COMMUNITY EXPANSION OF NUTRITION ASSISTANCE (CENA)

POLICIES AND PROCEDURES 2027

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WEBSITE: cena.soda-ok.org

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CENA ELIGIBILITY REQUIREMENTS

The Southern Oklahoma Development Association (SODA) is a Regional Council of Governments (COG's) comprised of local governments voluntarily joining together to work on common interests for the greater economy of each entity and the benefit of all. The membership is made up of Atoka, Bryan, Carter, Coal, Garvin, Johnston, Love, Marshall, Murray, and Pontotoc Counties.

The Community Expansion of Nutrition Assistance (CENA) Program purpose is to provide funding for general improvement of nutritional conditions at eligible senior centers that will assist with increasing meals served and expanding needed services for senior residents of Oklahoma.

Eligible CENA projects must meet the following criteria:

- Must qualify as an "Independent Senior Center" defined as Facilities that have a Board of Directors (BOD) and By-laws which provide senior adults (age 60+) with a myriad of programs and activities designed to meet their needs.
- Must qualify as an "Eligible Applicant" defined as: Independent senior center organizations that coordinate senior adult supportive services with Area Agencies on Aging (AAA).
- Must submit an online application during the designated CENA application period.

Funds from the CENA account will be spent on projects as awarded by the SODA Board of Directors based on an evaluation of the needs of the entity requesting funding. All eligible applications will be entered into the scoring formula and calculated. Formula basis includes level of funding received from ODOC during the SFY, number of eligible applications, along with the RFA score. Funding amounts are not guaranteed from year to year. The internal committee always reserves the right to adjust award amounts based on circumstances, history and special requests.

Criteria for Qualified CENA Projects

All projects will meet the approval criteria adopted by the SODA Board of Directors. In the review and consideration of the applications for financial assistance under the CENA programs, the SODA Board of Directors shall consider the following criteria for application approval:

1. Compliance with the law. The application and proposed project must be found to follow all applicable and relevant federal, state, and local laws and regulations, and the applicant must possess all necessary and incidental legal rights and privileges necessary for the project commencement and operation.
2. Eligibility. The applicant must be an eligible entity.
3. Local need, support, and priority. The project must be found to be needed in the area to be served and must be found to be sufficient, as proposed, to serve such needs. The SODA Board of Directors shall additionally consider the project's relevant benefit and priority in relation to the needs of other proposed projects and applicants. The SODA Board of Directors shall also consider the extent and degree of local support, interest, and commitment in the proposed project.
4. Availability of other assistance. The SODA Board of Directors shall consider the feasibility and availability of alternative sources of revenue which could be obtained and utilized by the applicant for project financing.
5. CENA grant amounts and availability of funds. In reviewing a CENA project application the SODA Board of Directors shall take into consideration the current and anticipated availability of CENA program funds.

6. Criteria applicability. The general criteria set forth in this section are intended to constitute and shall constitute application guidelines and standards for review and consideration by the SODA Board of Directors. In all instances, each applicant and project must be reviewed and considered on its own individual merits.

The criteria and standards set forth in this section shall follow the law and accordingly, be interpreted and applied to allow sufficient flexibility in the ultimate exercise of the SODA Board of Directors' judgment and discretion.

Decisions of funding projects and amounts are at the sole discretion of the SODA Board of Directors. The SODA Board of Directors also reserves the right to modify these policies and procedures in whole or any part to comply with federal, state, and local laws and regulations. The SODA Board of Directors also reserves the right to modify these policies to meet current and future needs of the SODA area.

Verification of eligibility of each CENA application will occur with submission of an application for funding. SODA Area Agency on Aging staff will review and verify the eligibility of each applicant and project.

Applicants unable to supply the required documents will not be considered eligible.

CENA FUNDING GUIDELINES

General Guidelines

1. With approval of funding each awardee will receive a contract to be signed and returned to SODA. An executed contract (approved and signed by all parties) constitutes a notice to proceed.
2. No expenditure will be reimbursed that is incurred prior to the beginning of the contract year of the CENA contract.
3. SODA will provide funding up to the total contract amount. Amounts spent or obligated over the contract amount will be the sole responsibility of the entity.
4. SODA Area Agency on Aging in conjunction with the SODA Accounting Department will review expenditure documents submitted for reimbursement assuring all documents are for the services provided in the project.
5. No portion of the funds may be used for any political activity or to further the election or defeat of any candidate for public office.
6. No portion of the funds may be used for lobbying activity.
7. No funds may be paid to any corporation, Limited Liability Company, partnership, proprietor, or other private entity except for services to be provided pursuant to an approved project.
8. No funds may be loaned to any corporation, limited company, partnership, proprietor, or other legal entity.
9. No funds may be used to pay any administrative expenses of the entity requesting the funds or any subcontractor, or any expenses of the contractor or subcontractor in preparation for this project.
10. No travel-related costs, including per diem, shall be paid from these funds.
11. No funds shall be used for any expense incurred either prior to or after the time specified. Funds shall not be used for any purpose other than those approved and agreed to by SODA.

12. Payment for products or services shall be made only after products have been provided or services rendered.
13. SODA management will have the authority to grant minor scope changes to funded projects without prior approval of the SODA Board of Directors.
14. No members or employees of any governing board of a CENA application may have any personal or financial interest, direct or indirect, nor shall acquire any such interest, that would conflict with the full and complete execution of CENA funds.

General Procurement Guidelines

Procurement of goods and services and the management and disposition of personal property acquired with the contract funds shall be governed by the principles of the Oklahoma Central Purchasing Act, 74 O.S. 85.1 et seq. (see CENA Fiscal Policies and Procedures section).

Property and Equipment Retention

It is the requirement of the Oklahoma Department of Commerce (ODOC) that CENA property and equipment retention requirements on purchases of $2,500 or greater, per item be placed upon entities receiving sub-grants. This will include the cost of the item – plus any installation costs, taxes, shipping, and handling. This is for the purchase of singular items not on multiple items paid for in common.

The CENA Fund has reciprocal interest in all property and/or equipment purchases for a period of seven (7) years, during which time if it is sold or salvaged, the proceeds shall be returned to the CENA Fund.

1. Entities may not sale, transfer or otherwise convey ownership of equipment or property without official approval of the SODA.
2. Disposition of Equipment: Equipment acquired with funds from ODOC contracts may be sold, traded in on replacement equipment, or salvaged only upon written approval from ODOC. Inventory records shall be maintained for two (2) years after the date of disposal or sale.
3. Other than the requirements cited herein, SODA is hereby absolved from any responsibility for said equipment or property including, but not limited to, maintenance, repair, and liability.
4. The entity awarded CENA funds to purchase property or equipment shall submit to SODA the project equipment purchase description and serial numbers of such equipment.

Property and Equipment Inventory Requirements

All CENA funded property and equipment with a usable life expectancy of more than one year shall comply with the following requirements:

1. SODA will maintain an inventory file of equipment purchased with CENA funds. The inventory file will include the description of the equipment, manufacturer's serial or other identification number, location of the item, original purchase price and statement of condition of each item.
2. A physical inventory of all equipment and non-expendable property purchases made with CENA contract funds shall be taken and the results reconciled with the equipment records every three years.
3. Equipment purchased by CENA funds must be maintained in working condition and the CENA awarded entity is responsible for any maintenance, damage, repairs, loss, or theft.
4. The CENA awarded entity shall maintain the up-to-date inventory with its contract files.
5. SODA will conduct an inventory every year of equipment over $2,500.00 (see Appendix A – Inventory Template)

Record, Reports, Documentation and Audits

1. The entity shall maintain records and accounts, including property, personnel, and financial records, that properly document and account for all project funds. Some specific types of forms may be required by SODA.
2. The entity shall furnish SODA with narrative reports and financial reports related to this contract in the forms and at such times as may be required by SODA.
3. The entity shall retain all books, documents, papers, records, and other materials involving all activities and transactions related to said contract for at least seven (7) years from the submission of the Final Expenditure Report or until all audit findings have been resolved, whichever is later, or as otherwise required by law. The entity shall, as SODA deems necessary, permit authorized representatives of SODA and representatives of the State of Oklahoma to have full access to and the right to fully examine all such material.

Project Closeout

Closeout of funded projects is not necessarily required prior to their contract expiration date to be eligible to apply for a new year's CENA funds. Application of grantees that have not completed projects in accordance with their contract expiration date will be considered but no funding on the new award funded may be expended until the old project is closed out.

Closeout Terms

1. The entity shall promptly return to SODA any funds received under said contract that are returned to the entity because of rebates, discounts, or resulting from the return of goods purchased to vendors by the entity.
2. The entity shall submit closeout documents no later than sixty (60) days after the final date of the period funded or the completion of the project, whichever is sooner.
3. When actual expenditures total less than the contract amount, the contract shall automatically be de-obligated to the actual expenditures as shown in the closeout documents and such excess funds will be returned to the SODA CENA fund.

CENA Contract Terms and Provisions

The CENA contract along with the approved application constitutes the entire agreement between SODA and the entity, that it is final and complete. No evidence of alleged prior dealings, course of dealing or performance not specifically set out herein shall be deemed in any sense relevant to supply any unexpressed term, to supplement or qualify this contract or to add any stipulation or obligation different from or inconsistent with the express provisions of said contract.

If any provision under said contract or its application to any person or circumstance is held invalid by any court of competent jurisdiction, such invalidity does not affect any other provision of said contract or its application that can be given effect without the invalid provision or application.

Interpretation and Remedies

1. In the event the parties fail to agree on changes or interpretations of the contract, the decision of SODA shall prevail.
2. In the event of any disagreement between the entity and SODA relating to the technical competence of the work and services being performed and its conformity to the requirements of the contract the decision of SODA shall prevail.

3. Neither forbearance nor payment by SODA shall be construed to constitute waiver of any remedies for any default or breach by the entity that exists or occurs later.

Termination or Suspension

1. The said contract may be terminated or suspended in whole or in part at any time by written agreement of the parties.
2. The said contract may be terminated or suspended by SODA, in whole or in part, for cause, after notice and an opportunity for the entity to present reasons why such action should not be taken. Grounds for constituting cause include but are not limited to:
   a. Entity fails to comply with provisions of said contract or with any applicable laws, regulations, guidelines, or procedures, or is unduly dilatory in executing its commitments under said contract.
   b. Purposes for the funds have not been or will not be fulfilled or would be illegal to carry out.
   c. Entity has submitted incorrect or incomplete documentation pertaining to this contract.
   d. In the event of termination or suspension, the entity shall be entitled to payment for otherwise valid and allowable obligations incurred in good faith prior to notice of such action and to reimbursement for reasonable and necessary expenses. The entity shall reduce to the minimum possible all obligations, prepaid expenses, and other costs.
   e. The entity shall not be relieved of its liability to SODA for damages sustained by SODA by virtue of any breach of said contract. SODA may withhold payments due under this said contract pending resolution of the damages.

CENA Site Monitoring Process

SODA Area Agency on Aging staff will conduct monitoring of all CENA projects (see Appendix B – CENA Monitoring Tool). CENA projects will be monitored on-site every three years.

The following items will be reviewed:

1. How are CENA funds used by the CENA project recipient?
2. Have there been any project staff changes?
3. Is all documentation being kept in place for seven years?
4. Are there any unresolved issues with the CENA grant or granting process?
5. Equipment purchased with CENA funds will be verified including item, year purchased and inventory number

CENA FISCAL POLICIES AND PROCEDURES

Financial System

SODA Area Agency on Aging ensures the financial system used to administer ODOC Contracts conforms to the following standards:

1. Accurate, current, and complete disclosure of the financial results of the ODOC programs is provided in accordance with specified state requirements.
2. Records are maintained to adequately identify the source and application of funds for each ODOC supported activity.
3. Effective control and accountability are maintained for all funds, property, and other assets.
4. Accounting records are maintained with adequate supporting documentation.
5. Internal controls are established to eliminate fraud and abuse.

SODA Area Agency on Aging may request an ODOC review of existing procedures to determine compliance with this entire requirement.

Accounting System Requirement

SODA Finance Department maintains a separate set of self-balancing accounts for each CENA contract in accordance with written procedures, which will permit SODA Finance Department to properly account for all funds in conformance with generally accepted accounting principles.

The following requirements apply:

1. Books of original entry are utilized to account for contract funds.
2. Accounting records include the invoices, statements, request for payments and general ledger.
3. Request for payments is submitted to SODA Finance Department, regardless of whether there are expenditures or not, are taken from the original books of account and are directly traceable to the general ledger expense accounts.
4. Any costs shared between programs are properly allocated. The method of allocation is a generally accepted method, reasonable and documented. An agency cost allocation plan is to be established.
5. Accounting records are posted and up to date.
6. All requests for payments are recorded in the status log regularly with the invoices, general ledger, and bank statements.
7. All general ledger entries are clearly traceable to appropriate source documentation.
8. Appropriate source documentation is defined as any approved original documents that clearly indicate costs allowable and allocable to the program. Examples of supporting documentation include requests for payments and copied invoices.
9. All paid invoices are defaced by indicating the check number, date paid and "PAID" on the invoice. The original request for payment, copied voucher and check shall be attached to the copied invoices before filing.
10. All supporting documentation is filed in an orderly manner in accordance with the SODA Finance Department written accounting procedures.
11. Accounting files include:
    a. Originals of all requests for payment claims submitted to SODA.
    b. All correspondence relating to financial management of the contract.
12. Correction fluid (whiteout, etc.) is not used to cover transpositions or other errors in the original books of account. A single line is drawn through the mistake or error and the correct figure is recorded in ink. This allows clear identification of the error. Errors found after the books are closed for any given month are corrected by general journal entry in the month the error is found. This also applies to electronic (computer software) accounting systems.
13. Bank statement reconciliations are performed monthly. The individual performing the reconciliation initials and dates it when complete.
14. Only appropriate staff have access to electronic signatures (OKGrant Management System).
15. Passwords - Phones, computers, etc. SODA Area Agency on Aging ensures only appropriate staff have access to electronic signatures.

Internal Controls

SODA Finance Department has implemented the following controls to safeguard all funds and assets of the ODOC contract (see Appendix C – Internal Controls):

1. Incoming checks are stamped "For Deposit Only" by the person opening the mail and recorded in a receipts log that identifies the check number, amount, and source of funds.
2. Reimbursement Claims/Requests for Funds are submitted only by authorized agency personnel.
3. All invoices are approved for payment by authorized officials prior to payment. The authorizing official initials the SODA Finance Department request for payment form to indicate approval.

Cash Management

SODA Finance Department has implemented the following to ensure proper cash management of state funds:

1. ODOC funds cannot be placed in petty cash funds.
2. All ODOC funds received shall be promptly deposited in the proper bank account. SODA Finance Department has designated using an Electronic Funds Transfer Authorization form, the appropriate account to be used for any program utilizing electronic transfer of funds.
3. All requests for payment invoices are verified for accuracy. The reviewer's initials and dates of the invoice.
4. All checks paid with ODOC funds are pre-numbered.
5. All checks paid with ODOC funds are filled out before they are signed.
6. Voided checks are filed with copies of checks or other accounting documentation for accountability.

Allowable/Unallowable Costs

SODA Area Agency on Aingt ensures that all costs are properly accounted for in accordance with the following definitions:

1. Operation costs include any costs directly associated with the program activity.
2. The retention period can be longer based upon the advice of legal counsel or professional accountants or auditor.

Procurement Procedures

Procurement of goods and services and the management and disposition of personal property acquired with the contract funds shall be governed by the principles of the Oklahoma Central Purchasing Act, 74 O.S. 85.1 et seq. Title 74. State Government the Central Purchasing Act 74 O.S. §85.1 et seq. includes the Online Bidding Act, 74 O.S. 85.450 et seq., Statutes Related to the State Use Committee and Other State Procurement Statutes (Includes laws through 54th Legislature, 1st Session).

The procurement process for the entity shall be written and conformed with the Oklahoma Central Purchasing Act. The procurement process shall include, at a minimum, the following standards:

1. Assurance that all procurement transactions shall be conducted in a manner to provide, to the maximum extent practicable, open, and free competition.
2. Positive efforts shall be made to utilize small, and minority owned businesses.
3. Contracts shall be made only with responsible bidders/vendors who possess the potential ability to perform successfully under the terms and conditions of the proposed procurement.

Small Purchase Procedures (for purchases less than ($25,000)

Small purchases shall be exempt from the advertised process. Contractors shall conduct purchasing procedures in a manner to provide, to the maximum extent practical, open, and free competition. Some form of cost or price analysis shall be made and documented in all procurement files. Small purchase procedures are as follows:

1. Purchases under $5,000 -Informal price comparison.

2. Purchases $5,001 - $15,000 -Three telephone bids.
3. Purchases $15,001 - $25,000 -Three or more written price quotations.

Advertised Procurement (for purchases of $25,000 or more)

Procurement records shall include bid selection or rejection and the basis for the cost or price. All documents must be retained in the contractor's files.

An advertised procurement shall follow these steps:

1. Specifications: Prior to advertisement for bids, the specifications should be completed in the form of a bid packet containing the following components:
   a. A clear, accurate description of the product or service being procured.
   b. All requirements the bidder must fulfill in order for the bid to be evaluated.
   c. Evaluation criteria used to determine the successful bidder.
2. Solicitation: A notice is to be advertised and distributed as follows:
   a. Provision of a notice to all known prospective bidders via first-class mail at least twenty (20) days prior to the scheduled bid opening; and
   b. Publication in two (2) consecutive weekly issues of a general circulation newspaper. The first publication must be at least twenty (20) days prior to the date set for opening bids.
3. Selection:
   a. All factors relevant to the procurement shall be included in the bid packet so the selection can be made from those bids that are responsive to the solicitation and awarded to the lowest responsive and responsible bidder.
   b. There must be two (2) or more responsive and responsible bids. When only one (1) responsive and responsible bid (single source) is received and all good faith efforts to solicit and maximize the number of bidders has been accomplished, documentation of all solicitation efforts must be maintained in contractor files. Contractors shall ensure that the identified market is large enough to solicit responses from enough responsible bidders to create competitive offers/prices.
   c. The procurement must lend itself to a firm, fixed-price contract so the selection can be made principally on price.
   d. Bids must be opened at a public open meeting. During the solicitation, it is advisable to note the date, time, and location of the bid opening.
   e. Once the bidder submits a price, the dollar value is not subject to any type of negotiation or change.
4. Documentation:
   a. All solicitation efforts must be documented in the recipient files and should include items such as dated newspaper clippings.
   b. Files must contain a copy of specifications and evaluation criteria, including evaluation criteria forms completed for each bid.
   c. If other than the lowest responsive bid is selected, the contractor must document reason for selection in procurement records.

Sole Source Procurement

Sole source occurs when goods, materials, or services are available from only one source. All sole source procurements of $5,000 or more must be approved in advance and in writing by SODA. The contractor shall submit a written request to utilize sole source procurement, provide a brief description of the goods or services to be procured and justification for the sole source procurement.

CENA APPLICATION AND AWARD PROCEDURES

General Award Procedures

Upon receipt of a contract from the Oklahoma Department of Commerce (ODOC), SODA Area Agency on Aging will announce the availability of funding to all eligible entities in the SODA service area.

Entities wishing to apply for CENA funding are encouraged to attend a CENA Workshop conducted by SODA Area Agency on Aging. The workshop will provide a demonstration of the online application and review the criteria for CENA grants.

After the application deadline date, a working application list and score report exports to excel from the website. The working application list is then submitted to the internal SODA committee for review. The internal committee may consist of the Executive Director, CFO, AAA Director, and AAA Staff. All ineligible applications are removed at this time and minimum meals served listing is created.

All eligible applications for entry into the scoring formula and calculated. Formula basis includes level of funding received from ODOC during the SFY, number of eligible applications, along with the RFA score. Funding amounts are not guaranteed from year to year. The internal committee always reserves the right to adjust award amounts based on circumstances, history and special requests.

The Committee will submit a list of recommended grant applications and award amounts for final approval to the SODA Board of Directors. The SODA Board of Directors may request additional information, change, or accept the Committee recommendations.

Award amounts to individual projects will vary depending on maximum grant amount, funding available, number of applications and applicant's history on utilization of funds.

Application Guidelines

1. All applications must have approval of the entity submitting the project.
2. There will be no pre-determined geographic allocation of funds. All projects will be ranked against each other on a region-wide basis. Except for the pre-established need and population criteria utilizing available data, the applications will be ranked relative to each other.
3. The cut-off date for the application cycle will be set annually by SODA to allow sufficient time for potential applicants to submit project applications.
4. No matching funds will be required. Applicants may choose to provide local project support in the form of funding, labor and /or materials to demonstrate evidence of their commitment to the project.

Submitting an Application

1. CENA applications will open each year on May 1 at 8:00 A.M and close June 30 @ 5:00 P.M.
2. Applications must be completed and accepted on the application website. Upon acceptance of the application, the applicant will sign the Signature Page and upload all required documentation.
3. The Area Agency on Aging staff check application submissions from time to time to ensure that all documentation has been received prior to the closing date.

4. After the application closing date, a working application list is generated and the AAA Director prepares a detailed list of all valid applications to submit to the Internal Committee.
5. The Internal Committee is comprised of the SODA Executive Director, the AAA Director, CFO and other AAA staff.
6. The SODA Committee presents projects to the SODA Board of Directors at a regular board meeting. The SODA Board of Directors can make any changes to the projects deemed necessary before approval for funding.

Awards

1. The CENA Coordinator submits a list of the SODA Board approved projects to the ODOC (Oklahoma Department of Commerce) website.
2. Upon approval from ODOC, SODA will send out award letters with contracts to be signed and returned to SODA. Projects not approved will receive a "Not Funded" letter.
3. When the contract is returned to SODA, reimbursement requests can be submitted.

Submitting CENA Claims

1. Entities request funds at the completion of the month they expend funds. Entities must send copies of approved purchase orders, invoices, receipts, and a completed CENA Expenditure Report for reimbursement. For a reimbursement to be processed, a completed CENA Monthly Meals and Attendance form must be on file for that month. Entities not sending in necessary or complete paperwork will not receive reimbursement.
2. Entities must provide copies of cleared checks "front and back" used for the grant or bank statements.

APPENDIX A – INVENTORY TEMPLATE

CENA Inventory List

Site Name: _____ **Date:**_____

	Purchase Date	Description of Item	Serial or Model #	Original Purchase Price	SODA Tag Number	Statement of Condition	Current Use or Disposition
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							

2025

APPENDIX B – CENA MONITORING TOOL

SODA AREA AGENCY ON AGING

CENA SITE ASSESSMENT

NAME OF CENTER: _____

SITE ADDRESS: _____

CENTER PHONE NUMBER: _____

DAYS OF OPERATION: _____

TIMES OF OPERATION: _____

SITE REPRESENTATIVE: _____

SODA-AAA REPRESENTATIVE: _____

Please check the boxes as appropriate:

_____ *Are serving days/times posted at the Site?*

_____ *Is the Site following the schedule, providing meals on days/times posted?*

_____ *Is the Site open to the 60+ public?*

_____ *Does the Site accept donations for meals?* _____ *Suggested amount posted?*

_____ *Does the Site notify the public if the Site is closed unexpectedly?*
Briefly describe how: _____

_____ *Do Site participants seem satisfied with the Site operations?*

CHECK DOCUMENTS: _____ *Monthly attendance sheets on file?*

_____ *Equipment purchased?*

_____ *Equipment tagged with CENA label. (Provided by SODA)*

_____ *Current Inventory of Equipment on file.*

DATE OF ASSESSMENT: _____

SITE REPRESENTATIVE SIGNATURE: _____

SODA-AAA REPRESENTATIVE SIGNATURE: _____

Comments:

(List activities the Senior Center has done this year; activities you do on a regular basis or scheduled activities for the future.)

APPENDIX C – INTERNAL CONTROLS

Administrative Staff - Internal Controls

Verify the following:

* The person responsible for the approval of employee time sheets is not the same person responsible for payroll processing.
* The person(s) responsible for signing checks is not also responsible for accounts payable/preparing checks or for the reconcilia
* The person responsible for accounts payable and preparing vendor payment checks should not be responsible for the approva
* The person responsible for purchasing/accounts payable is not the same person who is responsible for acknowledging receipts
* Someone other than bookkeeper should perform bank statement reconciliation on a monthly basis.

Completed by: _____

Employee Name: *Joye Angel*	*Michelle Powell*	*Christina Roan*	*Steve Mills*	*Brenda McCarty*	*SODA BOD*
Who Approves:					
Journal Entries					
Purchase Orders					
Travel Requests					
Vendor Invoices for Payments					
Employee Time Sheets					
Purchase Requisitions					
Who:					
Deposits Cash/Cash Receipts					
Signs Checks					
Opens Mail					
Reconciles Bank Statements					
Records Receipts in Book of Accounts					
Records Disbursements					
Is Responsible for Materials Inventory Is Responsible for Insurance Maintenance					
Is Responsible for Bldg./Property Issues Is Responsible for Equipment Inventory					
Is Responsible for Payroll Processing					
Is Responsible for Accounts Payable					
Who is Custodian of:					
Blank Checks					
Signature Stamps Undelivered Checks					
Inventory Records Personnel Records					
Agency Passwords					
Payroll Tax Reports					
Who Prepares:					
Accounts Payable/Vendor Pmt. Checks					
Payroll Process and Payroll Checks					
Bank Reconciliation					
Request for Funds					
Payroll Tax Reports					
Monthly Trial Balance					
Deposit Slips					
G/L Processing and Reconciliation					
Leave Records Year End Closing Entries					
Prepares Payroll Tax Records Prepares Monthyly Expenditure Reports					