



MANHASSET SCHOOL COMMUNITY ASSOCIATION

REIMBURSEMENT PROCEDURES

APPROVAL REQUIREMENTS FOR ALL EXPENSES

ALL expenses without any exceptions require ALL approvals as specified in the bylaws.

Elementary and Secondary Schools – All Expenses including Executive Committee Programs

Expenses Less than or Equal to \$600

Approval by the chair, school president and finance chair before submission to the executive treasurer.

Expenses between \$600.01 and \$2,000

Approval by the chair, school president, SCA President and finance chair before submission to the executive treasurer.

Expenses more than or equal to \$2,000.01

Approval by the chair, school president and full executive board before submission to the executive treasurer. The School President should ask the executive board for approval of such expenses.

Frolic Expenses

Expenses Less than or Equal to \$600

Approval by the chair, school president and finance chair before submission to the executive treasurer.

Expenses greater than or equal to \$600.01

Approval by the chair, school president, SCA President and finance chair before submission to the executive treasurer.

Student Assistance Expenses

Student Assistance Expenses Elementary Schools

- Teacher, guidance counselor, social worker, or administrator) must fill out a Student Assistance Form that must be signed by either a Guidance Counselor or School Principal who shall determine the advisability of the request.
- If the request is for \$20 or less, the Guidance/Principal's Office may send it directly to the SCA Treasurer for payment.
- If the request is between \$20.01 and \$200 per student, the form must be given directly to the individual school President for approval before submission to the executive treasurer.
- Amounts more than \$200 must be approved by a majority vote of the Executive Board. This also applies if the request is for multiple students for the same activity, program, or event and the aggregate amount is more than \$200.



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Student Assistance Expenses Secondary School

- Teacher, guidance counselor, social worker or administrator must fill out a Student Assistance Form. The form shall be submitted to the appropriate Guidance Counselor who, in collaboration with the School Principal, will determine the advisability of the request.
- All requests must be presented to the School President for final approval. At this time, the student's guidance counselor shall be advised whether financial assistance will be provided.
- School President of the school the student attends may approve a request of \$350 or less per student.
- Amounts more than \$350 must be approved by a majority vote of the Executive Board. This also applies if the request is for multiple students for the same activity, program, or event and the aggregate amount is more than \$350.

TYPES OF EXPENSES

- **Budgeted Expenses** - Expenses that are budgeted items shall be paid following proper completion of the appropriate SCA Reimbursement Form, including all necessary signatures/electronic approvals and receipts/invoices.
- **Not Budgeted Expenses** - Expenses that are not budgeted items must be pre-approved by the appropriate SCA President prior to incurring, or committing the SCA to incur, any such expense. Once actually incurred, any such pre-approved expense shall be paid following proper completion of the SCA Check Request/Reimbursement Form
- **Student Assistance Expenses** - SCA Student Assistance is a budgeted expense. Appropriate uses of Student Assistance-allocated money include the cost of class trips and other school events, fees for exams, classroom supplies, summer activities and dances.

GENERAL LOGISTICS

Requests can be submitted EITHER manually (paper) or electronically but not a combination of the two. If you choose the paper way all documents and approvals must be attached to the paper copy that is dropped off to the finance chair.

Invoice or receipt dates CANNOT be greater than 60 days. If you have expenses that have an invoice date greater than 60 days the SCA President/s will have to opine on whether the organization can absorb the tax risk of such an event.

All expense reimbursement forms must be submitted to the Finance Chairs not to the Executive Treasurer unless previously discussed.



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The main and only point of contact for finance related queries/emails/and communications at the school level or committee level is the finance chair, unless one was not appointed, in which case the executive treasurer will step in. The executive treasurer should receive the expense reimbursements, deposits, events etc. from the School Finance Chair or the Committee Finance Chair, or through the electronic process not directly and certainly not before all reconciliations were done and approvals were gathered.

In summary the finance chair for the school or committee is your contact for any queries you might have regarding the process as it pertains to finances. They will in turn liaise with the appropriate people as needed to resolve your queries.

Only the SCA Presidents can bind the organization into a contract. Please DO NOT sign contracts on behalf of the organization.

LOGISTICS of REIMBURSEMENT REQUESTS

Paper Reimbursement Requests

- Completed Requests to be submitted to the finance chair who will go through their process of checking and reconciliation before submitting the expenses to the executive treasurer.
- Reimbursement forms will be available on the SCA website, or they can be sent to you by the finance chairs.
- Forms must be completed in their entirety (all fields completed) with invoices or receipts attached.
- All requests for email approvals MUST include a description of the purchase, the total dollar amount of the request.
- As a reminder, EVERY submission to the finance chair should be as follows:
 - SCA reimbursement form including all relevant details (i.e., tax id);
 - All receipts or invoices.
 - No Tax can be reimbursed.
 - Copy of email approval(s) or physical signature on the form
 - All printed approvals. If you are submitting a paper request this is an important step that will delay the reimbursement process if not followed.
- The volunteer shall keep a copy of all forms and receipts for his or her records before turning the originals over to the Finance Chair.

Electronic Reimbursement Requests

- Electronic reimbursement forms will be available on the SCA website, or they can be sent out by the finance chairs.
- Complete the electronic form – following the steps as outlined.
- The form will automatically get approvals from the relevant parties via email and log such approvals.
- If the expense needs Executive Board approval you will need to arrange getting approval through the school President before submitting the form. The form requires that the executive approval is attached.
- The form is designed to prevent submission unless all rules are followed.



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LOGISTICS of DEPOSITS

Regular Deposits

- Please use the Cash/Check Tally Form or an excel/google sheet report to reconcile funds received on behalf of the Manhasset SCA.
- Ensure the correct information is on the completed form for tracking purposes.
- Checks collected are to be made payable to either “MSCA” (Manhasset School Community Association) or “MSCA Ways and Means”.
- When collecting cash, **confirm the cash deposit with a dual-signature** (two people will count independently and verify total by signature) on the Cash/Check Tally Form.
- Deposits and completed Cash/Check Tally Forms should be totaled and given to the School Finance Chair AS SOON AS POSSIBLE for verification.
- The School Finance Chair will confirm the totals and make the deposit in a timely manner. It is important to confirm delivery with your School Finance Chair prior to delivering the paperwork and funds – never leave funds unattended in a mailbox, etc.

Event Deposits & Costs

- Senior Banquet
- SCA Fall Luncheon
- SCA Fair

- The Event Summary Form must be submitted for all events which generate revenue for the SCA. A copy of the event summary form can be sent to you by the finance chair.
- **Raffle costs and Raffle Revenue need to be specified exactly.** We have a reporting obligation to the NYS tax authorities.
- The Finance Chair shall provide a copy of the completed form to the Executive Treasurer with all applicable supporting documents.

LOGISTICS of ELECTRONIC PAYMENTS and ELECTRONIC ACCOUNTS

- Where possible we should ask to pay vendors electronically either through the bank or via a credit card. It is faster and safer than a mailed check payment.
- ALL Square Stores or any other payment/ticket facilitator needs to be “onboarded” through the executive treasurer. If there is a need to open a new Square account you may do so, however the executive treasurer needs to be added as a team member immediately with full access to make changes and reconcile the account.
- The organization does not support Venmo, Cash App etc. We can, however, execute Zelle payments.
- The organization has an Amazon Business Account that can be utilized as needed. The reimbursement process, however, is the same.



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ROLES AND RESPONSIBILITIES

ELEMENTARY & SECONDARY SCHOOL FINANCE CHAIRS

As specified in Section 20 of the Bylaws

- All expense reimbursement forms must be submitted to the Finance Chairs not to the Executive Treasurer unless previously discussed.
- All questions need to be funneled through the finance chair as much as possible to prevent backlog.
- Verifying all reimbursement submissions for adherence to the policies as specified in the bylaws:
 - TAX ID is included for vendors with an expense of over \$600.
 - All approvals are attached.
 - If the expense is not budgeted, was it pre-approved.
 - Executive Board Approvals are attached.
 - Contracts are attached to programs that require them (Extended Extras etc.)
 - Act as a liaison between the chairs and the various executive bodies on all finance related questions to help the volunteers while reducing any financial risk for the organization.
- Verifying and making all deposits for their school.

COMMITTEE FINANCE CHAIRS (Including Frolic and ALL Executive Committee Programs)

As specified in Section 20 of the Bylaws

- Verifying all reimbursement submissions for adherence to the policies as specified in the bylaws:
 - TAX ID is included for vendors with an expense of over \$600.
 - All approvals are attached.
 - Not budgeted expense pre-approval
 - Executive Board Approvals are attached.
 - Contracts are attached to programs that require them (Extended Extras etc.)
 - Act as a liaison between the volunteers and the various executive bodies on all finance related questions to help the volunteers while reducing any financial risk for the organization.
- Verifying and making all deposits for their committee

EXECUTIVE TREASURER

*In addition to the duties stipulated in Bylaws Article IX, Section 7, the **Executive Treasurer** shall:*

- Interface with the Independent Certified Public Accountant regarding all financial matters pertaining to the SCA, including tax returns and the annual audit.
- File gambling tax report annually
- File payroll report annually
- File taxes (IRS and NY) annually
- Sign and distribute tax-exempt forms as requested.



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- Prepare and manage all documents necessary to prepare the annual audit report.
- Facilitate and preside over the preparation of the Annual Budget; and
- Maintain all MSCA insurances and aid in the district insurance gathering.
- Reconcile all bank accounts and investment accounts at least monthly.
- Prepare monthly PnL and Balance Sheet Reports.
- Prepare ad hoc PnL, balance sheet and other reconciliation reports as needed.
- Gatekeeper for all electronic payment accounts, square accounts and aid to schools and committees for setting up Square stores.
- Oversee, together with the Audit Committee, the accounting and financial reporting processes of the SCA and the audit of all financial statements.
- Facilitate and preside over the preparation of the Annual Budget; and
- Maintain the Post Office box and the bulk mailing account.
- Distribute mail to appropriate SCA chairpeople.
- Ensure payment of all billings related to SCA domain registration, SCA website maintenance and SCA email services.
- Ensure payment of all Minuteman Press Invoices
- Ensure payment of any direct school invoices such as Adobe, Flower Shop etc.
- Ensure adherence to the Bylaws as it pertains to the Finance Process
- Transition their successor regulation governing the operations of the SCA.