

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 – September 2018  
9 Reviewed by Strategic Leadership Council – May 2019  
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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  
16 the Strategic Leadership Council (SLC). It is appropriate to submit the expense request to  
17 the 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  
19 money available in the budgeted line item *prior to committing to spend any money*. If there  
20 is not sufficient availability, then the submitter or committee head will obtain pre-approval  
21 from the SLC.

22 **3.** Any disbursements from a specially designated fund that could temporarily cause the  
23 fund to go into a negative balance will require pre-approval of SLC.

24 **4.** Items exempt from steps 1 and 2 above 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) (if 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) as approved in the annual MMAP/Budget in effect;

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 less than \$600 that are usual and customary as part of the staff's day  
36 to day 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 before requiring approval by membership quorum from the Congregation.

39 **6.** Any expense incurred the last month of the budget year (i.e. June), need to be submitted  
40 for reimbursement by the 15th of the following month (i.e. July). (Technically the budget  
41 year ends June 30.) Any expense that was incurred in June but submitted for reimbursement  
42 after July 15, will be deducted from the new (appropriate) MMAP.  
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49 **B) Reimbursement Procedure:**

50 **1.** When requesting reimbursement for monies spent, an Expense Reimbursement Request  
51 Form, with the appropriate receipts attached, should be completed and given to the  
52 committee chair for signature approvals. In his/her absence the SLC President may sign. Do  
53 not put the Expense Request Form in the treasurer's mailbox until it has been properly  
54 approved as this will cause delays in reimbursement. Please expect 7-10 business days for  
55 reimbursement.

56 **2.** Reimbursement requests submitted by the treasurer should be signature-approved by the  
57 SLC President or in his/her absence the SLC President-Elect.