee.

Other A & E Services include:

1. Program management
2. Feasibility studies
3. Design surveying
4. Construction management
5. Mapping
6. Preliminary engineering
7. Other services requiring performance by a registered or licensed architect or engineer

I hereby certify that this procurement was conducted following all applicable state, federal and local procedures and requirements. Documentation regarding this procurement is on file and will be retained at least three (3) years from the date of project closeout.

(Signature)

(Date)

(Title)

(Telephone Number)

Sub recipient: _____
Project No.: _____
Line Item No.: _____

INFORMAL QUOTES – PROCUREMENT CHECKLIST

This checklist incorporates the State’s local government procurement requirements as stated in N.C.G.S. 143-129 and the Federal Transportation Administration’s requirements as stated in FTA Circular 4220.1D and guidance found in the Best Practices Manual, and the FTA master Agreement, dated October 1, 2000

TYPE OF PURCHASE (list quantity and describe)

- Construction: _____
- Rolling Stock: _____
- Service Contract: _____
- Other: _____

PROCUREMENT PROCESS

- A. Informal Quotes:** Equipment & Supplies \$5,000-29,000; Construction - \$5,000-99,999

Specification or criteria

Solicitation: Contact at least 3 responsible suppliers (list):

Tabulation of quotes received: _____

Requirement (required if funded in part with federal funds); complete Item B

- B. Federal Requirements:** Federal Terms and Conditions; Special Conditions; and Compliance

Requirements

All solicitations MUST contain the following requirements if federal funds are used

- Federal Changes
- Geographic Preference
- Conflict of Interest
- Lobbying
- EEO
- DBE (except revenue rolling stock procurements)
- Title VI – Civil Rights
- ADA
- Clean Air
- Clear Water
- Energy Conservation
- Access to Records and Reports
- No Federal Government Obligations to Third Parties
- Program Fraud and False or Fraudulent Statements and Related Acts
- Termination or Cancellation of Contract
- Government Debarment and Suspensions
- Breaches and Dispute Resolutions
- State and Local Law Disclaimer
- Incorporation of Federal Transit Administration Terms
- Environmental Protection

C. Additional Requirements

Rolling Stock Quotes

- TVM – DBE requirement for Transit Vehicle Manufacturers
- Cargo Preference
- Bus Testing (applicable to all vehicles except “grandfathered” vehicles, unmodified 9 passenger or less vehicles, 10-15 passenger standard vans, or modified 10-15 passenger vans with or without wheelchair lifts). If the vehicle has been “Bus Tested”, a copy of the Bus Testing Report must be kept on file and available upon request
- Pre-Award and Post Delivery Audit. Property MUST conduct Pre-Award audit and **certify** that vehicle meets specifications and the FMVSS compliance requirements. Upon delivery, Post Delivery of the same MUST be completed and **certify** that vehicle meets requirements. Documentation must be kept on file.
- Contract Work Hours and Safety Standards Act (non-construction)

Construction Quotes

- Liquidated Damages
- Cargo Preference
- Seismic Safety Requirements
- Bonding Requirements
- Davis-Bacon Act
- Contract Work Hours and Safety Standards Act (construction)
- Copeland Ant-Kickback Act
- Metric System

Equipment/Supply Quotes

- Cargo Preference
- Recycled Products
- Contract Work Hours and Safety Standards Act (non-construction)

Operational Service Contract

- Drug and Alcohol Testing
- Charter Bus Requirements
- School Bus Requirements
- Contract Work Hours and Safety Standards Act (non-construction)
- Bonding Requirements
- Transit Employee Protective Agreements
- Privacy Act

Professional Services

- Patent and Rights in Data
- Privacy Act

Architectural and Engineering Services

- In addition to the federal requirements listed under Professional Services, the procurement procedure used shall be a competitive proposal method (Brooks Act 40 U. S.C. §541). This method can only be used for the procurement of A & E service.
 - a) Bidders qualifications be evaluated
 - b) Price be excluded as an evaluation factor

- c) Negotiations are conducted with only the most qualified bidder.
- d) Failing an agreement on price, negotiations with the next most qualified bidder are conducted until a contract award can be made to the most qualified bidder whose price is fair and reasonable to the grantee.

Other A & E Services include:

- 1. Program management
- 2. Feasibility studies
- 3. Design surveying
- 4. Other service requiring performance
- 5. Construction management
- 6. Mapping
- 7. Preliminary engineering
- 8. Other services requiring performance by a registered or licensed architect or engineer

I hereby certify that this procurement was conducted following all applicable state, federal and local procedures and requirements. Documentation regarding this procurement is on file and will be retained at least three (3) years from the date of project closeout.

(Signature)

(Date)

(Title)

(Telephone Number)

Public Transportation Division Approval:

BY: _____

Date: _____

Sub recipient: _____
Project No.: _____
Line Item No.: _____

FORMAL BIDS – PROCUREMENT CHECKLIST

This checklist incorporates the State's local government procurement requirements as stated in N.C.G.S. 143-129 and the Federal Transportation Administration's requirements as stated in FTA Circular 4220.1D and guidance found in the Best Practices Manual, and the FTA Master Agreement, dated October 1, 2000

TYPE OF PURCHASE (list quantity and describe)

- Construction: _____
- Rolling Stock: _____
- Service Contract: _____
- Other: _____

PROCUREMENT PROCESS

Formal Bids: Equipment & Supplies \$30,000 or greater; Construction - \$100,000 or greater
Specification or criteria

Advertisement (published at least once 7 days prior to opening) – List publications: _____

Solicitation: Mailed to at least 3 responsible suppliers (list):

Date Bid Let: _____

Date of Bid Opening: _____

Number of Addenda: _____

Number of Sealed Bids Received (construction must have minimum 3): _____

Tabulation (attach copy): _____

Bid Bond (5%) (May be waived for equipment & supplies): _____

Performance Bond (100%) (May be waived for equipment & supplies): _____

Construction Requirements: (indicate the items that apply)

M/WBE verifiable goals (required over \$100,000): _____(attach copy)

Multi prime bidding (required over \$500,000): _____

Multi prime bidding (optional \$100,000-499,999): _____

Single prime bidding (optional at any threshold): _____

Federal Requirements (required if funded in part with federal funds); complete Item B

Federal Requirements: Federal Terms and Conditions; Special Conditions; and Compliance Requirements

All solicitations MUST contain the following requirements if federal funds are used

- Federal Changes
- Notice of Federal Participation. Disclosure of the amount of federal assistance is required in contracts of \$500,000 or more at the time of award
- Conflict of Interest
- Lobbying
- EEO
- DBE (except revenue rolling stock procurements)
- Title VI – Civil Rights
- ADA

- Clean Air
- Clear Water
- Energy Conservation
- Access to Records and Reports
- No Federal Government Obligations to Third Parties
- Program Fraud and False or Fraudulent Statements and Related Acts
- Termination or Cancellation of Contract
- Government Debarment and Suspensions (by signing bid, contractor has certified compliance)
- Breaches and Dispute Resolutions
- State and Local Law Disclaimer
- Incorporation of Federal Transit Administration Terms
- Environmental Protection
- Geographic Preference

The following Certifications MUST be executed by the bidder and submitted with the bid.

- Lobbying Certification – required with bids exceeding \$100,000 (attach)

C. Additional Requirements

Rolling Stock Quotes

- TVM – DBE requirement for Transit Vehicle Manufacturers
- Buy America (applicable to purchases over \$100,000)
- Cargo Preference
- Bus Testing (applicable to all vehicles except “grandfathered” vehicles, unmodified 9 passenger or less vehicles, 10-15 passenger standard vans, or modified 10-15 passenger vans with or without wheelchair lifts). If the vehicle has been “Bus Tested”, a copy of the Bus Testing Report must be kept on file and available upon request
- Pre-Award and Post Delivery Audit. Property MUST conduct Pre-Award audit and **certify** that vehicle meets specifications and the FMVSS compliance requirements. Upon delivery, Post Delivery of the same MUST be completed and **certify** that vehicle meets requirements. Documentation must be kept on file. Buy America component breakdown required on purchases over \$100,000. On-site inspector required when 10 or more vehicles are purchased.
- Contract Work Hours and Safety Standards Act (non-construction)

The following Certifications MUST be executed by the bidder and submitted with the bid

- TVM Certification – Certification MUST be submitted with bid; bid is considered non-responsive if certification is not submitted and cannot be awarded. (Attach)
- Buy America Certification – Only one certification, either the compliance or non-compliance to Buy America, may be submitted with bid. If both certifications are submitted with the bid, the bid is considered non-responsive, and is not eligible for award. (Attach)
- Bus Testing Certification – Certification MUST be submitted prior to award of bid. (Attach)

Construction Quotes

- Buy America (Applicable to purchases over \$100,000)
- Cargo Preference
- Seismic Safety Requirements
- Bonding Requirements
- Davis-Bacon Act
- Contract Work Hours and Safety Standards Act (construction)

- Copeland Ant-Kickback Act
- Metric System
- Liquidated Damages

The following Certifications MUST be executed by the bidder and submitted with the bid.

- Buy America Certification – Only one certification, either the compliance or non-compliance to Buy America, may be submitted with bid. If both certifications are submitted with the bid, the bid is considered non-responsive, and is not eligible for award. (Attach)

Equipment/Supply Quotes

- Buy America (Applicable to purchases over \$100,000; Certification B or C must be submitted with bid; Attach Certification)
- Cargo Preference
- Recycled Products
- Contract Work Hours and Safety Standards Act (non-construction)

The following Certification MUST be executed by the bidder and submitted with the bid

- Buy America Certification – Only one certification, either the compliance or non-compliance to Buy America, may be submitted with bid. If both certifications are submitted with the bid, the bid is considered non-responsive, and is not eligible for award. (Attach)

Operational Service Contract

- Drug and Alcohol Testing
- Charter Bus Requirements
- School Bus Requirements
- Contract Work Hours and Safety Standards Act (non-construction)
- Bonding Requirements
- Transit Employee Protective Agreements
- Privacy Act

Professional Services

- Patent and Rights in Data
- Privacy Act

Architectural and Engineering Services

- In addition to the federal requirements listed under Professional Services, the procurement procedure used shall be a competitive proposal method (Brooks Act 40 U. S.C. §541). This method can only be used for the procurement of A & E service.
 1. Bidders qualifications be evaluated
 2. Price be excluded as an evaluation factor
 3. Negotiations are conducted with only the most qualified bidder.
 4. Failing an agreement on price, negotiations with the next most qualified bidder are conducted until a contract award can be made to the most qualified bidder whose price is fair and reasonable to the grantee.

Other A & E Services include:

1. Program management
2. Construction management
3. Feasibility studies

4. Preliminary engineering
5. Design surveying
6. Mapping
7. Other services requiring performance by a registered or licensed architect or engineer

I hereby certify that this procurement was conducted following all applicable state, federal and local procedures and requirements. Documentation regarding this procurement is on file and will be retained at least three (3) years from the date of project closeout.

(Signature)

(Date)

(Title)

(Telephone Number)

Public Transportation Division Approval:

BY: _____

Date: _____

CHILD AND ADULT CARE FOOD PROGRAM REIMBURSEMENT

The Child and Adult Care Food Program (CACFP), provides supplemental funding to child day care centers enrolled in the program. Funding for the CACFP is through the N.C. Department of Environment, Health, and Natural Resources. The program year runs October 1 through September 30, and the application is submitted annually with more documentation and application of the 3 year cycle.

Children who are eligible for Head Start are automatically eligible for the CACFP.

The CACFP is a reimbursement program based on the number of meals (Breakfast, Lunch, and P.M. snacks) served to eligible children times the state's established reimbursement rate. The rate of reimbursement is determined by the number of applications when the renewal agreements are approved. Excess or ineligible meals served, such as seconds, costs of meals in excess of reimbursement, and adult meals are paid for by Head Start funds. The reconciliation of costs to reimbursement is performed on a monthly basis by the Head Start Health Supervisor.

The claim generates the reimbursement, with the center summary attached. The process of filling out the claim for reimbursement includes the following:

1. Head Start teachers fill out the required participation form and the daily meal production record on a daily basis.

2. These forms, along with a copy of the school menus, are forwarded to the Head Start Health Supervisor on the last day of the month, and the figures are added up for each center and transferred to the claim for reimbursement. The figures are also placed on the center summary sheet.
3. The Head Start Grant Accountant completes section 5 on the CACFP Reimbursement Claim for Child Care Centers form and gives to Head Start Health Supervisor.
4. The Head Start Health Supervisor then completes all necessary documents via the Internet and submits electrically to the state staff at DHHS. A copy is given to the Head Start Grant Accountant for filing in the CACFP notebook in the accounting office.

All forms for the month are placed in the properly labeled notebook with "CACFP" and the appropriate year.

During an internal audit or monitoring visit, the CACFP package for certain test months are checked. Any errors, miscalculations, missing meal components, or variation from the approved menu, etc. may constitute a "meal disallowance". This means that the cost of that particular meal(s) will not be reimbursed by the state dehnr. Disallowances are usually subtracted from future reimbursements.

When the check is received, it is processed via cash management procedures.

CACFP Reimbursement Claim for Child Care Centers

1. Monthly Claim Form			
Institution Name	Agreement Number	Monthly/Year Claimed	Claim Type (check one)
			<input type="radio"/> Original <input type="radio"/> Amended

2. Attendance Reporting					
Description	Child Care	Head Start	Outside School Hours	Homeless Shelter/ES	At Risk (ASCS)
Number of Sites Claiming					
Average Daily Attendance					
Number of Days Meals were Provided					

3. Income Eligibility			
Number of Free	Number of Reduced Price	Number of Paid	Total Eligible

4. Meals Served			
	Meals Served (Excluded Emergency Shelter)	Emergency Shelter Meals Served Only	At Risk (ASCS)
Breakfast			
AM Snacks			
Lunch			
PM Snacks			
Supper			
Night Snacks			
At Risk-Snacks			
Total Meals Served			

5. Application of CACFP Funds During the Month	
Administrative Costs	
Operating Costs	
Food	
Travel	
Equipment Depreciation (for purchases over \$5,000)	
Other	
Total Funds	

6. I certify that this claim is true and correct; that it is in accordance with the terms of existing Agreement(s); that records are available to support this claim; and that payment has not been previously received. Moreover, if submitting institution is an independent proprietary ("For-profit") title XX child care center or a sponsoring organization of such centers, for each facility claimed, not less than 25% of the enrolled children or 25% of licensed capacity, whichever is less, were title XX beneficiaries. I further understand that this information is being given in connection with the receipt of Federal funds and that deliberate misrepresentation may subject me to prosecution under applicable State and Federal statutes.

Sign Here

Keep Copy for your records.	Signature of Authorized Representative	Date of Preparation
	Printed Name of Authorized Representative	Contact Phone Number (optional)

IN-KIND

In-kind Matching Contributions

In-Kind contributions are non-cash contributions provided by the grantee and non-federal parties. These contributions may be in the form of cash, goods, or services, and real and personal property, or use thereof, donated by other public agencies, institutions, public organizations and individuals. They may also be in the form of volunteer, donated services, depreciation or use charges by the grantee.

Typical examples of in-kind service contributed by a third party to the grantee and valued for purposes of matching might include:

1. Direct Staff Time or Personal Services
2. Indirect Salaries and Employee Benefits
3. Non-Salary Direct and Indirect Costs
4. Volunteer Services
5. Donated Expendable and Un-expendable Personal Property
6. Donated Buildings and Land
7. Use of Equipment, Building, Land, or Space

Valuing In-Kind Contributions

In-Kind contributions by grantees and third parties are established at actual cost or valued at the fair market value of the supplies or goods at the time of donation.

Volunteer services furnished by professional and technical personnel, consultants, and other skilled and unskilled labor will be valued at rates consistent with those paid for similar work in the agency or in the labor market.

Expendable equipment and supplies donated should be assessed at reasonable values not exceeding fair market value of the property at the time of donation.

The basis for determining the valuation of in-kind contributions must be clearly documented in a form that identifies adequately the nature and cost or value of the contribution in order to be allowable charges to a program. Accounting records must be adequate to support expenditures or values claimed as a contribution by the grantee or third parties and be susceptible to financial and compliance auditing to ascertain that they meet the terms and conditions of the grant.

AUDITS

The Yadkin Valley Economic Development District, Inc. complies with OMB Uniform Grant Guidance in regards to audits of Federally Funded Programs. An independent auditing firm is contracted to perform an audit at the end of the fiscal year. The auditors pay special attention to fiscal systems as well as programmatic compliance.

The audit and its findings are reported to the finance committee with exceptions noted. A compliance plan is developed in regard to exceptions. In turn, the finance committee is briefed as exceptions are cleared.

INSURANCE/BONDING

Reasonable and adequate insurance coverage shall be maintained to sufficiently protect the assets of the Agency. Coverages must include worker's compensation, general liability, property, fidelity, motor vehicle, and student/volunteer coverage.

The President and the Fiscal Officer are covered under a personal position bond.

Copies of the various insurance policies are maintained with the fiscal officer. These policies will be carefully reviewed with the president prior to renewal.

FISCAL REPORTS

As soon as possible after the close of a month (by the tenth) all the transactions of the month (cash disbursements and deposits to any of the program accounts) are posted to the general ledger. Also any journal entries that need to be made are posted at this time. These are prepared and entered by the Grant Accountants and submitted to the fiscal officer for review and signature before being posted to GL. From the general ledger a budget standing report is produced which details the budget and year-to-date expenditures as well as the current month expenditures. Copies of these reports are forwarded to the Program Directors and Executive Director for comparison of actual expenditures vs. actual budget.

Funding agencies required financial reports to be submitted each month, quarterly or yearly. These are completed by using the budget standings generated by the accounting software.

YADKIN VALLEY ECONOMIC DEVELOPMENT DISTRICT INC.
ACCOUNTING REPORTS / SPECIAL ASSIGNMENTS
FISCAL YEAR 2015

DESCRIPTION	PROGRAM	WEEKLY	MONTHLY	QUARTERLY	SEMI-ANNUAL	ANNUAL	STAFF
PAYROLL TAXES	ALL	-	-	* DUE: 1/31, 4/30, 7/31 & 10/31	-	-	Fin Dir / Acc Specialist
SALES & USE	ALL	-	-	* DUE: 1/31, 4/30, 7/31 & 10/31	-	-	Fin Dir
SALES & USE REFUND	ALL	-	-	-	DUE: 4/15 & 10/15	-	Fin Dir
W2'S	ALL	-	-	-	-	* DUE OUT: 1/31	Fin Dir / Acc Specialist
1069'S	ALL	-	-	-	-	* DUE OUT: 1/31	Fin Dir
BANK RECONCILIATION	ALL	-	DUE BY END OF MONTH	-	-	-	Asst Fin Dir / Fin Dir
LABOR BOARD REPORT	ALL	-	DUE BY END OF MONTH	-	-	DUE: 9/30	Acc Specialist
EEO-1 REPORT	ALL	-	-	-	-	-	Acc Specialist
QUARTERLY WORKSITE REPORT	ALL	-	-	* DUE: 1/31, 4/30, 7/31 & 10/31	-	-	Acc Specialist
ESC QUARTERLY TAX & WAGE REPORT	ALL	-	-	* DUE: 1/31, 4/30, 7/31 & 10/31	-	-	Acc Specialist
CERTIFIED PAYROLL	WAP ARRA	-	-	-	-	-	Acc Specialist
CACFP	HS	-	-	-	-	-	HS Grant Acct
269 - Reg and ARRA	HS	-	INFO DUE TO NH BY THE 10TH	-	DUE: 1/30, 7/30 & 9/30	-	HS Grant Acct / Fin Dir
272 - Reg and ARRA	HS	-	-	* DUE: 1/10, 4/10, 7/10 & 10/10	-	-	HS Grant Acct / Fin Dir
DRAWDOWN	HS	-	USUALLY BY 10TH OF THE MONTH	-	-	-	HS Grant Acct / Fin Dir
ECM/HSP - Reb and ARRA	MHS	-	DUE BY THE 15TH	-	-	FINAL DUE: 2/28	HS Grant Acct / Fin Dir
ACCURAL OF JANUARY EXPENSES	MHS	-	-	-	-	* DUE: 2/28	HS Grant Acct / Fin Dir
	CSBG REG & ARRA	-	DUE BY THE 10TH WORKING DAY	-	-	-	HS Grant Acct
269	RSVP	-	-	-	-	-	Elderly Serv Grant Acct / Fin Dir
272	RSVP	-	-	* DUE: 1/10, 4/10, 7/10 & 10/10	DUE: 1/31 & 7/31	-	Elderly Serv Grant Acct / Fin Dir
DRAWDOWN	RSVP	-	USUALLY BY 10TH OF THE MONTH	-	-	-	Elderly Serv Grant Acct
COG REIMBURSEMENTS	RSVP, SENIOR CENTERS	-	DUE BY THE 6TH	-	-	-	Elderly Serv Grant Acct
NWPAAD	OMA, SENIOR CENTERS	-	-	-	-	DUE: 3/1	Elderly Serv Grant Acct
CTP ADMIN REIMBURSEMENT	CTP	-	DUE BY END OF MONTH	-	-	-	WAP/DV/CTP Grant Acct
CTP CAPITAL ADVANCEMENT & ARRA	CTP	-	DUE BY END OF MONTH	-	-	-	WAP/DV/CTP Grant Acct
	WAP / HARRP REG & ARRA	-	DUE BY END OF MONTH	-	-	-	WAP/DV/CTP Grant Acct
	DV (EACH COUNTY SEP)	-	DUE BY THE 10TH WORKING DAY	-	-	-	WAP/DV/CTP Grant Acct
	MLT (EACH COUNTY SEP)	-	DUE BY THE 15TH	-	-	-	WAP/DV/CTP Grant Acct
	SA (EACH COUNTY SEP)	-	DUE BY THE 15TH	-	-	-	WAP/DV/CTP Grant Acct
	DFF (EACH COUNTY SEP)	-	DUE BY THE 15TH	-	-	-	WAP/DV/CTP Grant Acct
	GCC	-	DUE BY THE 15TH	-	-	-	WAP/DV/CTP Grant Acct
OFSTATE Report		-	-	-	-	DUE: Sep	WAP/DV/CTP Grant Acct

BUDGETING

The financial budget is a management tool to maximize the resources of a grant, fund, or program. It is the means of establishing predetermined objectives and provides bases for measuring performance against these objectives. If variations between performance and objectives arise, management alters the situation by either correcting the weakness in performance or modifying the budget in accordance with more accurate predictions of costs.

Each program and grant award has its own financial budget. The budget preparation process is very intricate and involves many aspects. Those involved may include the individual components of a program, the Program Director, Program or Policy Council, Fiscal Officer, Grant Accountant, Executive Director, and the funding sources. Budget preparation involves much consideration, computation, and forecasting.

The goals and objectives of a program are determined by the purpose of the grant. The means of achieving those objectives vary in complexity and flexibility. A review of past years performance can be useful in assessing a program.

Steps in Preparing a Financial Budget:

1. Review previous and current year's goals. Were the objectives met? Were they met in the most efficient manner? What goals do we want to achieve this year? What is it going to take to achieve those goals? What changes do we want to make in the way we operate the program?
2. Determine current goals
3. Compare the previous year's budget against actual expenditures
4. Compare the current year-to-date budget against actual expenditures
5. Using a copy of the current budget standing, a worksheet, and any other available tools to prepare a budget necessary to achieve the goals of the program. Each aspect of a

program's cost should be addressed. Individual cost elements such as salaries, supplies; maintenance, etc. should be identified as separate line items.

6. Submit to the president for approval
7. In some cases a committee or council may need to approve also, such as the Policy Council for Head Start
8. After all revisions are made, the budget, along with the grant application package is submitted to the funding source with a copy to the accounting office. All budgets and budget revisions must be signed by Executive Director before being submitted to the accounting office.
9. Monthly budget standing reports will be available to the program administrators. The administrators should note any abnormalities and bring them to the attention of the Fiscal Officer or Grant Accountant.
10. Periodic reviews of the budget will determine if adjustments are necessary. The amended budget will be prepared in a like manner and if necessary submitted to the funding source for approval. Final amendments should be made prior to or in the first part of the final quarter of the program year.

Each program administrator is responsible to maintain updated notebooks containing YVEDDI policies, procedures, forms, and applicable funding source regulations, OMB or state financial regulations including OMB A-110, A-122, and A-133 Uniform Grant Guidance, and any other special grant contract conditions to ensure that any budgeted funds, requisition for procurement, and invoices for payment follows allow ability, allocability, and reasonableness guidelines.

It is the responsibility of all Program Directors to insure all current budgets and budget revisions are submitted to the accounting office and of the Finance Director, and Grant Accountants to insure the budgets and budget revisions are keyed into current budget standings.

HEAD START PLANNING PROCESS

Month	Activity	Person Responsible
October/November	Selection of persons to serve on OSPRI/Planning Committees including parents and staff for each component	Component Coordinators, Head Start Director, and Policy Council
November	Notification to committee members with background information	Head Start Director and Component Coordinators
December	Provide training on OSPRI, Budgets, budget standings, and MBO to Policy Council	Head Start Director and Fiscal Officer
December-February	Complete OSPRI, MBO, and update procedures by February 28	OSPRI Committees/Component Coordinators Fiscal Officer Head Start Grant Accountant
December	Approval of COLA/salary increases for all staff, issue planning guidance letter receipt and review of funding	President Personnel Committee Board of Directors
December/January	Guidance Letter with Policy Council and all applicable staff, noting changes from current year, increase in funds, etc.	
January	Approval of COLA/salary increase, review of planning guidance letter/ comments/approval	Policy Council
	A-95 Clearinghouse Forms and begin budget development	Head Start Director Fiscal Officer/Grant Accountant
	Review six months budget standing /recommendations for current and next year changes	Head Start Director Component Coordinators Fiscal Officer/Grant Accountant
December/January/February	Start review process with Policy Council of MBO, OSPRI, and Procedures	Head Start Director Component Coordinators Committees
	Policy Council, recommendation/ comments/approval	PC Chairperson
December/January/February	Review process of budget development Head Start Director changes to compare to budget standings Fiscal Officer	
February	Information report to: Planning and Evaluation and Finance Committees	Head Start Director Fiscal Officer President
	Review and complete necessary grant forms, obtain signatures, as needed	Head Start Director President
February/March	Final review/approval of budget and	Head Start Director

	grant package	
	Secure copies of Policy Council Minutes for inclusion in Grant package	Head Start Director
	Review grant package/budget with President, Fiscal Officer, Grant Accountant, Board Chairperson and Policy Council Chairperson obtain necessary signatures	Head Start Director
March	Mail grant package, properly tabbed and labeled	Head Start Director Administrative Assistant

BUDGET INFORMATION -- Non-Construction Programs

SECTION A -- BUDGET SUMMARY						
Grant Program Function or Activity (a)	Catego of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget		
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	Total (g)
1		\$				\$
2						
3						
4.						
5. Totals		\$	\$			\$

SECTION B -- BUDGET CATEGORIES				
6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY			Total (5)
	(1)	(2)	(3)	
a. Personnel	\$	\$	\$	\$
b. Fringe Benefits				
c. Travel (child/staff)				
d. Equipment				
e. Supplies				
f. Contractual				
g. Construction				
h. Other				
i. Total Dir. Charges (sum of 6a-6h)				
j. Indirect Charges				
k. TOTALS (sum of 6i and 6j)	\$	\$	\$	\$
7. Program Income	\$	\$	\$	\$

BUDGET PREPARATION CHECKLIST

Overall

- Do the Budget and 424A totals equal the amount authorized in the funding package received?

- Does the budget relate to the contracted number of children? Is the # of children by age included on top of each center budget?

- Does the budget relate to the contracted dates of operation? Are the dates of operation marked at the top of each center budget?

- Does the budget relate to the contracted hours of operation? Are the hours marked at the top of each center budget?

- Is an analysis of administrative cost included? Is the overall percentage equal to or less than the negotiated approved rate assigned?

- Have funding increases (i.e. COLA or Program Quality increases) been incorporated as proposed?
- Does the budget add properly to its total?

- Is a cover letter included that explains changes?

- Does the line item budget (or total of line item budgets if more than one) agree to the 424? Do the categorical totals agree?

- Is the in-kind broken out on the Federal forms? Does the total in-kind equal 25% of the Federal funds?

- Is USDA funding estimated and included under "other funding sources" on the Federal Head Start Line Item Budget? (For annual proposal package only)

COMPOSITE (CORPORATE) BUDGET

I. Purpose

We must initiate a “Corporate (Composite) Budget” (and update quarterly) including all program/projects budgets. Therefore, each program director/coordinator should complete promptly and submit to the executive director the form below as EACH budget is finalized or amended.

II. Program _____ Project _____

Original _____ Amended _____

Submitted by: _____ Date _____

III. Revenues

List each source and amount of funds budgeted.

Sources	Cash	In-kind	Total
1.	\$	\$	\$
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
Total	\$	\$	\$

IV. Expenses

	Cash	In-kind	Total
A. Staff Wages			
Fringe			
Participant Wages			
Fringe			
B. Contracted (purchased services) (CPA, Attorney, Medical, Transportation, Custodial, Child Care, etc.)			
C. Travel/Per Diem/Training/ Transportation			
D. Communications (Telephone, Postage, Advertising)			
E. Consumables (Supplies/Duplication/Tools/Food/ Materials/Gasoline/Oil, etc.)			
F. Memberships/Subscriptions			
G. Insurances (General Liability, Property, Fidelity, Volunteer, Vehicle)			
H. Equipment (Vehicles, Computers, Maintenance, Repairs, etc.)			
I. Space (Rent, Utilities, Maintenance, Renovations, Repairs)			
J. Other			
Sub-Total			
K. IDC			
L. Capital (Costs excluded from IDC Base)			
Total			

TRAVEL

Travel is defined as a means of reimbursing an employee for transportation costs including meals and accommodations incurred in the fulfillment of his/her job.

There are two types of travel: Local and Out-Of-Area. Local travel is usually the reimbursement for mileage when a personal automotive is used. This is often necessary where an individual is mobile between various site locations or within the scope of their employment, makes "Home Visits". Occasionally a personal automobile may be used in running errands on employer business. This type of travel is inherent to some positions.

Out-Of-Area travel incurs being further removed from the work area and usually involves an overnight stay away. All out-of-area travel must be approved in advance. The employee or volunteer will complete the request and authorization of official travel form. The supervisor will sign the request and authorization and send to the president for approval.

If a travel advance is requested, and approved by the Executive Director, the Grant Accountant will prepare a check in advance.

The Grant Accountant will maintain a record of outstanding travel advances. After the trip, the employee will enter the appropriate information on the claim for traveling expenses and turn into the accounting office. Along with this claim for traveling expense, the employee shall return any excess advance to the Administrative Secretary. The Administrative Secretary then issues the employee an YVEDDI receipt.

The Grant Accountant shall reconcile the travel claim as quickly as possible upon the return for accuracy and completeness. Any additional reimbursement due the employee should be processed along with other payables in the next check write.

Authorized Expenses

The following expenses for attendance at meetings or other official appointments within the community may be reimbursed:

Travel: Reimbursement may be made for transportation to and from official meetings or other official appointments by the least expensive, convenient means of transportation. Reimbursement may be made for travel costs for meetings within the community, which are held at a substantial distance from the individual's home. Such payments shall be in accord with the employer's regulation.

Per Diem: A per diem (daily) allowance may be paid when attendance at a meeting requires overnight lodging. The per diem amount for Board members shall be in keeping with that of employees. Meals may be reimbursed when the time of an official meeting or other official appointment requires the attendance during a meal hour and when the meal is not otherwise provided. Meals are reimbursed to the per diem rate set by the employer. Employees are not allowed to use Per Diem funds to purchase grocery items. Per Diem funds must be used in eating establishments unless prior approval in writing is given by the Executive Director

Other Expenses: Unless prior authorized calls made on home telephones will not be recognized as a reimbursable expense. The management may make available to board members the use of telephones at its offices.

In regard to meetings outside the community, the eligibility for reimbursement of expenses incurred in attendance at meetings held within the area served. Any board member may be reimbursed for travel and per diem expenses for attendance at a meeting outside the community served.

Board members and program or policy council members requesting reimbursement should complete the appropriate expense form and submit for approval. Payment will be processed along with other payables in the next available check write.

YADKIN VALLEY ECONOMIC DEVELOPMENT DISTRICT, INC.
P. O. BOX 309, BOONVILLE, NC 27011

INSTRUCTION: #ED 0 (4), CH. 5
DATE: FEBRUARY 2009

OUT OF AREA SUBSISTENCE (PER DIEM)

PROGRAM	ATTACH:
PROJECT	FUNDING SOURCE APPROVAL
PURPOSE	NOTICE/COSTS IDENTIFIED
LOCATION	AGENDA
SPONSOR	MAIL DIRECTLY TO SPONSOR GIVEN ON ATTACHMENT
REGISTRATION FEE	\$
MEALS PROVIDED	NUMBER OF QUARTER DAYS:
OTHER NOTES	DATES:
ADVANCE	A.M./P.M.
RECONCILIATION OF ADVANCED FUNDS	A.M./P.M.
ACTUAL (ATTACH RECEIPTS FOR REIMBURSEMENT)	

DATE	TRAVEL (SHOW EACH CITY VISITED)		TRANSPORTATION		PER DIEM SUBSISTENCE		OTHER EXPENSES	
	FROM	TO	(1) MODE	DAILY PRIVATE CAR MILEAGE	AMOUNT	(2) TYPE	AMOUNT	EXPLANATION
						(3) DAILY TOTALS		AMOUNT
			P		\$	\$		\$
			A		\$	\$		\$
			O		\$	\$		\$
			R		\$	\$		\$
			P		\$	\$		\$
			A		\$	\$		\$
			O		\$	\$		\$
			R		\$	\$		\$
			P		\$	\$		\$
			A		\$	\$		\$
			O		\$	\$		\$
			R		\$	\$		\$
			P		\$	\$		\$
			A		\$	\$		\$
			O		\$	\$		\$
			R		\$	\$		\$

INTEREST EARNED

The Yadkin Valley Economic Development District, Inc. has one bank account in which all monies are held. Every month, bank reconciliation is performed to compare cash in the bank to cash accounts for each program. Within each program different projects have their own revenue accounts. Once the program cash accounts are verified the interest is calculated for those projects applicable.

The interest earned is journaled into an interest account for the program or tabulated and kept on an interest spreadsheet. Programs concerning federal funds are required to report this interest to the funding source. Usually YVEDDI is allowed to keep the first \$500.00 in interest, the rest is to be paid back to the funding source or deducted from the reimbursements.

"Net" Interest

Determine "Net" Interest by deducting bank charges from interest paid.

Accounts with Loans

Program bank accounts having In-House loans (from Transportation MMF or sometimes local effort) are to pay monthly the loaning account any Net interest earned.

Federal Funds

Head Start, RSVP, or other program accounts that earn Interest from Federal funds are to be paid quarterly to the funding agency.

Remember that months these program accounts have In-house loans; no interest is earned on Federal Funds.

Recording Revenues

All interest is to be recorded as Revenue EACH MONTH with a debit for any bank charges and a debit for any payments to loaning account or assigned account.

Certificates of Deposits Interest Earnings are to be recorded when notice received and/or Bank Confirmation on fiscal year (June 30) earnings.

Assignment of Earned Net Interest

CSBG - By regulation/law, net interest earned on advanced funds is local and is to be paid monthly to local effort.

OAA - Net earned interest on advanced funds is to be assigned as program income to the project needing funds as designated by the Executive Director during the program year or close out audit adjusting entries.

Transportation - Net earnings after close out audit will be assigned and paid to capital outlay reserve account.

PROPERTY MANAGEMENT INCLUDING INVENTORY

Materials purchased must be adequately managed. All durable items (those having a useful life of more than one year) are to be tagged with a Yadkin Valley Economic Development District, Inc. number/sticker. The property officer is responsible to issue the numbers. The program administrators are responsible to fill out property record cards and submit to the property officer. The following sequence of activities takes place in the recording of property.

1. Upon completion of a purchase order containing a durable item, the property officer will issue an YVEDDI number tag for the item, this number along with other information is entered on the property number log.
2. The property officer attaches the issued number tag to a blank record card and returns with the pink copy of the purchase order to the program administrator.
3. The program administrator retains the record card and number tag until receipt of item at which time the item is tagged and the item information is recorded on the property record card.
4. The record card is then submitted to the property office. Upon receipt the property officer reviews the card for correctness and adds the item to the appropriate property list and files the record card for future reference.
5. The item is then imputed into the asset tracking software. The following information is to be imputed:
 - a. A description of the equipment
 - b. Manufacturer's serial number, model number, federal stock number, national stock number, or other identification number
 - c. Source of the equipment, including award number
 - d. Whether title vests in the recipient or the federal government

- e. Acquisition date (or date received, if the equipment was furnished by the federal government) and cost.
- f. Information from which one can calculate the percentage of federal participation in the cost of the equipment (not applicable to equipment furnished by the federal government)
- g. Location, condition of the equipment and the date the information was requested
- h. Unit acquisition cost
- i. Ultimate disposition date, including date of disposal and sales price or the method used to determine current fair market value, where a recipient compensates the federal-awarding agency for its share.

When property is transferred from one site to another site a transfer form is to be completed by the appropriate program administrators. Likewise, when property is to be disposed the property disposal record must be completed by the program administrator and approved by the executive director and submitted to the property officer, which will make the necessary adjustments on the property lists.

Property records and inventories are divided into four categories:

- a. Fixed Assets – Items valuing \$5,000 or more, any vehicles, or any real estate.
- b. Durable Property – Items valuing less than \$5,000 but more than \$500 with a useful life of more than one year.
- c. Non-Durable Property – Items valuing less than \$500 but having a useful life of more than one year.
- d. Leased Property – Real estate, facilities, and equipment that is leased

At least every two years the property officer will make on-site inventories to verify existence, condition, and location of each property item.

Yadkin Valley Economic Development
District, Incorporated
P O Box 309
Boonville, NC 27011

Copy: Property
Accounting
CPA Auditor

Instruction: #1 - Party 2 (2)
Date: JANUARY 2007
RE: Property Label Number Log

Checked By _____ Date _____ 20

YVEDDI Label #	Former #	Item/Description	Program Ownership	P.O. #	Date	Costs	By Staff	Date

PROPERTY RECORDS AND REPORTS

Property Regulations

U. S. OMB regulations set forth general standards on what is durable equipment (currently \$500 cost per item with life expectancy of one or more years)

Each program also has requirements which may vary from OMB regulations

Depreciation

U. S. Accounting Standards were revised several years ago to require that durable equipment be set up on a depreciation schedule for annual reporting.

Usually five (5) years is our standard for most items – but schedules issued by Federal or State regulation may apply.

Per Item Cost Determination

Any shipping, handling, and installation charges (and non-refundable taxes) must be added to determine final cost per item.

For multi-items procurement under a single purchase order and invoice, these charges must be spread across all items based on each item percentage of total cost.

Any “Improvement(s)” costs made for each item, item system, site, or facility must be added to the current depreciated value of the affected item/system/site/facility and the depreciation schedule revised accordingly

Annual Inventory Report

Each program must have by August 1 following our fiscal year ending (FYE) date of June 30 on inventory listing that reports the following as taken from property record card/file for that item:

1. Item
2. YVEDDI Identification Number
3. Make
4. Model
5. Serial Number
6. Description (size, color, etc.)
7. Purchase Order Number and Date
8. Exact Location (related clearly any disposal action by date, type, receiver)

A copy of each program inventory report is provided by the property officer to the CPA Auditor, Accounting, and Program Director by August 1 of each year following FYE date.

Annual Facility and Site Record Report

A facility and site record file must be maintained for each facility and site the YVEDDI occupies.

The record file shall contain:

- Facility and Site record reports
- Occupancy Agreements/Letters
- Leasehold Improvement Reports

A copy of the most recent facility and site record report, occupancy agreement, and improvement report for each facility and site is to be submitted by the property officer to the CPA Auditor and Accounting each August 1 following the FYE date.

Staff Assignments

All applicable program staff must cooperate with and assist the property officer to complete, maintain, and update required property records and reports

PROPERTY RECORD CARD

Item		Make/Brand	
Model		Serial Number	
YVEDDI #		Lock/Key #	
Color		Size W x D x H	
Construction Material			
Unit Cost		Purchase Order #	
Vendor		Date	
Grant/Contract #		Program	
Location	Date	Center	Received By
Location	Date	Center	Received By

PROPERTY RECORD CARD

Item		Make/Brand	
Model		Serial Number	
YVEDDI #		Lock/Key #	
Color		Size W x D x H	
Construction Material			
Unit Cost		Purchase Order #	
Vendor		Date	
Grant/Contract #		Program	
Location	Date	Center	Received By
Location	Date	Center	Received By

Yadkin Valley Economic Development
 District, Incorporated
 P O Box 309
 Boonville, NC 27011

Instruction: #Property 7 (1)
 Date: JANUARY 2007

PROPERTY DISPOSAL RECORD

I. Request

Item	Make	Model	Serial #	YVEDDI #	Cost

Location	Why No Loger Needed	Executive Director Approval

Submitted By: _____ Approved By: _____
 Center/Office Supervisor _____ Program Manager _____
 _____ Date _____
 _____ Property Officer _____
 Date _____ Date _____

II. Storage Location _____
 Date Moved _____

III. Funding Agency _____
 Prior Approval Needed? _____
 Citation Source _____

If required, attach copy of request and original response.
 (OVER)

V. Disposal Action (Attach Documentation)

_____ Funding Agency Sale or Transfer

_____ Formal Bid Sale

_____ Informal Bid Sale

_____ Fair Value Sale

_____ Donation

_____ Scrap

Account where any sale monies were assigned/deposited

_____ Program _____ Receipt # _____

_____ Program _____ Receipt # _____

Noted on Program Inventory? _____ Date _____

Noted on Property Record Card? _____ Date _____

Reported to Finance Committee? _____ Date _____

Reported to CPA Auditor? _____ Date _____

Complete Disposal file folder
set up? _____ Date _____

Verified By _____ Date _____

Program Manager _____ Date _____

Property Officer _____ Date _____

PROPERTY TRANSFER

I. Procedures

- a. When a Durable or Consumable Property Item is not longer needed, the responsible center/office supervisor will complete the report below and submit to the applicable program manager/director for follow up actions
- b. The Item is not to be relocated from the assigned location until authorized by the program manager/director and the property officer.
- c. The "new" approved location will be noted on this form, the property record card, and the applicable program inventory.

II. Transfer

Item	Make	Model	Serial #	YVEDDI #

Current Assigned Site

_____ Office/Center
 _____ Staff Person
 _____ Location

Proposed New Site

_____ Office/Center
 _____ Staff Person
 _____ Location

Submitted by: _____ Supervisor

_____ Date

-OVER-

Review Action: Approved: _____ Not Approved: _____

Program Manager/Director: _____

Date: _____

Approved: _____ Not Approved: _____

Property Officer: _____

Date: _____

If Approved, Date Transferred: _____

Property Record Card Noted: _____

Program Inventory Noted: _____

RESPONSIBILITY AND LIABILITY FOR AGENCY PROPERTY

References

- CSA Instruction #7001-ola and 6801-1
- Instruction #B9, Ch. 1
- Present instruction #Property 2 to become part of Transportation Directions

Background

When this agency began operations, the amount of property was very limited and regulations unsure and/or not enforced. With the expansion of services, property has increased and efforts have been made to better monitor utilization care, etc. However, efforts are not adequate to insure that proper use, custody, and maintenance is provided by the staff and others responsible for the property.

All are reminded that property is the same as cash money and property controls must be followed and enforced.

Procedures and responsibilities

Each employee shall be responsible for the agency property placed in his/her custody and control

Agency Property (whether consumable or non-consumable), SHALL be checked out to the custody and control of a certain individual that is authorized to assume the responsibility to insure proper utilization, care, and control.

Checking out and responsibility for care, utilization, and control

- The person signing for the items picked up and the supervisor of the agency center/site requesting and receiving the items shall be responsible per the requisition form in force.
- Non-Consumables – The person signing the equipment check out cards shall be responsible. The person must be the agency site/center supervisor
- Consumable Equipment – The person receiving these items for their direct use will be responsible

- Site/Center – Means county office, program center, district program office, and any other approved location.
- Property on loan to agency – (Typewriters, furniture, etc.) is the responsibility of the person receiving it and shall be checked out.
- Current List of Assigned Property – The Property Officer will maintain a current list of all non-consumable and consumable equipment assigned to each individual (see form I #P 2(1))
- Relieving Responsibility – The person responsible may be relieved of these responsibilities only by a current list of assigned property form that transfers the responsibilities to another person or to the property officer and is signed by the property officer or his/her designee.

Enforcement

All Agency supervisors shall enforce this directive.

Misuse, Abuse, and Damage of Property – Abuse of agency property shall call for adverse action against the person assigned the property. The adverse action shall be according to the degree, frequency, etc., of abuse, going from reprimand, probation, removal of property, and dismissal. The assigned person or (s) responsible may be required, if negligence is evident to pay for damages or repair incurred (to be decided by the Executive Director)

Lost Property – Following the procedures given in CSA Instruction 7001-ola. The appropriate supervisor and property officer shall investigate the disappearance to determine exact details.

If negligence is evident, the Executive Director may require the assigned person or persons responsible to replace the property or pay the fair value of the property. Other adverse action may be taken against the persons responsible – from reprimand to dismissal.

The Executive Director, guided by fairness and the Finance Committee, may take responsible person into the courts for misuse, abuse, damage, and loss of property.

PROPERTY RECORDS AND REPORTS

Property Regulations

Depreciation

U. S. Accounting Standards were revised several years ago to require that durable equipment be set up on a depreciation schedule for annual reporting.

Usually five (5) years is our standard for most items – but schedules issued by Federal or State regulation may apply.

Per Item Cost Determination

Any shipping, handling, and installation charges (and non-refundable taxes) must be added to determine final cost per item.

For multi-items procurement under a single purchase order and invoice, these charges must be spread across all items based on each item percentage of total cost.

Any “Improvement(s)” cost made for each item, item system, site, or facility must be added to the current

U.S OMB regulations set forth general standards on what is durable equipment (currently \$500 cost per item with life expectancy of one or more years)

Each program also has requirements which may vary from OMB regulations depreciated value of the affected item/system/site/facility and the depreciation schedule revised accordingly.

Annual Inventory Report

Each program must have by August 1 following our fiscal year ending (FYE) date of June 30 on inventory listing that reports the following as taken from property record card/file for that item:

- Item
- YVEDDI Identification Number
- Make
- Model
- Serial Number
- Description (size, color, etc.)
- Purchase Order Number and Date
- Exact location (related clearly and disposal action by date, type, receiver)

▪ **STOLEN/LOST PROPERTY**

Purpose

Federal and State Laws and Regulations require that grantees/contractures have adequate property management which closely monitors, promptly reports and acts to recover lost materials secured with grant/contract funds

Procedures

Prevention

The chief staff person at any YVEDDI Site/Center or other site with assigned YVEDDI property shall review daily our property to insure its presence.

No property is to be loaned/checked out unless recorded and known to the chief staff person of the site/center.

Loss/Discovery Confirmed

When property is thought to be stolen or lost, the chief staff person of the site/center shall make sure it has not been borrowed; check all possible sites it could be misplaced; and make inquiries with all staff and others about its possible location or disappearance.

Assistance

If needed, the Program Director and/or Property Officer will assist to try to locate the item(s) and investigate the loss.

Conditions Determined and Report Filed

As soon as disappearance is confirmed and the item(s) cannot be located, the chief staff person of the site/center shall gather information regarding the lost item(s) and complete the Instruction #Property 2a (1) form. A copy of the form is then submitted to the local Law Enforcement Agency, original to the property officer, copy to the program manager/director, and a copy to the accounting department (fixed assets).

Investigation by Administration

If determined to be needed, the property officer and/or other staff may be assigned to investigate the loss and make recommendations to prevent further losses and/or other remedial action.

Law Enforcement Agency Investigation Report and Other Follow-Up Reports

The reports are to be promptly forwarded to the property officer, program manager, and accounting.

Possible Liability for Responsible Staff Person

As related in Federal, State Laws and regulations, board policies, and property instructions, the responsible staff person of the site/center shall take all reasonable action to prevent loss of property.

If the disappearance of property was not reasonably prevented and willful negligence is determined, the responsible staff person of the site/center property may be requested to replace the property and be liable for adverse personnel action.

CLASSIFICATIONS OF PROPERTY

Pursuant to U.S. OMB Uniform Grant Guidance, our property records and inventories are to be classified and divided into the following categories effective immediately:

Reportable Fixed Assets

- Cost of Value of \$5,000 or more per item
- Any Real Estate (land) or Facilities owned
- Any automobile vehicle that is owned

Durable Property

Any item costing or having value of less than \$5,000 but \$500 or more per item and has life use of more than one year.

Non-Durable Property

Any item costing or having value of less than \$300 per item and has life use of more than one year

Leased Property

Real Estate (land), facilities, and equipment that the YVEDDI leases (or rents) from other owners – including “in-kind” contributed property

Agreement or Letter governing affected property must be on file.

Program Inventories

Some programs may have a different cost scale than the above categories for reporting purposes, which each applicable program manager/director/coordinator and the property officer must comply with.

Accountability

All of the above categories of property – whether purchased, leased, rented, or donated – must be accounted for by responsible program staff and the property officer through compliance with up-to-date property records, biennial on-site inventory checks, property maintenance, safeguarding, transfer, and disposal

The reportable fixed assets listing maintained by our accounting office will be modified to reflect this policy

Senior staff are reminded that costs for “Improvements” made must be reported to the property officer and accounting IMMEDIATELY (within 10 days after completion)

“Improvements” include repairs and renovations to facilities or equipment – whether owned or leased

DOCUMENT RETENTION POLICY

The corporate records of Yadkin Valley Economic Development District Incorporated are important assets. Corporate records include all records you produce as an employee, whether paper or electronic. A record may be as obvious as a memorandum, an email, a contract or something not as obvious, such as a computerized desk calendar, an appointment book, or an expense record.

The law requires Yadkin Valley Economic Development District Incorporated to maintain certain types of corporate records, usually for a specific period of time. Failure to retain those records for those minimum periods could subject you and the Company to penalties, fines, cause the loss of rights, obstruct justice, spoil potential evidence in a lawsuit, place Yadkin Valley Economic Development District Incorporated in contempt of court or seriously disadvantage, Yadkin Valley Economic Development District Incorporated in litigation.

Yadkin Valley Economic Development District Incorporated expect all employees to fully comply with this published Document Retention Policy, provided that all employees should note the following general exception to any stated destruction schedule: If you believe, or Yadkin Valley Economic Development District Incorporated informs you, that Company records are relevant to litigation, or potential litigation (i.e., a dispute that could result in litigation), then you must preserve those records until the Board of Y.V.E.D.D.I. determines the records are no longer needed. That exception supersedes any previously or subsequently established destruction schedule for those records.

7 YEARS

(ACCOUNTING RECORDS)

AP
AR
BUDGETS
CONTRACTS – SALES & PURCHASE **
FINANCIAL STATEMENTS (TEMPORARY)
FIXED ASSETS PURCHASES (INCLUDES INVOICE, COPY OF CHECK) **
DEPRECIATION SCHEDULES **
INVENTORY RECORDS
INSURANCE CLAIMS (AFTER SETTLEMENT)
INSURANCE POLICIES (EXPIRED)
MORTGAGES/LEASES AND AGREEMENTS **
SCRAP AND SALVAGE RECORDS
LOAN PAYMENT SCHEDULES
PAYROLL JOURNAL
PAYROLL RECORDS – EMPLOYEE **
PAYROLL TAXES *
PETTY CASH VOUCHERS
PURCHASE ORDERS
SALES RECORDS
SUBSIDIARY LEDGERS

(BANK RECORDS)

BANK STATEMENTS
BANK RECONCILIATIONS

BANK DEPOSIT SLIPS
CANCELLED CHECKS
ELECTRONIC PAYMENT RECORDS

(EMPLOYEE RECORDS)

EMPLOYMENT TAXES (PAYROLL TAXES)
MEDICAL FILES **
PAYROLL RECORDS AND SUMMARIES
PERSONNEL FILES **
TIME SHEETS

8 YEARS

BID FOLDERS

PERMANENT

(ACCOUNTING RECORDS)

AUDIT REPORTS
CASH RECEIPTS JOURNAL
CHART OF ACCOUNTS
CORPORATE TAX RETURNS
DEPRECIATION SCHEDULES
FINANCIAL STATEMENTS (ANNUAL)
FIXED ASSETS PURCHASES (INCLUDES INVOICE, COPY OF CHECK)
GENERAL LEDGER (END OF YEAR TRIAL BALANCE)
INSURANCE POLICIES
PURCHASE JOURNALS
SALES AND USE TAX RETURNS

(BANK RECORDS)

CANCELLED CHECKS FOR REAL ESTATE PURCHASES

(CORPORATE RECORDS)

ARTICLES OF INCORPORATION
BOARD MINUTES
BYLAWS
BUSINESS LICENSES
CONTRACTS (STILL IN EFFECT)
LEASES/MORTGAGES
TAX AND LEGAL CORRESPONDANCE

(EMPLOYEE RECORDS)

BENEFIT PLANS
PENSION/PROFIT SHARING PLANS

(REAL PROPERTY RECORDS)

CONSTRUCTION RECORDS
APPRAISALS
LEASEHOLD IMPROVEMENTS
REAL ESTATE PURCHASES

* RETENTION PERIODS START WHEN THE RETURN WAS FILED. RETENTION PERIODS ARE EXTENDED IF THE STATUTE OF LIMITATION TO A TAX YEAR IS EXTENDED.

** RETENTION PERIODS START AFTER EXPERIATION, TERMINATION, DISPOSAL OF ARTICLE

Failure to comply with this Document Retention Policy may result in punitive action against the employee, including suspension or termination. Questions about this policy should be referred to Y.V.E.D.I.'s Executive Director, (336-367-7251), who is in charge of administering, enforcing and updating this policy.

Other Related YVEDDI forms

GRANT/CONTRACT NOTEBOOK ORGANIZATION

Purpose

Two Grant/Contract Notebooks for each Program (or Project if applicable) are to be set up by the applicable Program Director/Coordinator for each program year.

The “File Copy” of all documents relating to each Grant/Contract will be maintained in the Accounting Office and the “Operating Copy” maintained by the Program Director/Coordinator.

Once a Proposal is submitted, the File Copy of the Grant/Contract Notebook will be labeled clearly:

- Program/Project(s)
- Fiscal/Program Year

and then sent to our accounting office.

Contents (Organized from back to front)

Request for Proposal – including letters, regulations, forms, State Plan, etc.

- Any changes received later to be added

Proposal as submitted

- Any changes to be added

Grant/Contract received

- Any changes to be added

Budget(s)

- Any changes to be added

Budget(s) Standing (Kept in a separate notebook by programs)

Financial Reports

Operational Reports

Monitoring Reports

General Communications

Operational Agreements/Contracts

Audit and Close-Out Communications

- If “Projects” of the program are contracted separately – each Project to be organized separately in the Program Notebook.

Additions

Additions (with holes punched) to the Contract Notebook are to be clearly identified by Program/Fiscal Year and Program/Project so Accounting can easily ascertain what the documents apply to.

Budget(s) changes are to be clearly noted in “RED” so Grant Accountant can easily identify and know how to process.

Storage

After the Program/Project Audit is fully completed and accepted by the funding source, the Contract Notebook is stored as a permanent document

Examples – Programs/Projects Notebooks

<u>IDC</u>	<u>Local Effort</u> General LE YCCP - Projects
<u>CSBG</u> CSBG	<u>LE-FRC</u> FRC Adm. FRC Senior Center FRC Op
<u>DVP</u> StDVP StDVP-MLF YDVP YDVP-MLF SUDVP SUDEP-MLF	<u>LE-MELP</u> <u>WAP</u> WAP T & TA HAARP
<u>H & CCBGP</u> Davie Tsp. Med & Gen. Surry Tsp./C-I/C-II Yadkin Tsp./C-I/C -II Legal Family Caregiver Program	<u>RSVP</u> H & CCBGP Fund
<u>OAA/STATE/LOCAL</u> <u>ELDERLY</u> YCSC-Op (HPDP) EBSC-Op YCSC-Op	<u>Regular Head Start</u> <u>Migrant Head Start</u> <u>Head Start Child and Adult Care Food Program</u> <u>State Head Start Funds</u> Smart Start More At Four

Document Outlining Policy on Intermingling of Program Funds

Yadkin Valley Economic Development District, Inc. does not allow the intermingling of funds from one program to another. Methods used to insure the intermingling of funds from one program to another does not happen are as follows:

- All revenues/expenditures are recorded in YVEDDI's Accounting system by program numbers.
- Each program is assigned a designated Grant Accountant who is responsible for monitoring the revenues/expenditures of that program.
- All expenditures allocated to a specific program are processed by the assigned Grant Accountants after it has been authorized separately for the specific program by management and program personnel. Expenditures for each program must be approved by the Program Director or Executive Director, and the Finance Director before given to the assigned Grant Accountant for processing.
- Program reporting and reimbursement requests are made based on the records that are maintained for the separate programs. The YVEDDI prepared reports used for these requests are the program's budget standings. (The companies' budget standing reports is a year to date income and expense statement that is generated for a specific program for a specific programs period.)
- All program revenue/expenditure records are filed by program and program period.

PER DIEM/SUBSISTENCE RATES

I. Meals

	In-State	Out-of-State	
Breakfast	\$10.00	\$10.00	Departure before 6:00 a.m.
Lunch	\$10.00	\$12.00	Departure before 10:00 a.m. Return after 2:00 p.m.
Dinner	\$16.00	\$20.00	Departure before 4:00 p.m. Return after 8:00 p.m.
Total	\$36.00	\$42.00	

II. Lodging

- Most economical, with double occupancy, were possible.

III. Documentation

- Must have the **original dated** receipts to support each expense.
- No more than 15% tip allowed for meals if not reflected on the receipt.
- Lodging may vary according to U.S. OMB Allowance for geographic areas or negotiated rates for sponsored conferences.
- Meals provided as part of Registration Fee must be reflected on the Per Diem Form and is not to be listed as paid.
- Inside YVEDDI area meals paid only if part of the Registration Fee for Conference/Workshop.
- All excess funds to be returned with receipts.

IV. Travel

Air

- Must be non-first class and most economical rate. Original receipt or itinerary required to support cost.

Land

- .50¢ per vehicle mile for personal vehicle
- Commuter vehicle – usual rate supported by original receipt
- Parking – prior approval and original receipt required

Payment Management Systems (PMS) DRAWDOWN PROCEDURES

At the end of a pay week (or at least once a month), YVEDDI uses the PMS Drawdown system to request reimbursement for Head Start and Retired Senior Volunteer Program Federal expenditures.

The Grant Accountant, at the request of the Finance Director prints off a budget standing. The Grant Accountant takes this budget standing and calculates the amount of federal expenses (less program income) since last drawdown. To verify this amount, the Grant Accountant takes the Year-to-Date expenditures, less the Year-to-Date program income to calculate total federal expenditures. From this amount, the Grant Accountant takes our prior drawdowns for the period. This amount should equal the Grant Accountants first drawdown calculation. If not, the Grant Accountant researches to find error.

The program Grant Accountant then completes an YVEDDI generated cover sheet to give to Finance Director for review and submission. The cover sheet contains that day's date, the day the drawdown will post to YVEDDI's bank account (will be the next business day), amount requested and a section for the Grant Accountant to record the AccountMate receipt information after being keyed into YVEDDI Accounting system.

Finance Director then verifies information being submitted is correct, signs the cover sheet, and then submits the drawdown request via PMS online. The Finance Director then writes in the submission time and changes to the deposit date (if necessary).

The YVEDDI cover letter with the entire backup is given back to the Grant Accountant for posting into the Accounts Receivable system at month end.

After being keyed, all the information is stored in the Program notebook in the Grant Accountant's office.

PMS DRAWDOWN SUBMISSION INSTRUCTIONS (HS & RSVP)

- Log on to Division of Payment Management (www.dpm.psc.gov/)
- Payment Management System
Link will be at top, right hand corner of screen
- Enter User Name & Password. Click OK
This information is located in the Drawdown folder, located in the Finance Directors desk drawer. Will be separate sheets of paper behind a copy of this sheet.
- Select Account #
HS ARRA funds will be the same as User Name, except remove the "G" and replace with a "P"

To Submit Drawdown

- Take completed Drawdown paperwork from Grant Accountant
- Check behind Grant Accountant to make sure amount requested is correct. If so, sign bottom of page.
- On PMS online,
 - Payment
 - Request for Payment
 - Make sure contact info is correct. If not, correct it. If correct, click box.
 - Due Date – will be the next business day, which is the next day the bank is open
 - Amount – enter \$\$\$ from Grant Accountants cover sheet
 - 0.00 – no cash on hand cause we are on reimbursement basis
 - Amount – enter \$\$\$ from Grant Accountants cover sheet
 - Continue
 - Request Payment
- Print completed Transaction Information and attach to Grant Accountants backup

- Write transaction number on cover sheet and correct drawdown deposit date if necessary
- Give all documents back to Grant Accountant for him/her to key into the AR module and file in current year notebook.

YADKIN VALLEY ECONOMIC DEVELOPMENT
DISTRICT INCORPORATED

FY 2010

Program Name
HEAD START DRAWDOWN

DISBURSEMENTS FOR PERIOD ENDING 11/30/2009 **Payperiod date (or last day of month if drawdown by month)**

DATE: 11/1/2009 **Date Drawdown was processed**

TIME: _____ **Completed by FD once submitted to PMS:**

Drawdown to be Deposited: 11/2/2009 **Will be next business day**

PROGRAM 22
LINE ITEMS:

50000 THRU 59999

WITH THE EXCEPTION OF LINE ITEMS:

51810 - 51850

Cust# _____
Inv# _____
Rec# _____
CRJ# _____

GRAND TOTAL \$161,694.73 **Amount of Drawdown Request**

Transaction # _____ **Completed by FD once submitted to PMS**

PMS Username
8D83G

PMS 272 PROCEDURES

PMS emails Finance Director to inform them 272 are available for processing. Finance Director Logs on to online PMS system and prints off 272 draft and gives to Grant Accountant to complete.

Grant Accountant then prints the most recent budget standing report to cover the period stated for the PSC 272 (ex. If period is for July-September, print September's budget standing).

Add together the totals for each component; subtract any monies received (revenues). The total goes on the PSC 272A in column E. Put the amount that was previously in column E in column D. Bring the totals down. Where it's stated Net Disbursements take the amount in column E and subtract column D. That amount will be the New Disbursements.

On the PSC 272 on line 4 enter the amount from the Net Disbursements on the PSC 272A there (crossing out the amount currently there). Subtract line 3 from line 4 and enter the total on line 5. If line 4 is larger than the amount in line 3 the total in line 5 is negative.

Once you have completed this put all paperwork together and give to the Finance Director. The Finance Director then reviews the information, approves it and then submits the 272 online. Once submitted, the Finance Director prints the actual 272 report and signs the cover sheet. All the information goes back to the program Grant Accountant.

When returned, the Grant Accountant is to fax the front sheet to:

HS contact

Fax to Katia Proctor 301-443-9199

RSVP contact

Fax to Tadios Asgodom 301-443-9229

(This information is also located on the bottom of the 272)

A copy is made of the 272 and all supporting backup. This copy is forwarded to the Program

Director. The originals are put in the appropriate notebook in the Grant Accountant's office.

Report is due quarterly.

PMS 272 SUBMISSION INSTRUCTIONS (HS & RSVP)

- Log on to Division of Payment Management (www.dpm.psc.gov/)
- Electronic 272, Electronic 272 Reporting
Link will be at top, right hand corner of screen
- Enter User Name & Password. Click OK
This information is located in the Drawdown folder, located in the Finance Directors desk drawer. Will be separate sheets of paper behind a copy of this sheet.
- Select Account #
HS ARRA funds will be the same as User Name, except remove the "G" and replace with a "P"

For Grant Accountants to prepare the form:

Once you receive an email from PMS Representative stating the 272 form is ready for submission

- Go into each form (272, 272-A, 272-B...) and print reports
- Give to Grant Accountants to prepare according to their Policies and Procedures

To Submit 272

- Take completed paperwork from Grant Accountant
- Check behind Grant Accountant to make sure it is correct. If so, proceed with submission. If not, hand back to Grant Accountant to correct.
- On PMS online,
 - Under "Cum-Cumm Per" on the 272-A (right side of screen), fill in block with amount of YTD Cumm Total.
 - Click on refresh/update screen.
This will adjust net disbursements and move amount to 272 report.
 - Return to 272 form
 - Key in line # 5 (*will be line 3 less line 4*)
 - Click to Certify this report
 - If no error report, fill in certified by and prepared by information. Make sure you fill in email address because this is how they

communicate with us as when forms are available and due.

- Upload this 272

- Print completed 272 and all other 272 forms.
- Sign 272 and give all information to Grant Accountant.
- Grant Accountant then faxes the signed 272 sheet and faxes in to PMS representative listed on 272.
- Grant Accountant then makes a copy of all documentation and sends to Program Director
- Information is then filed in Grant Accountants current notebook

HEAD START SF 269 PROCEDURES

Print a copy of the budget standing for the report period (ex. Report covering July-September, print September Budget Standing).

If first report of the Fiscal Year, previously reported (column I.) will be zero. If not the first report of the Fiscal Year, move the cumulative amount in column III on previous report to previously reported column I.

Directions for 269 Report (including Column II, this period information):

- #1 - does not change. Region IV DHHS-ACF
- #2 - grant award number
- #3 - does not change - Yadkin Valley Economic Development District Inc. P O Box 308, Boonville, NC 27011
- #4 - does not change ** - ***1147
- #5 - blank
- #6 - final report, check Yes. If not final, check No
- #7 - basis for report-cash
- #8 - Grant period-Fiscal Year
- #9 - period of report
- #10
 - a. Total expenditures made by program
 - b. Refunds, rebates, over match
 - c. Program income
 - d. Form auto calculates
 - e. Third party (in-kind) contributions-not cash match
 - f. Other Federal awards
 - g. Program income with matching/cost sharing alternative
 - h. All other recipient outlays-cash match
 - i. Form auto calculates
 - j. Form auto calculates
 - k. Total unobligated obligations
 - l. Recipients share of unliquidated obligations
 - m. Federal share of unliquidated obligations
 - n. Form auto calculates
 - o. Federal Grant award amount
 - p. Unobligated balance of Federal funds
 - q. Form auto files this cell
- #11 - IDC info-completed with current IDC agreement
- #12 - Admin-total admin amounts, from budget standing
- PA20 - total T&TA amount from budget standing
- USDA - total USDA amount from budget standing

Unobligated PA22-total PA22 Federal funds less PA22 total expenditures
Unobligated PA20-total T&TA Federal funds less T&TA total
#13 - certification of Executive Director

YVEDDI also has a template set up in Excel to assist Grant Accountant in completing 269. (Attached is an example of this template and 269).

When report is completed by Grant Accountant and Finance Director has verified the report, send to Executive Director for review and signature. Make copy of it and mail original to:

Lori Heath, Financial Operations Specialist
Department of Health & Human Services
Administration for Children and Families
Region IV
61 Forsyth Street SW
Suite 4M60
Atlanta, GA 30303

Also email a copy to lori.heath@acf.hhs.gov

File your copy with all back-up in the appropriate notebook. Previous reports can be found in the Head Start notebooks behind the Financial Reports tab.

A copy of the report with all supporting documentation is to go to Head Start Program Director.

This is completed on a semi-annual basis. Due dates are as follows:

1st Report-(covers July-December) due January 30th
2nd Report-(covers January-June) due July 30th
Final Report-(covers entire FY) due Sept. 30th

There is also a notebook in the Head Start Grant Accountant's Office with information on the SF 269 report received at the Fiscal Management Conference in 2006.

Example - YVEDDI Excel Template for SF269

Prepared with Budget Standalone printed 09/30/09

Form 269

Line 10			
a.	Total outlays	3,233,337	Expenses over Fed + Non-Fed (this cell will not normally have anything in it until 2nd Qtr)
b.	Refunds rebates etc.	345,117	
c.	Program income	19,963	
d.	Net outlays	2,868,258	

Recipient's share of net outlays		
e.	Third party (in kind) contributions	0
f.	Other federal awards	0
g.	Program income with matching/cost sharing alternative	0
h.	All other recipient outlays	573,652
i.	Total recipient share of outlays "NFS"	573,652
j.	Federal share of net outlays	2,294,606
k.	Total unliquidated obligations	
l.	Recipient's share of unliquidated obligations	
m.	Federal share of unliquidated obligations	0
n.	Total federal share	2,294,606
o.	Total Federal funds authorized this period	2,294,606
p.	Unobligated balance of Federal funds	(0)

Grant Award Amount

Program income consisting of		
q.	Disbursed program income shown on line c and/or g above	19,963
r.	Disbursed program income using the additional alternative	
s.	Undisbursed program income	
t.	Total program income realized	19,963

Total Cash expenses per WTB 22 HS IDC @ 6.4% 2,294,036

Total Cash expenses per WTB 16 M@F IDC @ 6.4% 939,301

Total cash expenses 3,233,337

Less income

MHS \$.30 mileage reimburse	7,652
Other reimburse	11,271
10% federal share of TEACH	1,040
NC HeadStart Assoc	0
	19,963

PA22 Budget: Head Start Lease Fees (under local revenue)

PA22: Reimbursements (under local revenue)

PA22: NCHSA Reimbursements (under other local revenue)

3,213,375

Federal share	2,294,606
90% state share of TEACH	9,360
Paid by M@F	939,301
Additional M@F	(29,893)
	3,213,375

PA22: TEACH Reimbursements (under other local revenue)

0

PA 22 M@F

Other Revenue:	
TEACH Reimbursements	10,400

Other Expenses:		Other Expenses:	
Admin Expenses	321,512	Personnel	661,808
T&TAO	32,697	More At Four Startup	466
Educ	11,489,903	Current Obligations	24,000
SO,SE	402,301	IDC	53,026
Health	73,650		
Fac	204,202		

Admin Non Fed (Inkind)	0
Admin Non Fed (Inkind)	0

Total Operating Expenses 2,283,267

IDC Cost on Inkind 10,770

Child Nutrition Program Procedures (Financial Only)

Print a copy of the Budget Standing for the report period (ex. If October just ended and you are in November, you would print a Budget Standing for the month of October).

On the Budget Standing take the Head Start Children's Food amount in the Period-to-Date Actual column and log it on a CACFP Reimbursement Claim for Child Care Centers form. You will do the same procedure for Migrant Head Start. On the form, go to number 5 where it says Application of CACFP Funds during the month. List the name of program and total children's food where it says food. Then take the HS total and MHS total (if any), add them together and put the total where it says amount. Then just bring the total down to where it says Total Funds.

Make a copy to keep in your CACFP notebook and then send the original copy to Health Supervisor in Head Start. The Health Supervisor takes this information and enters it in online with the programmatic information for the monthly report.

At a later date you will receive a Financial Report from the Health Supervisor. Attach the Financial Report to the CACFP Reimbursement Claim form to keep in the CACFP notebook.

This report is due on or before the 10th of each month.

ECMHSP Monthly Finance Report (MFR) POLICIES AND PROCEDURES

(Also includes procedures for preparing monthly budget standing and trial balance)

The Monthly Financial Report (MFR) for East Coast Migrant Head Start Program is prepared on a monthly basis and due by the 15th day of the month proceeding the reporting period. The procedures for preparing this report are as follows:

A representative from East Coast sends YVEDDI Accounting the MFR via email at the beginning of the preceding month. This report is completed in an excel spreadsheet. Our current representative that handles the MFR process is George Jaruegui, ECMHSP Budget Analyst.

The YVEDDI Head Start Grant Accountant goes into the AccountMate accounting system and prints off a budget standing for the month being reported on. He/she then takes this report and completes that Months tab on the file being sent to them from East Coast.

Any revenues received from East Coast Migrant (located under Federal Grants 42000 of the Period-to-Date Actual column of the budget standing) are to be reported under the "Actual Revenue" section of the MFR.

Any expenses posted to the Period-to-Date Actual column of the budget standing are to be reported under the "Actual Expenditures" section of the MFR.

Under the first column (PA 23), Administration expenses are to be added to the Programmatic expenses and recorded in this column by category. Example:
Personnel (Salaries & Wages), Total Fringe, Total Travel...

The other columns are computed with the same method as above.

Total Column of the MFR is automatically calculated by the Excel Spreadsheet. The YVEDDI Grant Accountant then double

checks his/her amounts by adding all expenses posed to the Period-to-Date Actual column of the budget standing together, less any non-fed also posted to the expense section. This amount should reconcile to the amount being submitted on the MFR to East Coast.

The Admin Cost section of the MFR is for East Coast Tracking purposes only and not for YVEDDI reimbursement. The Head Start Grant Accountant takes the same information already added to the Programmatic expenses for column PA23 and posts them in this column also. The "Total Expenditures" for the MFR Admin. Cost should tie back to the "Total Operating Expenses" located under the Period-to-Date Actual column of the YVEDDI budget standing.

To compare the YVEDDI Year-to-Date totals from our budget standings to the YTD Summary tab of the MFR, YVEDDI must prepare a separate excel spreadsheet to calculate this Year-to-Date budget standing. Reason being, YVEDDI Accounting software operates under one fiscal year (July 1 – June 30). The East Coast Migrant Head Start Program operates under a different fiscal year (February 1- January 31). The reports prepared by YVEDDI's AccountMate software will allow us to print documents from period February 1 – June 30, then from July 1 – January 31. YVEDDI must prepare a separate report in excel to combine the Year-to-Date amounts from these AccountMate reports to have an accurate account of the programs profit/loss for the year.

To complete this Year-to-Date budget standing report, the Head Start Grant Accountant will take the AccountMate budget standing for the prior month and use those figures located in the Year-to-Date Actual column to key into his/her excel spreadsheet. The spreadsheet is broke down by 3 columns to be maintained by the Head Start Grant Accountant. The first column is the current year budget information that was submitted by the Migrant Head Start Coordinator. (This

budget information will be keyed into our AccountMate system and also on this spreadsheet.) The next two columns will be to record the actual YTD amounts from periods February 1- June 30 and July 1 – January 31. The fourth column on the spreadsheet is a formula set up to add columns two and three together to give the actual YTD amounts. Then the last column is taking the information from column one and subtracting column four. This column is set up to allow Management to know when they have underspent or overspent in each line item.

To reconcile YVEDDI's Year-to-Date Actual amounts to the YTD Summary tab of the MFR, the YVEDDI Grant Accountant double checks his/her amounts by adding all expenses posted to the Year-to-Date Actual column of the prepared spreadsheet together, less any non-fed also posted to the expense section. This amount should reconcile to the amount being submitted on the MFR to East Coast.

Note: For the column labeled Feb. – June, the Year-to-Date Actual for the current months through June will be used until the prior year audit has been completed. Once the audit has been completed and the AJE's/RJE's have been posted by Prior Year-End Adjustment, the Head Start Grant Accountant has to print off from AccountMate a "Year-End Adjustment" budget standing and replace the YTD amounts keyed into the spreadsheet from the June budget standing. These figures in this column will remain the same throughout the rest of the ECMHSP fiscal year.

East Coast also requires YVEDDI to submit in a Trial Balance report as their backup documentation for our MFR. The process for the Trial Balance is the same as the process for the Year-to-Date budget standing. A Trial Balance is printed for each period and the accumulated amounts are figured by an excel spreadsheet.

The first and second column of the spreadsheet shows Trial Balance amounts from Feb. – June and July – Jan. Column three is set up as a formula to add columns one and two. (Each column is broke out by a section labeled "Debit" and "Credit")

To show our accrual of the current month receivable from East Coast, a line has been added to the spreadsheet so it can be added to the "Credit" column of the true YTD Trial Balance. This AR (ECMHSP) accrual not booked in system should make the "Debit" and "Credit" column balance.

Once the MFR is completed, the Head Start Grant Accountant reviews the Variance Information section (colored green) of the YTD Summary tab. If these amounts are in the negative, he/she is to get in touch with the Migrant Head Start Coordinator to let him/she know. The Coordinator is responsible for submitting budget revisions into East Coast.

Before the Grant Accountant can submit the report to East Coast, he/she must allow the Finance Director to review the information for accuracy. Once reviewed, the Finance Director is to sign and date the Grant Accountant's copy of the MFR, then give back to the Grant Accountant for submission. The Grant Accountant makes two additional copies of the MFR and backup: one for the Head Start Director and one for the Migrant Head Start Coordinator.

The MFR "Certification" sheet is then filed out by the Grant Accountant, Head Start Director and Executive Director. It is then faxed by the Grant Accountant to the ECMHSP representative. Our current representative is George Jaruegui, ECMHSP Budget Analyst and his fax number is 919-926-3408.

The Head Start Grant Accountant then submits into East Coast the MFR file and YVEDDI Trial Balance report via email. He/she also cc's the email to the Migrant Head Start Coordinator. He/she then files all documentation (MFR, Budget Standing info, Trial Balance info, Certification sheet) in the Migrant Head Start notebook.

COMMUNITY TRANSPORTATION OPSTATS PROCEDURES (FINANCIAL ONLY)

The Operating and Financial Statistics Report (OPSTATS) form and the instructions are sent to YVEDDI's Transportation Department annually. The Transportation Administrative Assistant has to submit the required information for the Fiscal Year period just ended. (Example: July 1 to June 30). The deadline for submitting the OPSTATS Report is specified on the Memorandum when it is received. This report is normally due late September following the Fiscal Year end.

Once the Transportation Director/Assistant receives the Memorandum, they begin to complete the OPSTATS Report form. At this time, they will inform the Transportation Grant Accountant that they have received the OPSTATS Report and give Accounting a copy of the report and instructions for review.

The Grant Accountant prints off a Budget Standing for the period covered by the OPSTATS Report (July 1 – June 30). The Grant Accountant also prints the June 30 Preliminary Final Subject to Audit Reimbursement Report that is submitted. The Budget Standings printed are:

- CTP - Admin, Operations, Capital Outlay Reserve (COR)
- RGP - all counties
- E & D – all counties

The Grant Accountant then takes the budgets and helps the Transportation Director/Assistant to fill out the required areas needed for the financial portion of the OPSTATS Report.

Financial Section of the Annual OPSTATS Report

- Prior year data is carried over from prior year OPSTATS Report in column 1 of the current OPSTATS Report.
- Data for current fiscal reporting period is in column 2 of the OPSTATS Report. Breakdown of information completed by Transportation Grant Accountant from appropriate Budget Standings:

Revenue – lines 77-92, 94

Expenses – lines 96-102, 104-115, 117, 119
Capital Revenues – lines 121-127
Capital Expenses – lines 129-133

Once the OPSTATS Report is completed by the Transportation Director/Assistant and the Finance portion is approved by the Finance Director, the information is submitted by the Transportation Director to:

NC Dept. of Transportation
Public Transportation Division
Attn: Faye McCullen
1550 Mail Service Center
Raleigh, NC 27699

The Transportation Director/Assistant also e-mails the completed report to:

ctptransportation@ncdot.gov

A copy is placed in the Transportation Grant notebook behind the OPSTATS Report information tab in the assigned Grant Accountant's office. The financial information that is provided will not include any entries that are to be made once the Fiscal Year audit has been completed. The OPSTATS Report that is submitted at the due date time will be the only one the Transportation Director/Assistant completes for the Fiscal Year needed.

**FINANCIAL STATUS REPORT
(Long Form)**

(Follow instructions on the back)

COPY

1. Federal Agency and Organizational Element to which Report is Submitted Region IV DHHS-ACF <i>don't change</i>		2. Federal Grant or Other Identifying Number Assigned by Federal Agency 04-CH2755/40		3. OMB Approval No. 0348-0039	4. Page of 1 of 1
3. Recipient Organization (Name and complete address, including ZIP code) Yadkin Valley Economic Development District, INC P O Box 309; Boonville, NC 27011					
4. Employer Identification Number		5. Recipient Account Number or Identifying Number		6. Final Report <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	7. Basis <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual
8. Funding/Grant Period (See instructions) From: (Month, Day, Year) 7/1/2008		To: (Month, Day, Year) 6/30/2009		9. Period Covered by this Report From: (Month, Day, Year) 12/31/2008 To: (Month, Day, Year) 6/30/2009	
10. Transactions:					
		I Previously Reported	II This Period	III Cumulative	
a. Total outlays		\$1,183,572	\$1,922,413	\$3,105,985	
b. Refunds, rebates, etc.		\$0	\$217,765	\$217,765	
c. Program income used in accordance with the deduction alternative		\$0	\$19,963	\$19,963	
d. Net outlays (Line a, less the sum of lines b and c)		\$1,183,572	\$1,684,685	\$2,868,257	
Recipient's share of net outlays, consisting of:					
e. Third party (in-kind) contributions		\$179,047	-\$179,047	\$0	
f. Other Federal awards authorized to be used to match this award		\$0	\$0	\$0	
g. Program income used in accordance with the matching or cost sharing alternative		\$0	\$0	\$0	
h. All other recipient outlays not shown on lines e, f or g		\$12,326	\$561,325	\$573,651	
i. Total recipient share of net outlays (Sum of lines e, f, g and h)		\$191,373	\$382,278	\$573,651	
j. Federal share of net outlays (line d less line i)		\$992,199	\$1,302,407	\$2,294,606	
k. Total unliquidated obligations				\$0	
l. Recipient's share of unliquidated obligations				\$0	
m. Federal share of unliquidated obligations				\$0	
n. Total Federal share (sum of lines j and m)				\$2,294,606	
o. Total Federal funds authorized for this funding period				\$2,294,606	
p. Unobligated balance of Federal funds (Line o minus line n)				\$0	
Program Income, consisting of:					
q. Disbursed program income shown on lines c and/or g above				\$19,963	
r. Disbursed program income using the addition alternative				\$0	
s. Undisbursed program income				\$0	
t. Total program income realized (Sum of lines q, r and s)				\$19,963	
11. Indirect Expense					
a. Type of Rate (Place check in appropriate box)					
<input checked="" type="checkbox"/> Provisional <input type="checkbox"/> Predetermined <input type="checkbox"/> Final <input type="checkbox"/> Fixed					
b. Rate 6.500%		c. Base \$2,713,174		d. Total Amount \$176,356	
				e. Federal Share \$141,085	
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation. Admin-\$329,789; PA20-\$31,557; USDA-\$225,819; Unobligated PA22-\$0; Unobligated PA20-\$0					
13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.					
Typed or Printed Name and Title Jo Ann Larkins Signature of Authorized Certifying Official				Telephone (Area code, number and extension) 336-367-7251 ext. 244 Date Report Submitted July 29, 2009	

YADKIN VALLEY ECONOMIC DEVELOPMENT
 PROJECT, INCORPORATED
 OFFICE BOX 309
 BOONVILLE, NC 27011
 MAKE PAYABLE TO: 1103

PROGRAM: _____
 PROJECT: _____
 PERIOD: _____
 FROM: _____
 ACCT.NUMBER: _____

INSTRUCTION: #ED-0-U
 DATE: February 2007
 RE: INVOICE FOR IDC

DATE: _____

I. PERSONNEL
 1. STAFF WAGES _____
 2. SALARY/WAGES PT _____
 3. FICA EXPENSE _____
 4. RETIREMENT CONTRIB. _____
 5. PARTICIPANT FICA _____
 6. HEALTH INSURANCE _____
 7. WORKERS COMP. INS. _____
 8. UNEMPLOYMENT INS. _____
 9. EAP _____
 10. EX. VEH. INS. _____
 11. _____
 12. _____
 13. _____
 SUBTOTAL \$ 0.00

III. TRAVEL
 1. TRAVEL/LOCAL _____
 2. TRAVEL -PARENT _____
 3. OUT-OF-AREA T PER DIEM _____
 4.VAN TRAV. _____
 SUBTOTAL \$ 0.00

VII. CONSUMABLES
 1. OFFICE SUPP& MAT. _____
 2. OTHER SUPP. _____
 3. MED./DENTAL SUPP _____
 4. EDUCATIONAL SUPP. _____
 5. DISABILITIES SUPP _____
 SUBTOTAL \$ 0.00

CONTRACTED SERVICES
 1. HOME ASSESSMENTS _____
 2. MEDICAL/DENTAL SUPP. _____
 3. DENTAL SCREEN.EXP. _____
 4. LAWN MAINT. _____
 5. VEHICLES _____
 6. ADULT/CHILD FOOD. _____
 7. CHILDREN'S FOOD _____
 8. PEST CONTROL _____
 9. OTHER CONT.SERV. _____
 10. T&TA0 TEACH.CRED. _____
 11. MEDICAL FOLLOW-UP _____
 12. COMPSUPP/SOFTWARE _____
 SUBTOTAL \$ _____

IV. OCCUPANCY
 1. OCCUPANCY/RENT _____
 2. UTILITIES _____
 3. PLAYGROUND EQUIPMENT _____
 4. DUES & SUBSCRIPTIONS _____
 5. LICENSES & INSP. _____
 6. LAWN MAINT. _____
 7. REPAIR & MAINT.(FACIL.) _____
 8. ADV.& PROMO. _____
 SUBTOTAL \$ 0.00

VIII. DUPLICATION
 1. COPIER _____
 2. MIMEOGRAPH _____
 SUBTOTAL \$ 0.00

IX. TRAINING
 1. EDUC.SUPPORT _____
 2. T.E.A.C.H. _____
 3. CONF.ATTENDANCE _____
 4. TRAINING REFRESH. _____
 5. SUPPLIES & MAT. _____
 6. SPEAKER FEES _____
 7. CDA ASSOC. _____
 SUBTOTAL \$ 0.00

V. COMMUNICATIONS
 1. TELEPHONE _____
 2. POSTAGE _____
 3. TELEPHONE/CENTERS _____
 4. _____
 SUBTOTAL \$ 0.00

X. OTHER-INKIND
 1.PARENT ACTIVITIES _____
 2. PARENT SUPP/LIT. _____
 3. LICENSES, TAGS, FEES _____
 4.FORMULA. _____
 5 CONFERENCE ATTEN _____
 6.TRAIN.REFRESH _____
 7.ADV/PROMOTIONS _____
 8. FIELD TRIPS _____
 9. DUES & SUBSCRIP. _____
 10. CHILDREN'S FOOD _____
 SUBTOTAL \$ 0.00

VI. INSURANCE
 1. ACCT FIDELITY BOND _____
 2. GEN. LIABILITY & PROP. _____
 3. VOLUNTEER INS. _____
 4. STUDENT ACCIDENT _____
 SUBTOTAL \$ 0.00

TOTAL EXPENDITURES 0.00
 X IDC RATE OF 7.1 6.4% 0.00

APPROVED BY: _____ PROGRAM DIRECTOR
 _____ DATE
 PAID BY: _____ BOOKKEEPER
 _____ DATE
 _____ CHECK#

YADKIN VALLEY ECONOMIC DEVELOPMENT DISTRICT, INC.
 P. O. BOX 309, BOONVILLE, NC 27011

INSTRUCTION: #ED-O-H, CH. 5
 DATE: FEBRUARY 2009

IN-HOUSE INVOICE

TO:	PROGRAM	PROJECT:	
FROM:	PERSON	POSITION:	DATE:

ITEM	PERIOD OF TIME	RATE	BASE	COST	REFERENCE/COMMENTS
1.				\$	
2.				\$	
3.				\$	
4.				\$	
5.				\$	
TOTAL				\$	

MAKE PAYMENT TO: _____ PROJECT _____
 (PROGRAM)

APPROVAL	
PROGRAM:	DATE:
PROJECT:	PAID: CHECK # _____ DATE: _____
LINE ITEM:	BY: (BOOKKEEPER)
BY: SIGNATURE	DATE:
POSITION:	

YADKIN VALLEY ECONOMIC
 DEVELOPMENT DISTRICT, INC.
 P. O. BOX 309, BOONVILLE, NC 27011

INSTRUCTION: #ED-O-B, CH. 4
 DATE: FEBRUARY 2009

REIMBURSEMENT REQUEST

DATE	OFFICE/CENTER
------	---------------

ITEM	COST	WHY NEEDED
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
SUB-TOTAL	\$	
SALES TAXES - COUNTY?	\$	
TOTAL	\$	

WAS PRIOR AUTHORIZATION GIVEN TO PURCHASE USING PERSONAL FUNDS?	
BY WHOM?	ATTACH INVOICES

SUBMITTED BY:	DATE:
PERSON/SIGNATURE:	
APPROVED BY:	DATE:
PROGRAM DIRECTOR	
APPROVED BY:	DATE:
EXECUTIVE DIRECTOR	
PROGRAM:	PROJECT:
BUDGET ITEM:	
PAID BY:	DATE:
PETTY CASH OFFICER	
RECEIPT #:	
BOOKKEEPER:	DATE:
CHECK #:	

YADKIN VALLEY ECONOMIC
 DEVELOPMENT DISTRICT, INC.
 P. O. BOX 309, BOONVILLE, NC 27011

INSTRUCTION: #ED-O-Z, CH. 2
 DATE: FEBRUARY 2009

CHECK REQUEST

AS DOCUMENTED BY ATTACHED INFORMATION, CHECK DISBURSEMENT REQUESTED FOR:

SUBMITTED BY - STAFF PERSON:	
DATE:	
VENDOR:	
ATTENTION:	
ADDRESS:	
TOWN/STATE/ZIP:	
TAX ID #:	
PURCHASE ORDER #: (IF APPLICABLE)	

PURPOSES/ITEMS/SERVICES	QUANTITY	COST @	TOTAL
1.		\$	\$
2.		\$	\$
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
			\$

APPROVAL	
PROGRAM	FISCAL OFFICER
PROJECT	DATE
BUDGET ITEM	CHECK #
BY	DATE
POSITION	BOOKKEEPER
DATE	DATE

YADKIN VALLEY ECONOMIC
 DEVELOPMENT DISTRICT, INC.
 P. O. BOX 309, BOONVILLE, NC 27011

INSTRUCTION: #ED 0 (1), CH. 6
 DATE: FEBRUARY 2007
 RE: **RECORD OF EMPLOYEE TIME**

NAME _____ DATES _____ TO _____
 JOB TITLE _____ JOB SITE _____

FIRST WEEK OF PAY PERIOD

DAY	DATE	OFFICE		FIELD		FIELD		LUNCH		TOTAL HOURS	EMPLOYEE INITIALS
		IN	OUT	IN	OUT	IN	OUT	OUT	IN		
SUN.											
MON.											
TUES.											
WED.											
THURS.											
FRI.											
SAT.											
TOTAL REGULAR HOURS											
OVERTIME+											
*LEAVE											
TOTAL FIRST WEEK											

SECOND WEEK OF PAY PERIOD

DAY	DATE	OFFICE		FIELD		FIELD		LUNCH		TOTAL HOURS	EMPLOYEE INITIALS
		IN	OUT	IN	OUT	IN	OUT	OUT	IN		
SUN.											
MON.											
TUES.											
WED.											
THURS.											
FRI.											
SAT.											
TOTAL REGULAR HOURS											
OVERTIME+											
*LEAVE											
TOTAL SECOND WEEK											

FLSA-OT STATUS: _____ NON-EXEMPT
 _____ EXEMPT

TOTAL REGULAR HOURS _____
 OVERTIME+ _____
 *LEAVE _____
 TOTAL SECOND WEEK _____

PROGRAMS: (1) _____ HOURS _____
 (2) _____ HOURS _____

++ EXPLAIN ON REVERSE SIDE
 THE ABOVE IS A TRUE, CORRECT, AND
 ACCURATE RECORD OF HOURS WORKED.

 DATE _____
 EMPLOYEE SIGNATURE

APPROVED: _____
 DATE _____
 SUPERVISOR/PROGRAM DIRECTOR

PAY PERIOD SUMMARY OF HOURS

REGULAR WORK _____
 SICK LEAVE _____
 ANNUAL LEAVE _____
 HOLIDAY LEAVE _____
 COMP. TIME USED _____
 OTHER _____
 SUB-TOTAL _____
 +OVERTIME/COMP. EARNED _____
 TOTAL _____

RATE	
REG.	OT

YADKIN VALLEY ECONOMIC
 DEVELOPMENT DISTRICT, INC.
 P. O. BOX 309
 BOONVILLE, NC 27011

INSTRUCTION: #ED-O-(7), CH. 5
 DATE: FEBRUARY 2009

LEAVE REQUEST/NOTICE

EMPLOYEE NAME	SIGNATURE
PROGRAM	CENTER
JOB TITLE	DATE

- Leave Request/Notice for two weeks pay period.
- Note: All assigned regular work days and hours must be accounted for as either work time or leave time.

DATE	DAY	HOURS	*TYPE	@FMLA	PURPOSE
	Monday				
	Tuesday				
	Wednesday				
	Thursday				
	Friday				
	Monday				
	Tuesday				
	Wednesday				
	Thursday				
	Friday				

*TYPE: Annual, Sick, Holiday, Compensatory, Death, Military, Birthday, Length of Service, Education, Jury, Court, Without Pay.

@FMLA: If FMLA Qualified Leave is affected, list number of hours and state FMLA Qualified Purpose and attach certification.

APPROVED BY:	
SUPERVISOR:	DATE:
PROGRAM DIRECTOR:	DATE:
PRESIDENT/ EXECUTIVE DIRECTOR:	DATE:



Time Record

Date: From: 4/27/2014
 To: 5/10/2014

Employee: Joshua Sparks
 Job Title: Finance Director
 Program: IDC
 Job Site: District

First Week of Pay Period

Non-Exempt Exempt

Day	Date	In	Lunch		Out	Regular Hrs.	Comp. Hrs.	Sick Hrs.	Vacation Hrs.	Comp. Hrs Used	Holiday Hrs.	Admin/ Other
			Out	In								
Sun.	4/27/14					0.00	0.00					
Mon.	4/28/14	8:00 AM	12:00 PM	12:30 PM	5:30 PM	9.00	0.00					
Tues.	4/29/14	8:00 AM	11:45 AM	12:45 PM	5:45 PM	8.75	0.00					
Wed.	4/30/14	8:05 AM	12:00 PM	12:30 PM	6:00 PM	9.42	0.00					
Thurs	5/1/14					0.00	0.00			4.33		
Fri.	5/2/14	8:00 AM	12:00 PM	12:30 PM	5:00 PM	8.50	0.00					
Sat.	5/3/14					0.00	0.00					
Total Hours						35.67	0.00	0.00	0.00	4.33	0.00	0.00

Total for First Week 40.00

Second Week of Pay Period

Day	Date	In	Lunch		Out	Regular Hrs.	Comp. Hrs.	Sick Hrs.	Vacation Hrs.	Comp. Hrs Used	Holiday Hrs.	Admin/ Other
			Out	In								
Sun.	5/4/14					0.00	0.00					
Mon.	5/5/14	8:00 AM	12:00 PM	12:30 PM	6:30 PM	10.00	0.00					
Tues.	5/6/14	8:00 AM	12:00 PM	12:30 PM	7:30 PM	11.00	0.00					
Wed.	5/7/14	8:00 AM	12:00 PM	12:30 PM	5:45 PM	9.25	0.00					
Thurs	5/8/14	8:05 AM	12:00 PM	12:30 PM	6:00 PM	9.42	0.00					
Fri.	5/9/14	8:00 AM	12:00 PM	12:30 PM	4:30 PM	0.33	7.67					
Sat.	5/10/14					0.00	0.00					
Total Hours						40.00	7.67	0.00	0.00	0.00	0.00	0.00

Total for Second Week 47.67

Pay Period Summary of Hours 75.67 7.67 0.00 0.00 4.33 0.00 0.00

TOTAL 87.67

The above is a true, correct, and accurate record of hours worked.

Signature _____ Date _____
 Supervisor Signature _____ Date _____

Programs: IDC _____

100% hours
 hours
 hours

Rate: REG: _____ OT: _____

dr 11/2011



Leave Request/Notice

Employee Name: Joshua Sparks Date: 2/5/15
 Job Title: Finance Director
 Program: IDC
 Job Site: District

- *Leave Request/Notice for two weeks pay period.*
- *Note: All assigned regular work days and hours must be accounted for as either work time or leave time.*

First Week of Pay Period

Day	Date	Hours	*Type	FMLA	Purpose
Monday	4/28/14				
Tuesday	4/29/14				
Wednesday	4/30/14				
Thursday	5/1/14	8.00	Compensatory		Day trip
Friday	5/2/14				

Second Week of Pay Period

Day	Date	Hours	*Type	FMLA	Purpose
Monday	5/5/14				
Tuesday	5/6/14				
Wednesday	5/7/14				
Thursday	5/8/14				
Friday	5/9/14				

*Type: If other please specify in "Purpose"

FMLA: If FMLA Qualified Leave is affected, list number of hours and state FMLA Qualified Purpose and attach certification.

Employee Signature Date

Approved By:

Supervisor Date

Program Director Date

President/Executive Director Date

dr 11/2011

YADKIN VALLEY Economic Development District, Inc.

POST OFFICE BOX 309 - 533 N. Carolina Ave. - BOONVILLE, NORTH CAROLINA 27011
TELEPHONE (336) 367-7251 - FAX (336) 367-3637

ACH Origination Agreement Schedule 4

I authorize YADKIN VALLEY ECONOMIC DEVELOPMENT DISTRICT INC. and the financial institution named below to initiate entries to my checking/savings accounts, and, if necessary, initiate adjustments for any transactions credited in error. This authority will remain in effect until I notify you in writing to cancel it in such time as to afford the financial institution a reasonable opportunity to act on it. I can stop payment of any entry by notifying financial institution 3 days before my account is charged. I can have the amount of an erroneous charge immediately credited to my account up to 15 days following issuance of my financial institution statement or 60 days after posting, whichever comes first.

Southern Community Bank and Trust
4605 Country Club Road
Winston Salem NC 27104

_____/_____/20
(Signature) (Date)

(Name-PLEASE PRINT)

(Address-PLEASE PRINT)

Name of Financial Institution _____

Financial Institution Routing Number _____

Bank Account No. _____

Bank Account Type: Checking Saving

Amount:

- Set Amount of \$ _____
 Remaining Net Wage Balance

Note: In the case of revoked authorization, all written authorizations must be revoked only by notifying the originator in writing no later than 15 days before the next transactions effective date.

Serving: DAVIE, STOKES, SURRY and YADKIN COUNTIES

YVEDDI
3800 River Rd.
Boonville, NC 27011

MEMO

To: All YVEDDI Employees
From: Jo Ann Larkins, Executive Director
Kim Wells, Finance Director
Lisa Sexton, Accounting Specialist
Re: Direct Deposit

YVEDDI is pleased to announce a new service for employees, direct deposit. At this time, we have not set an exact date as to when this service will become effective but the plan is to have this started within 4 weeks. Another memo will come to your supervisor informing every employee what date the direct deposit processing will start. Direct Deposit will be mandatory for every YVEDDI employee.

Attached is the ACH Origination Agreement for you to fill out and send back to Accounting with your next timesheet. Please be sure to fill the form out completely and legibly. This information is very important and if Accounting can not read the information listed, it will be returned to you.

Your wages can be deposited into either a checking account or a savings account. If you do not currently have either type of accounts, you need to visit a local bank and open up one of their free checking accounts. Many banks offer free checking with no minimum balance. *(Please note that your direct deposit can go to any financial institution. You do not have to have an account with Southern Community Bank.)*

Until we see how this process is going to go, we are not offering split direct deposits (example: \$50 to go to savings account, remaining net wages to go to checking), so please do not check the Set Amount box. You will only need to check the Remaining Net Wage Balance box.

For your routing number, see the explanation below:

"The routing number is used to identify which financial institution is associated with a particular account. It consists of a nine-digit number that often comes before your account number at the bottom of your checks." Example:

Joe Smith 1234
1234 Anystreet Court
Anycity, AA 12345

Pay to the order of _____ Dollars

Bank Anywhere
⑆ 123456789 ⑆ 123456789123 ⑆ 1234

Routing Number Account Number Check Number

If you need any additional assistance in completing this form, please see your supervisor or contact one of us at (336) 367-7251.

PERSONNEL ACTION RECORD

Employee Name:	Social Security #:
Program:	Project:
Contract #:	County:

Type of Action:	Effective Date:		
Employee's Present Title:	Wage Per Hour: \$	Type:	
Worker's Comp: Office Field	Level:	Grade:	Step:
Employee's New Title:	Wage Per Hour: \$	Type:	
Worker's Comp: Office Field	Level:	Grade:	Step:

Explanation: (_____ See Attached)	Split Pay:	Yes:	No:
	Contract #:	\$	
	Contract #:	\$	
	Contract #:	\$	

Attachments Check List				
A.	Application Folder	B.	Employee Selected	C. Statistics Info.
	Job Notice		Application & References	FLSA-OT Status
	Applications		Letter of Assignment & Job Description	Position Funds
	Reference Checks		I-9	Sex
	Letter of Regret		W-4	Race
			Welcome Aboard	Status (S/H)
			Career Development	Base Pay Hours
				Vac. Hours
				Sick Hours
	D. Support Letter from Supervisors/Directors for Action(s)			
	E. Termination: (Complete Reverse Side)			

<p>Types of Actions to be reported include:</p> <ul style="list-style-type: none"> ▪ New Hire ▪ Termination (Voluntary or Involuntary) ▪ Reduction in Force ▪ Reduction in Work Hours ▪ COLA Pay Increase/Schedule Classification ▪ Merit Pay Increase ▪ Outside Employment ▪ Program Transfer/Promotion ▪ Adverse (Verbal Warning, Written Warning, Final Written Warning, Suspension Subject to Termination) ▪ Commendation ▪ Leave ▪ Change in Work Hours ▪ Return to Work 	<p>Recommended by Supervisor: Signature: _____ Date: _____</p> <p>Reviewed by Equal Opportunity Officer: Signature: _____ Date: _____</p> <p>Reviewed by Council/Board Chair: Signature: _____ Date: _____</p> <p>Approved by Program Director: Signature: _____ Date: _____</p> <p>Approved by Executive Director: Signature: _____ Date: _____</p>
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YADKIN VALLEY ECONOMIC
DEVELOPMENT DISTRICT, INC.
P. O. BOX 309, BOONVILLE, NC 27011

INSTRUCTION: #ED 3F (2), CH. 4
DATE: APRIL 2006

EMPLOYEE/STAFF TERMINATION CHECKLIST

Employee:		Date:	
Type of Termination (Attach all documents)			
VOLUNTARY			
Letter of Notice from Employee		Date Received:	
Letter of Acceptance from Supervisor		Date:	
INVOLUNTARY			
Written Reasons			
Documentation on Counseling, Training, Performance Evaluations, etc.			
Written Comments from Employee			
Appeals			
Program Director	Date:	Response Attached:	
Executive Director	Date:	Response Attached:	
Policy Council	Date:	Response Attached:	
Personnel Committee	Date:	Response Attached:	
Board	Date:	Response Attached:	
PROPERTY RETURN: To be completed by Supervisor. If assigned and not returned, please note actions to be taken for recovery.			
Desk Supplies		Other	
Stapler	Desk Baskets	Office(s) Keys (Return to Exe. Dir.)	
Staple Remover	Pens/Pencils	Vehicle Credit Card #	
Tape Dispenser	Note Pads	Tools	
Scissors		CAA Policies Notebooks	
Hole Punch		Final Necessary Reports	
CLOSE OUT BY ACCOUNTING STAFF			
ESC-UI Notice Out: Date:		By:	
Cumulative Leave:	Annual Hours:	Disposition:	
Savings Bonds:	Amount Due:	Disposition:	
Accident Reports/Forms Completed:			
Insurance:	Transferred:	Discontinued:	Continued:
Final Pay: \$			Check #:
Other:			
All "Personal" Property to be removed in witness of Supervisor: Completed by: _____ (Supervisor) Date: _____			
I have left the employment of Yadkin Valley Economic Development District, Inc. (YVEDDI) as of _____ (Date). I hereby acknowledge that I have been paid all salary to which I am entitled and I have received all other benefits to which I may be entitled by reason of my employment, including satisfactory settlement of any Workers' Compensation or injury on the job.			
Signed: _____ (Employee)		Date: _____	
_____ (Witness)		Date: _____	

OPTIONAL DEDUCTIONS FOR BOARD AND STAFF

Cheer and Memorial Fund

Based on the staff who signs up via the Optional Payroll Deductions Authorization, in the month of February of each year, a deduction will be made from Staff Employee pay check for ten dollars (\$10.00) each to go into a Cheer/Memorial Fund. Unless prior notified not to deduct, a deduction will be made in the month of February from Board Travel for \$10.00 each to go into a Cheer/Memorial Fund.

This deduction is in lieu of seeking donations for each case.

The following contributions will be made by check to the affected person:

Illness (Staff Employee or Spouse - \$15.00

- Hospitalized
- Out-patient surgery as verified
- Homebound for week as verified by doctor

Death

- Staff Employee or Board Member \$50.00
- Staff Employee's or Board Member's spouse, child, or parent - \$25.00

Discretion to Executive Director to increase contribution based on longevity, etc.

Professional Dues

Based on the staff who signs up via the Optional Payroll Deduction Authorization, in the month of May, deduction will be made for personal Program Professional Association current dues:

- North Carolina Community Action Association
(Board, IDC, CSBG, FDVP, WAP, RSVP, OAA, HS, etc.)
- North Carolina Head Start Association
(Head Start and other interested employees)
- Others-as applicable

United Way

Each Board Member and Employee signs deduction(s) authorized in the fall of each year – usually in the month of September and/or October.

Notification

Staff employees are requested to notify your immediate supervisor of illness or death in your family. Board members should call the Executive Director.

OPTIONAL PAYROLL DEDUCTIONS AUTHORIZATION

I. PROCEDURES

- a. This procedure form to be included as a part of Letter of Assignment to each new hire or recall employee for review and submission back to supervisor and forward to accounting department within first week of employment.
- b. Current employees to review and submit back to accounting to reflect changes in authorizations or to initiate authorization.

II. OPTIONAL PAYROLL DEDUCTIONS AUTHORIZATION

(Refer to Instruction #B 13 as changed)

The following optional payroll deductions are authorized as given:

a. Get Well Cheer/Sympathy Memorial

\$10.00 annually during month of February of each year

_____ Yes _____ No

_____ Employee Initials

b. North Carolina Community Action Association

Current Annual Membership Fee to be deducted during month of May of each year

_____ Yes _____ No

_____ Employee Initials

c. Head Start Association

Current Annual Membership Fee for North Carolina Association to be deducted during month of October of each year

_____ Yes _____ No

_____ Employee Initials

Current Annual Membership Fee for National Association to be deducted during month of November or March of each year

_____ Yes _____ No

_____ Employee Initials

Authorized By: _____ Employee

_____ Position

_____ Date

Witnessed By: _____ Supervisor