

1 St. John United Church of Christ
2 520 Fairfield Ave.
3 Bellevue, KY 41073
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5 **Expense Approval and Reimbursement Procedure**

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7 Approved by Church Council - April 2009
8 Revised by Strategic Leadership Council - April 2017
9 Reviewed by Strategic Leadership Council – September 2018
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11 The purpose of this policy is to establish procedures that should be followed to ensure proper
12 handling of monies and financial transparency within the Church.
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14 **A) Expense Approval Procedure:**

- 15 1. Prior to committing to spend equal to or greater than \$600 requires pre-approval through the
16 Strategic Leadership Council (SLC). It is appropriate to submit the expense request to the
17 Treasurer and have him or her obtain approval from the SLC.
- 18 2. It is the committee head and/or submitter's obligation to ensure that there is sufficient money
19 available in the budgeted line item *prior to committing to spend any money*. If there is not
20 sufficient availability, then the submitter or committee head will obtain pre-approval from
21 the SLC.
- 22 3. Any disbursements from a specially designated fund that could temporarily cause the fund to
23 go into a negative balance will require pre-approval of SLC.
- 24 4. Items exempt from this process that should be paid upon receipt:
 - 25 - Utility bills, insurance, payroll, taxes and any similar items;
 - 26 - Contracts pre-approved by the SLC;
 - 27 - Pastor's Discretionary Assistance Fund (PDAF) (as long as it has a positive balance);
 - 28 - Emergency expense approved by the SLC;
 - 29 - Pass through offerings associated with Our Church's Wider Mission (OCWM);
 - 30 - Monthly or quarterly contribution to Southwest Ohio Northern Kentucky Association
31 (SONKA);
 - 32 - Emergency maintenance expense that must be immediately addressed to maintain
33 usability of the building or avoid additional significant expenses if not immediately
34 addressed; and
 - 35 - Unforeseen expenses that are usual and customary as part of the staff's day to day
36 operations, such as minor office supplies, mileage, etc.
- 37 5. Per Church bylaws (Article 8, line 194, page 4) the SLC has an expense approval limit of
38 \$10,000.
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40 **B) Reimbursement Procedure:**

- 41 1. When requesting reimbursement for monies spent, an Expense Request Form, with the
42 appropriate receipts, should be completed and given to the committee chair for signature
43 approval. In his/her absence the SLC president may sign. Do not put the Expense Request
44 Form in the treasurer's mailbox until it has been properly approved as this will cause delays
45 in reimbursement.
- 46 2. Reimbursements submitted to the treasurer should be signed off on by the SLC President or
47 in his/her absence the SLC President-Elect.