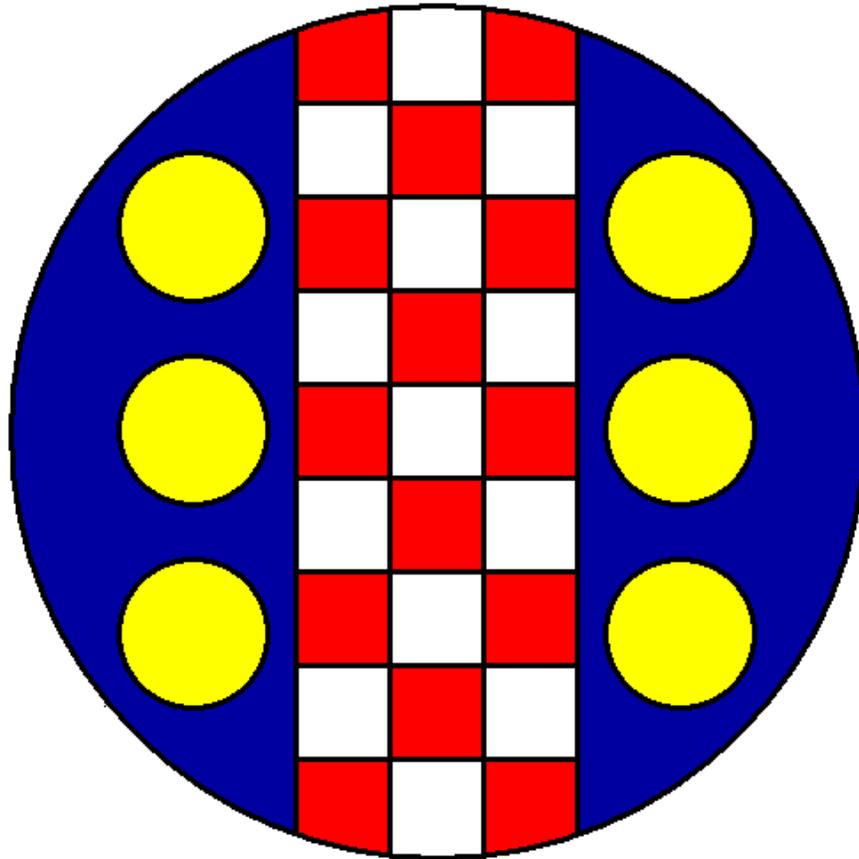


THE SOCIETY FOR
CREATIVE ANACHRONISM,
INC.



CHANCELLOR OF THE EXCHEQUER
HANDBOOK

July 2018

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INTRODUCTION

Welcome to the Society for Creative Anachronism, Inc. (SCA) and the challenging, and rewarding, world of financial responsibility and reporting. The SCA was incorporated in the United States, in the State of California as a 501(c)3 educational corporation. There are several states that are incorporated separately, but are under the SCA, Inc. umbrella. Affiliate organizations with branches exist in other parts of the world such as Australia, New Zealand, and in European countries like Finland and England. This Handbook was created to cover the financial procedures for any part of the SCA.

THE OFFICE OF THE CHANCELLOR OF THE EXCHEQUER

Holding the Office of Chancellor of the Exchequer will challenge you to use current bookkeeping methods combined with governing policies and a LIBERAL dose of common sense. Your Exchequer Superior is available to assist you with training, information or if you have questions.

The duties of the Exchequer include:

- Oversight of all assets of your Branch, which includes both monetary and non-monetary.
- SCA funds must be kept separate from any personal accounts, including the Exchequer.
- Be honest and responsible in your dealings with everyone, including members of the populace, subordinate and superior officers, and members of the modern (mundane) world.
- Keep everyone informed on the status of your Branch's assets (monetary and non-monetary)
- Prepare from the first day of the year (and the first day you enter the office) to fill out the financial reports at the end of the year.
- Be transparent
- Make sure everyone is kept informed about the status of the branch's money and equipment.
- Keep your ledgers updated and current.
- Only pay by check, and only after receipt of appropriate receipts or carefully signed paperwork. YOU are answerable for the money.
- When you have a problem, first use common sense and do not be afraid to ask for help.
- Ask for advice and take counsel so you can make informed decisions.
- Remember, expenses must be allowable, but even if allowed, they may not be desired.

- Do not be afraid to say no.
- When asked for information, be sure to do your research before providing an answer.

Additionally, as a Kingdom Exchequer, you will need to:

- Manage Branch exchequers, which will include monitoring monthly and quarterly reports, giving counsel and training and help them understand their responsibilities.
- Help Branches prepare their Financial Policies for use. They may be more restrictive than Society Financial Policy, but not less restrictive.
- File Kingdom reports monthly.
- File report and send payment to Society for NMR monthly.

The US Internal Revenue Service classifies the Society for Creative Anachronism, Inc. a 501(c)3, a non-profit education organization within the United States. To maintain this status, the IRS requires annual financial reports from 501 class corporations using IRS form 990, due May 15 of each year.

WHY IS AN EXCHEQUER NECESSARY?

It has been noted that there are some areas of the SCA where there is a difficulty finding and retaining competent exchequers. This office is not only important, it is mandatory. There can be no Branch without a warranted Exchequer, and a Branch cannot maintain its status without the required reports and budgets.

The Exchequer office is an honorable position. You are being trusted with the Branch assets, management of their financial stability and records. Being entrusted with the financial wellbeing of your Branch is a big responsibility and know that you, as the Exchequer, will be valued and respected for stepping into this position.

If a Branch does not have money, it will not thrive. Branches that don't use their money effectively stagnate. Without a responsible and honorable exchequer, the Branch's funds are subject to misuse, neglect or possible theft.

As Exchequer, you are responsible for the financial decisions of your Branch. You help create and maintain both annual budgets and event budgets. You help provide background information for solid decisions by your Financial Committee. The purpose of your Financial Committee is to share the responsibility for making decisions for your Branch assets.

Keeping your Branch out of financial misuse or errors, and following policy and procedures is also an important part of your position as Exchequer. Take the time to read all financial policies (Society, Kingdom, Branch). Review pertinent sections of Corpora and Kingdom law so you have background information. Keep these documents close as you will refer to them constantly.

Establish a strong relationship with your Exchequer Superior. If you are the Kingdom Exchequer, establish a strong relationship with all the Branch Exchequers you supervise. Good communication is one of the most important aspects of your position. Rather your communication is one on one, by phone or electronically, make sure you are clear and courteous.

As Kingdom Exchequer, prepare written guidelines for your Exchequers and help them understand their roles and duties. Spend time with training, which they can pass on to their deputies so that each generation of exchequer receives training. Hold meetings with your branch exchequers at least twice a year to discuss policies and procedures, training and information that will help make their job easier.

Reporting is the most crucial part of your office. There are templates for all the forms for required reports. You can find them on the SCA.org website, and attached to this Handbook in the forms section.

PURPOSE OF THE HANDBOOK

The methods and procedures described in this handbook are designed to comply with the rules and regulations of the organization as laid out in the Governing Documents and Society Financial Policy in as straightforward a manner as possible.

The Society has in place a Financial Policy that regulates how the money is managed by branches and other sub-Branches. Kingdoms must have additional financial policies which apply specifically in the Kingdom and its Branches. Branches can have specific policies that apply to that Branch.

SCOPE OF THE HANDBOOK

The handbook covers the procedures used by Kingdoms of the SCA to manage Kingdom-level accounts and local branches that are part of that Kingdom. This Handbook does not cover affiliate corporations, SCA, Inc. Governing Documents (Corpora, By-Laws, SCA, Inc., Corporate Policies) and Society Financial Policy. Policies in effect are published separately. They are available from the Corporate Office, or on the SCA, Inc. website. Policies and rules are frequently referenced in this Handbook, using the citations currently in effect during preparation of this Handbook.

HOW TO USE THE HANDBOOK

Use this Handbook as reference, only. There is a lot of information available. The Table of Contents will give you the general information for each chapter, and as this is being provided in Word format, you can search for a specific topic to allow ease in finding the information you are looking for. If you cannot find the information you are looking for, or if it is unclear, contact your Exchequer Superior.

CONTENTS OF THE HANDBOOK

The handbook describes the duties of the Exchequer and common procedures for performing those duties. The Exchequer need not be an accountant, but they should possess the basic skills required to balance a checkbook, some moderate Microsoft Excel experience, and ideally some managerial or supervisory experiences, especially regarding volunteers

Some places in the handbook will use terms like sufficient, approximate, etc. In these cases it would be impossible to account for every possibility or circumstances, so we won't try. Here the Exchequer is expected to use their own best judgment, although they can still contact their Exchequer Superior for guidance.

All the standardized forms used by the SCA at the time of publication are available on the SCA's website <http://www.sca.org> , attached in the Forms section of this Handbook, or by email from the Society Exchequer, exchequer@sca.org.

The Financial Report Packet forms must be used in the format presented. All forms with the SCA escutcheon on the upper left corner are Society required forms.

FORMAT CONVENTIONS

Report form names are in bold; lines on the reports are in italics.

ACKNOWLEDGEMENT

This handbook is a compendium of the work of Exchequers from across the Known World. Each section was evaluated to cover as many Kingdoms as possible.

The following people were contributors to this version of the Handbook:

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Kathy Palmer – Mistress Katherine Angelique d'Artois du Berry – Society Exchequer

DEFINED TERMS

1099 Form: A form required by the U.S. Internal Revenue Service to document earnings greater than \$600 per year for an individual. Society prepares and distributes the 1099 Forms.

501(c)(3) organization: A designation of tax-exempt educational charitable organization used by the U.S. Internal Revenue Service. Tax-exemption applies to entities that are organized and operated exclusively for religious, charitable, scientific, literary or educational purposes. Libraries, schools, and museums are all examples of 501(c)(3) organizations.

Account Register: This is the journal used to record all transactions of an account. This can be as simple as a checkbook register or a complex accounting software spreadsheet. Also referred to as check register or cash disbursement journal. For most SCA Branches, this is kept electronically on the approved SCA Leger Form.

Accumulated Depreciation: The total reduction in the cost, over time, of an item due to normal wear and tear. For SCA accounting purposes, only track depreciation on items purchased after January 1, 1996 with initial cost of at least \$500.00. Items that cost less than \$500.00 (each do not depreciate) are reported in the year in which they are purchased. Items purchased before January 1, 1996 are reported if the initial cost was at least \$100. When the total of the accumulated depreciation reaches the initial cost of the item (often termed the historical cost), the item is said to be completely depreciated. The item is reported under Purchased Equipment and Accumulated Depreciation, as long as the entity owns it. When the item is no longer possessed by the entity, it is removed from the books, and any cost left (not depreciated) is expensed under Released Equipment. See also Depreciation.

Asset: Cash, non-cash inventory of any value, equipment, and regalia valued at over \$500.00 held by the branch, even if fully depreciated. Items purchased before January 1, 1996, valued at over \$100, and that have been reported previously stay on the reports until the item leaves the possession of the SCA.

Activity Related Income: Income from medieval activities, such as events (see Event Income), heraldic submission or authorization fees, and demonstrations.

Audit: A formal accounting procedure for reviewing the records of an organization to ensure that proper bookkeeping procedures are being followed and that there is no evidence of fiscal irresponsibility. The Society uses a trimmed down version known as Review of Books. (See Book Review). The IRS also performs annual audits on SCA records.

Audit Trail: A set of documents, such as deposit slips, receipts, or bank statements, which traces the flow of cash or cash equivalent through an account or records system. It is important to keep accurate records and a good paper trail for all income and expenses. There are multiple forms that are available to assist with the process.

Bad Check: A check returned to the bank as unable to be honored. There are a variety of reasons why this would happen, such as non-sufficient funds or a closed account. Bad checks and any fees that are incurred are reported as Receivables.

Bad Debt: Money owed to the Branch for which there is little or no chance of actual collection. The financial committee will vote to determine whether or not to write off an old or uncollectable Receivable as a Bad Debt.

Bank Account: A financial arrangement between the Branch and a Financial Institution to maintain and account for funds by deposits and withdrawals. This is the location where a Branch stores its cash assets in either a checking account, savings account, CD account, or any combination.

Bank Service Charge: A monthly fee charged by the Financial Institution holding Branch's Bank Account. Fees are typically associated with low balance, excessive activity, writing or depositing bad checks, or as a way to offset administrative costs.

Branch: The geographic or institutional sub-organizations of the Society for Creative Anachronism, Inc. (Corpora, Section III). These include Kingdoms, Principalities, Provinces, Baronies, Shires, Cantons, Colleges, Strongholds and Ports.

Cash: Money held in cash funds (paper and coin), checks not yet deposited to the branch account, and cash held in Bank Accounts.

Cash Box: Cash used to make change in a cash box. It starts at X dollars, and ends at X dollars (also referred to as Change Fund or Change Account). No payments are to be made from a cash box at any time. These funds are tracked with a Cash Chain of Custody Form. See Appendix A - Form 9

Cash Earning Interest: Money held in accounts that earn interest, to include savings accounts, Certificates of Deposit (CDs), and Negotiable Order of Withdrawal (NOW) accounts.

Chancellor of the Exchequer: The financial officer of a branch, guild, or other entity. This office is required in Corpora Article III.C. Commonly shortened to Exchequer. (Also known as Reeve in some Kingdoms).

Chatelaine (also Castellan / Hospitaller / Gold Key): Officer in charge of promoting the recruitment and retention of newcomers. They are also typically the keepers of loaner garb and feast gear for use by newcomers at events.

Chronicler: The officer is in charge of collecting material, including event announcements, and preparing a regular newsletter for a Branch or Guild.

Comparative Balance Statement: A Balance Sheet which compares assets and liabilities at the beginning and end of a specified period of time (typically monthly, quarterly and annually).

Corporate Resolution: An official document that states that the corporation allows some action to be taken - like approval of opening a bank account.

Cost of Goods: The amount paid for the raw materials that went into the inventory. "Raw" in this case simply means what was purchased to make the inventory; this may be finished items such as books or pewter.

Cost of Goods Sold: The adjusted cost of goods for items sold over a period of time. Adjusted in this case means that the total cost of goods is spread over the items actually to be sold. This means that selling one item for the adjusted cost of goods during a period of time helps pay for other items that are given away or discarded.

Deduction: UNITED STATES: Charitable contributions of \$250 or more made to the SCA, Inc. must be documented by a written acknowledgement from the SCA in order to be deductible. Cancelled checks are no longer sufficient substantiation of donation. Donations made on different days aren't aggregated for purposes of applying the \$250 limit. It is the donor's responsibility to obtain this proof.

Required information on receipts include: date; recipient of donation; donor's name and address; if the donation was cash, the amount; if the donation was an item, a description (value is not required); any benefits received in return for the donation; and the name, address, and signature of the person who made out the receipt.

The donor is responsible for providing the value for any non-cash donations. We are responsible for providing the value of any benefits received in consideration for this donation. For example, if someone donates \$50 in an auction to sit at head table, the feast ticket fee (\$10) is the amount of the benefit received, so the actual contribution is \$40. Contributions of equipment valued \$5000 or more have special rules. The IRS will require an appraisal. Please consult with the Society Exchequer before accepting any donation to the SCA of amounts greater than a few hundred dollars.

Demo: (Demonstration): A display of the activities and education of the Society for the general public (and potential members). Although some branches customarily receive payment for demos, many demos are done without any kind of compensation. Demos are an important way that the SCA maintains its educational 501(c)3 status.

Depreciation: A reduction in the cost of an item, offsetting the original (or historical) cost, due to normal wear and tear. Depreciation reduces the total value of an item as an asset of the branch. Depreciation only applies to items (purchased after January 1, 1996) that are valued individually for a minimum of \$500. Items purchased before January 1, 1996 that are valued for a minimum of \$100, and have been reported previously, continue to be reported until the item leaves the possession of the SCA. Depreciation is cumulative from year to year and will eventually reduce the total cost of an item to zero. When this occurs, still report the fully depreciated asset as long as the item is owned. The item isn't necessarily broken or worn out, and may in fact have years of service left, but is now considered to be worthless as an asset. (See also Accumulated Depreciation).

Deputy: An assistant officer which can be assigned a specific duty, or can just be a general helper. Each major office must have an emergency deputy to take over, if needed.

Direct Contributions: Income raised from various sources not connected to an event, such as fund-raising, inventory sales, newsletters, or inter-branch transfers. Examples include payments for demos, heraldic submission fees, values of donations-in-kind to the branch, income from sales of equipment or equipment not listed as inventory (such as feast equipment owned by the branch), or simple donations to the branch from members.

Documentation: Receipts from transactions, such as depositing funds in a bank account or being reimbursed for expenses.

Doomsday Report: The year-end report of the financial activities of the branch, prepared on the forms supplied by the Kingdom Exchequer and returned with any other required reports or documentation.

Donation-in-kind: Donation of items such as books, costumes, etc.; valued at Fair Market Value.

Dormant Branch: A branch that has no assets and is not engaging in any activity, either due to lack of population, lack of interest or imposed sanction or suspension. During the dormancy period, all Branch assets will be held by Kingdom until either the Branch works to have dormancy removed, or until the BOD dissolves the Branch. (See Also: Suspension and Sanction)

Earl Marshal: Kingdom-level Knight's Marshal. (See Knight's Marshal)

Entities are defined to be all of these things in general. Wherever it says Entity, read whatever your designation is: branch, guild, etc.

Equipment: Assets that the branch holds, excluding regalia, costing at the time of purchase after January 1, 1996, more than \$500.00, or before January 1, 1996 more than \$100. Regalia does not depreciate, but retains the cost at which it was purchased. Equipment depreciates normally. (Items costing less than \$500.00 are expensed for the period). For example, a computer system owned by the branch is equipment, and depreciates, but a box of cassettes for dance music is expensed for the current period.

Equipment Rental and Maintenance: Rental is fees paid for the temporary use of any items used to conduct a meeting or event. Maintenance is costs of supplies to clean or fix owned or rented equipment.

Event Income: Income accumulated from either pre-payment or at Gate payments for an event, which would include the Site Fee, Feast and any other event related funds.

Event Report Form (Post-Event Report): A form used to summarize the income and expenses for an event. Most Kingdoms require that these reports be filed within 30 days after the event. (See Appendix A - Form 18)

Event Steward: Person in charge of organizing an event. Considered a deputy branch Seneschal for the planning and execution of the Event. Also known as Autocrat in some places.

Exchequer: Modern: The account in which the tax receipts and other public monies are paid. Historical: The government officer responsible for collecting revenue and making payments on behalf of the sovereign, auditing official accounts and trying legal cases relating to revenue.

In the SCA, Exchequer is the noun which refers to the financial officer. See Chancellor of the Exchequer.

Exchequer Superior: The immediate supervisor for the referenced office. Society is the Exchequer Superior for Kingdom, Kingdom is the Exchequer Superior for Sub-Branches.

Expense (noun): An expense is a cost that is part of a Branch's operating activities during a specified accounting period. Cost of an individual item which is in excess of \$500 is depreciated. Expenses can include purchase of goods, site fees, general supplies, etc.

Expense (verb): To report on the Account Register the cost of items purchased by a Branch.

Fair Market Value (FMV): The amount which an independent non-SCA third party would pay if they were going to buy the item from you. There are on-line guides to help with establishing this value.

Federal Employer Tax Identification Number: The United States Internal Revenue Service assigned number used to identify all the parts, but especially the financial holdings, of the Society for Creative Anachronism, Inc. The Tax ID for the Society is 94-1698556. All Branches within the SCA share the same Tax ID Number. (See also Tax ID)

Financial Policy: The governing financial document within the SCA created to maintain a system of financial procedures to be followed by every branch or entity maintaining Society (SCA) assets. Each Branch is required to have a financial policy. (See Chapter 3)

Financial Committee: The financial governing body of a Branch. (See Chapter 3)

Full-Status Branch: A geographic Branch recognized by the Board of Directors. They may sponsor other incipient branches.

Fund-raising: Non-medieval activity in order to generate donations. The SCA uses two categories, Internal and External. The audience defines these two kinds of Fund raising -- either members of the organization (at events), or the general public (not at events). Most of the time, fund-raising is a necessary part of any Branch, to help maintain their budget and keep their Branch solvent.

There are many guidelines regarding Fund-raising. Check the SCA.org website for continuous updated information.

Gate (Reservationist/Troll): The place where people check in for an Event. The term "Gate" can mean either the location or the individuals doing the work. The purpose of Gate is to collect the Event attendance fee (referred to as both Gate Fee or Site Fee), to obtain proofs of waivers and other forms, to maintain a registry of attendees, and to collect NMR (Non-Member Registration) fee from those who are not members of the SCA.

General Public: All individuals, who are not members of the SCA, who actively, inactively or inadvertently participate in SCA activities.

General Supplies: Items purchased for the branch that do not fall easily into other categories. (Example: first aid kits, site tokens list ropes, masking tape, cleaning supplies, toilet paper, etc.)

Guild: A group of people dedicated to the study of one or more subjects can form a Guild.

Guilds are organizations that may be recognized within a kingdom (i.e., chartered) as having permission to hold and use funds according to Society and Kingdom Financial Policy. Guilds have guild principals, which may be considered as equivalent to a branch Seneschal. Therefore, any guild that has permission to hold funds should have someone other than the guild principal appointed as its Exchequer. The Kingdom Exchequer may grant variances to this section of the policy in writing. Frequently, however, Guild funds are held by the Kingdom or a Branch in a dedicated fund for the Guild, which alleviates the need for an Exchequer.

Herald: Person in charge of all heraldic activities for a branch. A Seneschal, an Exchequer, and one of a Knight's Marshal, a Herald, or a Minister of Arts and Sciences are the minimum required officers in branches by Corpora article III.C.

Historical Cost: The initial cost of an item at the time of purchase.

Honorarium (pl. Honorariums or Honoraria): Optional fees paid for a service done for the Society. An example would be a guest speaker at a Collegium.

Household: A group of people joined by some common bond, either friendship or dedication to a common purpose. Households are not officially recognized by kingdoms, and may not hold funds in the name of the SCA.

Incipient Branch: A geographic Branch recognized by the Kingdom, but not the by the Board of Directors. Incipient branches may not open their own bank accounts. From the Exchequer Financial perspective, the difference between Full status and Incipient status is that Incipient status branches need to have a Full status branch handle all their finances for them. Any funds they claim ownership of are held and administered in trust by a sponsoring full-status Branch, and subject to that sponsoring Branch's financial policy.

Income: Assets received by the Branch, either as a transfer, donation, payment for services that the Branch renders, improvement of value of an asset, or as a result of a sale. Event income is tracked separately.

Income Statement: A recounting of all of the income and expenses of a Branch during a period of time.

Inurement (also called Personal/Private Benefit): A transaction or exchange where an individual or group of individuals obtains financial gain or discounted services through the use of funds or assets of a charitable organization, that they would not normally be entitled to and which are not offered to others. The Internal Revenue Code prohibits the use of charitable organization funds for private or personal benefit. Specific examples of inurement are not easy to define, and must be determined on a case-by-case basis. Some actual examples that were determined to be inurement are: The College of Heraldry paying for heraldic submissions for members of the Chivalry; a group paying to repair the engine of a member's truck after it failed while hauling the regalia trailer; a group paying to replace a member's printer that was sometimes used for printing SCA items; a party sponsored by an SCA group at Pennsic, and open only to the attending Crowns. Please note that these examples do not cover all situations of inurement. If you think you may have an inurement issue, please consult your Kingdom Exchequer or the Society Exchequer.

Inventory: Goods held for sale by the branch. Goods obtained with a purchase of \$250 or more (items or supplies) are called Major Inventory. Goods obtained with a purchase of less than \$250 are called Minor Inventory.

Knight's Marshal: Person in charge of all martial activities for a branch. A Seneschal, an Exchequer, and one of a Knight's Marshal, a Herald, or the Minister of Arts and Sciences are the minimum required officers to maintain Branch status. (Corpora article III.C).

Liability: Any amount that the Branch is responsible for paying, as a result of a sale, unfulfilled obligation or debt such as an unused feast ticket, or money held belonging to another branch.

MACRS (Modified Accelerated Cost Recovery System): Use for depreciating assets bought since 1987. With the MACRS method, assets are depreciated as follows: computers and their peripherals - 5 years; typewriters, copiers, and calculators - 5 years; all other furniture and equipment - 7 years. The chart can be found in Chapter 5, and on the Depreciation Detail form.

Major Inventory: Inventory which is itemized on the financial reports. Major Inventory costs more than \$250 per lot initially and is sold until gone.

Minister of Arts and Sciences: Person in charge of organizing and reporting all continuing education and research into artistic and/or scientific activities for a Branch. A Seneschal, an Exchequer, and one of a Knight's Marshal, a Herald, or Minister of Arts and Sciences are the minimum required officers in a Branch. (Corpora article III.C.)

Minor Inventory: Inventory which is not itemized on the financial reports. Minor Inventory costs less than \$250 per lot initially and is sold until gone.

Negative Report Form: The report form that applies if your Branch is new and has no assets, or if another SCA branch or non-SCA institution is holding your assets for your Branch. This also applies if your Branch is dormant.

Net Income: The total change in your branch's net worth for the period (income minus expenses). Note that net income can be and often is negative, i.e. your branch lost money during that period.

Net Worth: The total value of your branch's assets (both cash and non-cash), minus liabilities for the Net Worth.

Newsletters: Publications of any Branch, including Kingdom Newsletters, Principality Newsletters, Branch Newsletters; plus any other non-Branch publications such as Regional Newsletters or Guild Newsletters.

Non-cash Assets: Equipment and other items having an individual purchase price equal to or more than \$500.00, or inventory of any value.

Non-depreciable assets: Items purchased after January 1, 1996, worth less than \$500 each. Items purchased before January 1, 1996, and worth less than \$100 are also non-depreciable assets. See Depreciation.

Non-Member Registration: A surcharge for individuals attending a Sanctioned Event who are not members of the SCA. These are funds that collected and transferred monthly to

Occupancy: The use of rented or leased space to hold an SCA function. This includes hotel charges. The term "Site" or "Site Occupancy" is also used.

PayPal: A system used for the Pre-Payment of Event Registration, at Gate fees and other Event related activities. See Chapter 11 for additional information.

Payables: Specific items owed to others, such as unpaid refunds, or un-reimbursed receipts.

Petty Cash: Perpetual cash on hand with an undefined purpose, kept in cash (paper and coin) form for convenience. This type of fund is not allowed, as all funds should be either deposited quickly, or is dedicated for a specific purchase as a cash advance, and has to be reconciled within 60 days. A variance to maintain a cash account may only be granted by the Kingdom Exchequer who must register it with the Society Exchequer. Contact the Kingdom Exchequer for more information.

Populace: The people in your branch or guild (regardless of their membership status in the SCA) whose money is entrusted to your keeping. (Populous is a condition of being peopled. Lands may have populace, or be populous.)

Pre-Incipient Branch: (also proto-incipient) A forming branch of the Society, not yet recognized by the Kingdom or the Board of Directors. These loosely organized groups may not hold funds in the name of the SCA. Any funds they claim ownership of are held and administered in trust by a sponsoring full-status branch, and subject to that sponsoring Branch's financial policy.

Printing and Publications Expense: Expenses involved in the production of the printed materials for the Branch, including reports, announcements, recruitment posters, fliers and forms. If Newsletters are being printed, that cost is offset by recipient fees.

Prizes: Items or services donated to the winner of a competition; if the value is more than \$600 and the recipient is a US resident, the value reported to the US IRS as income.

Pursuivant: Another term for branch Herald. See Herald.

Quarterly Report: A three-month report of the financial activities of the branch, prepared on the Financial Report Packet, found at www.sca.org on the Society Exchequer's web page.

Real Estate: A form of property involving land. SCA funds may not be used to purchase real estate.

Receivables: An amount of money owed to the branch for a service rendered or goods transferred for which payment has not been received. Typical examples are advances of funds and bad checks.

Receipt: A physical verification of a transaction; used to help create an audit trail.

Reconciliation: A comparison of the bank's statement against your account register. Included are transactions too recent to have posted to the bank statement, such as un-cleared checks or deposits, as well as items that do not appear in the register, such as service fees. If the bank's account balance, adjusted by the amount of un-posted transactions, equals the balance in your account register, you are said to be in balance with the bank.

Refund: Refunds are frequently required when members cannot use the services that are pre-paid, resulting in a liability for the branch to return the pre-payment. This repayment (the refund) is a separate line entry under Adjusted Gross Event- Related Income on the Income Worksheet - Page 2.

Regalia: Assets that are used by the Royalty or Baronetcy in the performance of the office, such as crowns and coronets, banners, seals, garb, thrones, etc. Regalia does not depreciate.

Reimbursement: Repayment, upon presentation of a receipt, to a member for an allowable expenditure. Reimbursements are not to occur without the accompanying receipts and Branch approval.

Removed Assets: Regalia and equipment no longer held by the branch. Remove from the reports an item already reported as either Regalia or Purchased Equipment that the branch no longer can use. Some common reasons for this are: equipment breakage or damage, loss or theft, normal wear and tear to the point of being unusable, and sale, trade, or donation out of the branch.

Reported Inventory: Inventory with a purchase price (items or supplies) with a value of less than \$250. Inventory with purchase price under this limit is expensed under Supplies - Activity Related, and the income from sale is reported under Other Sales Income.

Reservations: A reservation is a payment sent in before an event to pre-pay for services at the event, such as site and/or feast fees.

Revenue: See Income.

Review of Books: The process used to physically examine the financial status of an SCA branch or other entity. Not as comprehensive as an accounting audit.

Royalty: The Sovereigns which would include King, Queen, Prince, Princess, Heir, or Heiress. During their reign Royalty may not hold another office in the Branch. (Corpora IV.G.8)

Society for Creative Anachronism, Inc.: A 501(c)3 educational corporation incorporated in the United States of America, in 1966 in the State of California. (and referred to as SCA). The governing documents for the SCA are Corpora, By-Laws, Society Financial Policy.

Sanctioned Event: An official SCA Event (Corpora Section II.C.).

Savings Account: Cash held in an interest-bearing account. This can be in the form of a savings account tied to Branch checking account or CDs. These are still considered Cash and Assets, but are tracked separately.

Seneschal: The legal representative of the SCA in a branch. Seneschals are also part of the Branch Financial Committee.

Signatory (also signer): A person or entity legally entitled to draw on a bank account.

Special Deputy: A deputy to either the Kingdom or Society Exchequer, which includes Kingdom Heralds and other Kingdom Level Officers who manage funds, War and other special event accounts, Kingdom Stock Clerks, Regalia, Royal Chamberlains, and any other special functions not covered by the above categories.

Sponsor: A Branch that assists an incipient branch in hosting an event. Incipient branches must have the sponsorship of a full status branch to hold events. See Chapter 8, III.B for more information.

Stale (dated) check: A check dated more than 6 months in the past. Most banks will refuse to honor a stale-dated check.

Subsidiary Branch: A branch that has its assets held for it by another SCA branch.

Suspension: The inability to hold SCA-sanctioned events, meetings, or practices of any kind. Kingdom Seneschal handles suspension, typically for non-reporting. (See Dormancy)

Transaction: An exchange, usually a transfer of money between a bank and the account holder. All transactions between the Exchequer and the bank should be recorded immediately in the account register.

Treasurer: Financial officer. See Chancellor of the Exchequer.

Troll: Sometimes known as Troll Booth. See Gate.

Warrant: A document that grants official status to perform duties of the office; signed by the Kingdom Exchequer and the Crown.

Year-end Report: See Domesday Report.

CHAPTER 1: EXCHEQUER RESPONSIBILITIES

This Chapter is designed to familiarize you with your new office. Please read it thoroughly when you are asked to take office. If you have any questions that this Handbook does not answer to your satisfaction, contact your Exchequer Superior for guidance. If there is some problem with a procedure due to the unique nature of your branch or local laws, your Exchequer Superior may grant written variances to established policy. Submit your request for a variance in writing, describing your situation, what isn't working, and what you think would be an acceptable solution.

It's not an overwhelming job if you keep on top of it.

I. ORGANIZATIONAL DEFINITIONS

Exchequers are not entities in and of themselves. They are part of the structure of the Society for Creative Anachronism, Inc. and its Subsidiaries, which is further separated into smaller sub-organizations, known as geographic branches.

Geographic branches are defined in Corpora III.C. The financial officer for each geographic branch is known as the Chancellor of the Exchequer, or, more commonly, Exchequer.

Geographic branches known as Kingdoms may specify other smaller sub-organizations, such as Guilds; group other smaller geographic branches into sub-organizations known as Principalities, or appoint special purpose deputies to handle some part of the Kingdom's assets. The Exchequer Superior may also appoint special purpose deputies handle other special accounts, such as War Events.

In summary, an Exchequer can be one of the following:

- A. Either an officer in a branch or guild;
- B. An officer for an inter-kingdom war;
- C. A special deputy to the Society or Kingdom Chancellor of the Exchequer.

II. STATED RULES TO HOLD OFFICE

The following are the stated rules for holding the office of Chancellor of the Exchequer. Any additional training or experience is a plus, but not necessary to the satisfactory performance of the office's duties.

A. Membership.

You must be, and remain, a paid national member of the SCA or an affiliated organization in good standing. (SFP II.A)

B. Age.

You must be at the least the age of majority in your place of residence.-The Kingdom

Chapter 1 – Exchequer Responsibilities

Exchequer approving must know your age before approval. (CP II.C.2)

C. Access.

You must receive your Kingdom's newsletter at your place of residence. This is to ensure that you have access to any news, changes in Kingdom Law, and changes to policy or procedure distributed via the Kingdom Newsletter. If you don't hold a national membership that includes a Kingdom Newsletter (like Associate or Family), someone else at your home must. (Corpora I.D.2, VII.K.3)

D. Approval.

Kingdom Exchequers must be acceptable to the Board of Directors (hereafter called BoD). The BoD signs the warrant for the Society Exchequer. Other Exchequers must be acceptable to the Crown and Kingdom Exchequer. The Crown and the Kingdom Exchequer sign the warrants for Exchequers within that Kingdom, including Deputy Kingdom Exchequers. (Corpora VII.K.1)

E. No Other Offices.

You cannot hold the office of Seneschal of a branch or Guild principal of a guild unless you have a written variance from the Kingdom Exchequer. (SFP III.B). It is strongly suggested that you not hold any other office in your kingdom. This office entails significant responsibilities. Holding other offices may become too much work, or create a conflict of interest.

F. Separate Place of Residence.

You must not live at the same address as any other signatory on the accounts you manage. (SFP II.D)

G. Non-Royalty.

Royalty (King, Queen, Prince, Princess, Heir, or Heiress) may hold no other office during their reign. (Corpora IV.G.8) Royalty may not be listed as signatories on any account. (SFP II.F) Royalty is defined as Sovereign, Consort, or Heir. This means that Kings, Queens, Princes, Princesses, and Principality Heirs may not be a signatory on any Society account while they are so titled.

NOTE: If you, as an Exchequer, are entering a Crown tournament, you should have designated a successor who is acceptable to the Kingdom Exchequer and the Crown and ready to serve. If you win, then you can transfer the office in an orderly fashion, and immediately remove your name from all accounts that list you as a signatory.

NOTE: Because Society Exchequers are signatories on many accounts within the Society, it may prove a hardship for the Kingdoms should you enter and win. Please consider the work the Kingdoms will need to complete to quickly remove you from their accounts when contemplating entering a Crown Tournament while you are Society Exchequer.

H. Non-Landed-Baronage.

Non-Landed Barons and Baronesses (also known as Court Barons and Baronesses) may be Exchequers. Territorial Barons and Baronesses may not be Exchequers (Corpora V.B.4).

III. ADDITIONAL REQUIREMENTS TO HOLD OFFICE

A. Responsibility. You must be willing to be responsible for the financial activity of your branch, including but not limited to:

1. Receiving and disbursing funds as approved by Society and Kingdom Policy and the branch Financial Committee;
2. Denying funds for improper and unapproved expenses;
3. Keeping accurate records of the branch's assets and accounts;
4. Keeping track of and maintaining the branch's non-cash assets;
5. Communicating frequently with your Exchequer Superior;
6. Communicating as needed with the branch Seneschal, and
7. Submitting and publishing required financial reports as they come due.

Additionally Kingdom Exchequers are responsible for managing kingdom officers and deputies, including imposing sanctions or other corrective action where necessary;

These requirements are listed so that only those who want the job will take it. People who don't want the job usually don't do very well for very long. Both the Request for Warrant form and the Financial Warrant Form have a list of responsibilities included. Anyone taking this office needs to be aware of these responsibilities, and accept them willingly.

B. Neutrality. You must be willing to work with people, no matter who they are, and stay out of personality conflicts. No one gets along with absolutely everyone else all the time, but you must be willing to at least be civil with everyone. Money can be a political tool if used improperly, and we must minimize opportunities for accusations of "playing favorites" with the money.

C. Willingness to Learn and Follow the Rules. You must be willing to learn and understand the policies and procedures for financial accounting used by the Society and your Kingdom, and willing to teach them to your deputies and successor.

This is to encourage everyone who takes this office to know how to perform the duties required by this office, and to pass that knowledge onto their successors. Handbooks, even this one, are no substitute for one-on-one teaching.

The person who is responsible for enforcing the rules must also know the rules.

D. Training. Some Kingdoms require that a class be taken before a warrant may be issued. Contact your Kingdom Exchequer for more information.

Additionally for Kingdom Exchequers:

1. Additional Experience. You must have Exchequer experience at some level of the Society or outside experience in accounting or similar financial position in another organization.

2. Conflict Resolution. You must be willing to step into other people's conflicts and try to help them find a solution, or, in worst case, impose a solution on them.

In rare cases, the people involved cannot resolve their own problems. If the problem involves the Exchequer or money, you may be asked to step in and arbitrate. This may be especially hard if you know the people involved, but you must remain impartial and confine yourself to the facts as much as possible. How you solve each problem is up to you, but you

must be willing to step in and impose a solution, even an unpopular one. If you find yourself unable to be objective, find a neutral third party (such as the Society Seneschal) to arbitrate between the parties.

E. Leadership skills. You will be managing a team of volunteers remotely. Some amount of leadership skills is necessary to help pull this off. Leadership can be as simple as being a good cheerleader, providing support and compliments when someone does well, and correction when someone does not comply or follow policies or rules. The branch exchequers look to you for guidance and information regarding their own jobs. When in doubt, treat the branch exchequers as you would want yourself to be treated in the same situation. Make sure that all decisions you make are fact-based, or provable. Do not consider any intent other than the best when looking at difficult situations. Everyone can do the nicest things, and still have situations go bad, and they shouldn't be faulted for what they could not control.

IV. WARRANTS

A. What Is a Warrant

A warrant (See Appendix A - Form 24) is certification by either the Kingdom Exchequer and Crown or the Society Exchequer and the Board acknowledging your acceptability to perform the duties assigned to you for a period of time. It is also a legal document affirming your relationship with the SCA. When you are warranted, you have been assigned the responsibility to carry out the duties of the office for a period of time.

A warrant may be issued by the Kingdom Exchequer and the Crown at any time for branch exchequers and deputies, singly or by roster. There is usually a limit on the number of times a warrant may be renewed, but this varies by kingdom. Warrants normally last for two or three years with options to extend year-by-year.

There are two types of warrant: formal and roster. Both are just means of showing endorsement to hold office – and one person can be on a roster warrant and have a copy of the formal warrant at the same time.

Formal warrants use the form that is in Corpora Appendix B. Exchequers use the Financial Warrant. These warrants are one to a person. The format is such that it looks official, outlines the rights and responsibilities, and can be shown to people outside the organization as an official document.

Roster warrants are a document that list the office and term, contain the required signatures, and then list contact information for every person that fits that office for their branch. These forms wouldn't be shown to people outside the organization as an official document.

If roster warrants are used and a person is dropped from the roster warrant, that person must be notified in writing that they are no longer listed on the roster warrant.

B. When Are Warrants Used? If the office changed hands before a warrant could be signed by all parties, this office is taken on a temporary basis not to exceed three months. During this time, the officer is styled as "Acting" Exchequer.

Warrants must be applied for within 30 days of agreeing to take the office, preferably before the office changes hands.

There is a Request for Warrant Form available on the SCA website for requesting a warrant, or your Kingdom may have a specific form they use. Please fill out the standard Request for Warrant form completely, attach the information requested, and send into the Kingdom Exchequer. It is important that you either obtain a copy of your warrant, or that you confirm that you are on the Kingdom Exchequer's roster of warranted Exchequers. The warrant is important - if you don't have one, it's possible that the Directors and Officers liability insurance may not cover you for all your actions undertaken in office. Also, you may need a Warrant when dealing with banks.

The following information is requested on the form: Identity, Verification, and Endorsement.

1. Identity. Legal (modern) name, home address, mailing address (if different), and home and/or work phone numbers are required on the warrant form. Work phone number and e-mail address are optional. This information is not normally distributed except to officers and royalty.

2. Verification. We need verification that you are who you say you are. If your state or province prohibits copying these documents, then have someone else witness the information and sign that they are witnessing the ID. Your local copy shops should know the rules regarding copying IDs in that state.

3. Endorsement. We need to know that the Seneschal and anyone else required by your kingdom law and policy are willing to have you as one of their fellow officers. A letter accompanying the warrant request form will show this.

V. FIRST DUTIES WHEN ASSUMING OFFICE

A. Apply for a warrant. Fill out a Request for Warrant form (one is available at www.sca.org on the Society Exchequer's page. (See Appendix A- Form 21), get the required signatures or other letters, and send them into the Kingdom Exchequer.

B. Review the Records. Organize them to your liking or leave them organized as they are, but understand the method. There are no financial files for this office – just Excel workbooks, email archives, policy documents and correspondence. Then find the most recent completed report, and try to do a report for the same time period from the books. Compare what you did to the actual report. If it's different, find out why (what you missed, or what the filed report missed). It's good practice for using the report forms.

C. Designate an Emergency Deputy. Get an emergency deputy in place. Depending on the circumstances of your taking office, your predecessor may be available and acceptable to the Board to perform this function for you for a short while. You should try to get someone else to take this position within six months, however, as your predecessor will probably need a break.

D. Read the handbook. This handbook will outline general Society-level processes and procedures you will need to follow.

NOTE: Society Exchequer will need to Set Up Travel Booking with the Corporate Office and the Travel Agent.

The SCA, Inc. has an arrangement with a travel agency to book travel in for SCA officers. The travel booked this way will be billed to the SCA directly so you don't have to front the money

for airfare. Let the VP Corporate Operations know when you book travel through the travel agent so she can allocate the expense properly.

VI. REGULAR DUTIES

Regular duties include: managing the assets which have been entrusted to your keeping - including funds, assets, and files; informing the branch of the status of the branch's money through standard reports; informing the populace of the status of branch accounts via branch newsletters or websites; reimbursing approved valid receipts; and protecting the tax-exempt status that the SCA currently enjoys.

Other less well-known or acknowledged duties include preserving the reputation of the SCA by seeing that any debts incurred are recovered promptly; managing investigations into misappropriation of funds; imposing sanctions when appropriate and necessary; and answering any questions regarding proper financial activity and reporting.

For Society Exchequers:

Regular duties include: communicating with the Kingdom Exchequers, creating baseline financial policies for the entire organization; informing the Corporation of the status of the Society's money through standard reports; and protecting the tax-exempt status that the SCA, Inc. currently enjoys.

Management duties include: managing the Kingdom branches and other accounts within the Society outside the Kingdoms - either personally or through deputies; and keeping files of information for each Kingdom. This is covered in Chapter 2.

Other less well-known or acknowledged duties include:

- Recovering debts (such as bad checks) is covered in Chapter 14;
- Recovering loss (such as theft) is covered in Chapter 15;
- Sanctions are covered in Chapter 16;
- Managing cash and non-cash assets is covered in Chapter 5; and
- Managing non-cash assets, covered in Chapter 6.

The following procedures are designed to make your life easier, rather than harder. It takes more effort to guess than it does to follow established guidelines. Above all, use your common sense.

A. Managing Branch Assets and Accounts.

Branch money is kept in bank accounts. Branches may have other accounts as well, such as safety deposit boxes, CDs, or arrangements with storage companies. Treat safety deposit box accounts, savings accounts and CDs as any other two signatory accounts. Only signatories may sign checks.

There is a difference between filling out the deposit slips and actually delivering the deposit to the bank. Ideally, the exchequer should put together the deposit package with the completed deposit slip. If not, a signatory or designated Deputy Exchequer should do so. Actually bringing the deposit to the bank should also be done by a signatory or designated Deputy. Some

banks will not accept deposits from someone who is not a signatory, especially for large cash deposits.

1. Investment Planning

Most branches don't have large amounts of money. In order to take advantage of an excess of money, it should be invested to realize a return on the investment. There are several options available from banks, including savings accounts, CDs and money market accounts. Investment in stocks is not allowed without written approval from the Treasurer and/or President of the SCA, Inc., as the risk to the principal is higher than any investment instrument offered by a bank and the principal is not FDIC protected. All funds are to be kept in banks in recognized banking institutions. (SFP IV.A)

First, figure out how much cash you need to keep in the checking account to do business. Frequent movements between investments and checking to pay the bills will remove the interest opportunity and perhaps cause extra fees to be charged. Try to keep an amount equal or greater to the amount of ordinary expenses paid in a quarter or half year period in the checking account so that if you need to pull funds from investments, it would have to be quarterly or semiannually, and you can plan for when your investments may become available to coincide with these time periods.

2. Savings

Most savings accounts don't offer much interest unless there is a sizeable principal. This should be used to hold funds that need to be kept available at all times. Chances are that getting a checking account that pays interest would be a better bet, but it is worth noting as an option.

3. Certificate of Deposit (CD)

CDs are very popular as forms for saving money. Longer term CDs for larger amounts of money pay higher yields in interest. One popular method is to have half of the total amount to invest in annual CDs with high yields, and the rest in semi-annual or 3 month CDs that have staggering maturity dates. This way, every three or six months there is an opportunity to pull funds from a CD coming due without penalty.

4. Money Market

Banks have different forms of money market accounts – some treat them like high-yield checking accounts, and others treat them more like CDs. Investigate whether these investments would fit your branch's need and not cause undue charges if funds need to be removed at any time.

B. Budgeting

All branches are required (SFP IX.A) to prepare an annual operational budget. Each event is required to have a pre-approved budget (SFP IX.A). Operational budgets need to be developed

during the fourth quarter for the next calendar year.

Here are some suggested ways for developing budgets. Once approved, budgets should be published to the populace in some manner, either in the branch newsletter, or on the branch website.

1. Income. Most branches depend on event profit or expected demo income to fund their branch for the year. Make sure that when you are planning events that any expected profit is built into the budget to make sure that it is part of the targeted income when setting site fees.

2. Expenses. Most branches spend most of their operating expense money on office supplies each year. Some branches also allocate funds for their officers to travel to kingdom training events.

Officer Travel. Officer travel funds are usually easy – if a branch wants to pay for their officers to travel to events they are required to attend (such as required officer training), the branch can determine how much they're willing to contribute to that required travel and allocate that much. One way to estimate this expense is to figure average round-trip driving distance at \$.14 per mile.

C. Communication

It is crucial that you communicate well and often with your Exchequer Superior, and your fellow branch officers. Lapses in communication always result in less-than-fortunate circumstances, and only make you look bad. Too much communication is more often better than not enough. Here are some tools that assist with keeping the Kingdom Exchequer and your fellow branch officers informed.

1. Kingdom-specific Exchequer Email lists

The Kingdom Exchequer may maintain an email list of all branch and deputy Exchequers, as well as other knowledgeable people as he or she sees fit. This list will be used to disseminate news from the Kingdom Exchequer, as well as for questions from the Kingdom Exchequer to help determine the best path or policy for certain situations. You can use this list to post questions so that others may comment and help you find a solution. If you have a question that is confidential, you can still email the Kingdom Exchequer personally.

2. OFFICERS@LISTS.SCA.ORG

The President maintains an email list of all Society Officers, the Treasurer, and the Board. This list will be used to disseminate news between Society officers, as well as for questions from the Society officers to help determine the best path or policy for certain situations.

3. KEXCH@LISTS.SCA.ORG

The Society Exchequer maintains an email list of all Kingdom Exchequers, the Treasurer, the finance ombudsman to the Board, all Society-level deputies, and other knowledgeable people as he or she sees fit. This list is used to disseminate news from the Society Exchequer, actions from Board meetings, as well as for questions from the Kingdom Exchequers to help determine the best path or policy for certain situations.

You can use this list to post questions so that others may comment and help you find a solution, such as proposed wording for policy changes.

4. Officers' Meetings

You should make every attempt to attend such meetings of the branch Officers as may be held during their term. There may also be meetings of the branch Financial Committee, and these should be attended as well.

5. Retreats.

Kingdoms may hold Exchequer retreats or meetings for branch Exchequers in their Kingdoms. These meetings are important and should be attended if at all possible.

6. Symposiums

It has been the custom that the Kingdom Exchequers meet face-to-face to discuss ongoing issues. Every other year, this meeting is held in conjunction with the Kingdom Seneschals. The joint meeting is mandatory for all Kingdom Exchequers to attend. The non-joint meeting is optional, although Kingdom Exchequers are highly encouraged to attend.

This event is treated as a Society Event, using the Society Seneschal's policy for approving and scheduling Society events. For the joint symposiums, the Society Exchequer will work with the Society Seneschal to approve a bid and set an agenda for the meeting. For the non-joint symposium, the bid approval and agenda responsibility are yours.

During the joint symposium, part of the first day is separate between the officers. The rest of the first day is a joint session. Because there is so much crossover between the offices for financial committees, gate management and sanctions, those topics are generally left to the joint sessions. Financial policy, reporting and reporting forms management are discussed in the separate sessions.

7. Exchequer Superior.

You should contact and inform your Exchequer Superior of any issues arising regarding misappropriation of funds immediately after a problem is discovered. The Kingdom Exchequer updates the Society Exchequer, who includes a section in their quarterly report to the Board detailing the status of ongoing investigations so being ahead of the game and sending it in a few days before the report to the Board is due (the end of the calendar quarter) will be greatly appreciated.

8. Treasurer and finance Ombudsman for the Board.

The Society Exchequer should contact and inform the Corporate Treasurer and the Financial Ombudsman for the Board of any issues arising regarding misappropriation of funds as soon as possible after you are contacted. A week before the end of each quarter, ask the Kingdom Exchequers for a brief status of any investigations currently taking place in their kingdom. You will include a section in your quarterly report to the Board detailing the status of ongoing investigations so being ahead of the game and getting it from the Kingdom Exchequers a few days before the report to the Board is due will be more efficient.

9. Populace

You should be available by phone and email to answer questions from the populace.

D. Creating Advances of Funds

When someone presents you with a request for funds, first make sure the Financial Committee approved the expense, either individually or as part of a budget. If not, present it to the Financial Committee. They may approve it after the fact, or reject it. Make sure that the estimated costs look reasonable.

Some Kingdoms have specialized advance request forms with places for signatures on the forms. If not, consider creating one.

E. Reimbursing Receipts

When someone presents you with a receipt, first make sure the Financial Committee approved the expense, either individually or as part of a budget. If not, present it to the Financial Committee. They may approve it after the fact, or reject it. Original receipts are preferred; copies of receipts are acceptable if no originals are available; cancelled checks or credit card statements may be used only as a last resort with an additional signed statement of what the expense was and why there is no receipt. Use a Cash Voucher / Reimbursement Request Form to help organize these requests.

If the expense was approved, then attach a reimbursement request to the receipts if one isn't already attached, write on the form what it was for, the fund it is being paid from, the date reimbursed, and the check number. Receipts that get reimbursed on the same check for the same type of expense (or from the same fund) may be combined in order to reduce checks used. Some Kingdoms have specialized reimbursement request forms with places for signatures on the forms.

If the receipts are attached to a Cash Advance Request Form, write on the form the date the advance was reconciled.

F. Creating Receipts

When we receive money of any kind, we should at minimum give a receipt to the donor. A receipt book should be present at the gate of all events to provide receipts for those who request them. There is a suggested Acknowledgement of Donation & Receipt form available on the Society Exchequer's website at www.sca.org for direct donations, although any receipt will do as long as the following information is included: donor contact information, recipient contact information, and donation description. There is also a letter template available on the Society Exchequer's website at www.sca.org, which thanks the donor for the donation. The more grateful we are, the more we will be likely to get repeat donations.

NOTE: The donor provides the value for any non-cash donations.

For cash donations of \$250 and over we are required per the IRS to give the donor an Acknowledgement of the Donation letter. Anything below that is a courtesy. However, the easier we make it for people to donate, the more donations we will receive.

G. Keeping Records

In order for someone to pick up the office when you leave, you must keep orderly files. You are also required by modern law to keep accurate, up-to-date records of all financial transactions. If you keep your records on a computer system, make sure that you regularly make and keep hard copy, and electronic backups.

Remember that these records are public, and anyone can request to see them at any time. Schedule an appointment with a person who makes such a request, and keep it. You don't have to meet with them alone, you can bring along your Seneschal for backup. If the situation becomes hard to handle, refer them to your superior officer for arbitration.

Constant reports to the branch on the financial status will go a long way towards preventing these kinds of situations. There are six items you need to keep in the files: Transaction Records, Reimbursed Receipts, Copies of Filed Reports, Bank Statements, Financial Committee meeting minutes or notes, and Correspondence.

If your Kingdom maintains a web server or some other sort of central data store, copy your electronic files there periodically as an additional backup.

The Society maintains a web server or some other sort of central data store, so copy your electronic files there periodically as an additional backup.

If your files are in digital format you must have an offsite backup copy that is updated regularly for disaster recovery purposes.

1. Copies of Filed Reports

Keep copies of all the reports you have filed back for at least seven years. This is for historical purposes, and also in case the report gets lost in the mail. Your Seneschal will also have copies in case yours gets lost or destroyed (because you have been giving them copies). Also keep copies of any Transfer Forms you have sent out for the previous and current year.

2. Correspondence

It is a good idea to keep copies of all correspondence you send or receive for historical reasons. This includes your Request for Warrant form, your Warrant, and printouts of any emails dealing with the office.

3. Transaction Record

The easiest way to maintain a transaction record is by using accounting package software or by hand in a columnar spreadsheet. A checkbook register is a much-reduced version of a columnar spreadsheet.

4. Reimbursed Receipts

You may choose to keep track of reimbursed receipts by placing them in envelopes for each time period (such as quarter, or year, depending on activity level), or by fund, or both (mark duplicate receipts as such). Clip together receipts that were reimbursed in the same check with information on the check issued, such as on an advance request form or a funds request or cash

voucher form. Keep all receipts for seven years. Event receipts may be kept separately to assist future event planning. Mark each file or envelope with the time period.

5. Copies of Filed Reports

Keep copies of all the reports you have filed for at least seven years. This is for historical purposes, and also in case the report gets lost in the mail. Your Seneschal will also have copies in case yours gets lost or destroyed (because you have been giving them copies). Also keep copies of any Transfer Forms you have sent out for the previous and current year.

6. Bank Statements

Keep all the bank statements in your files (only send copies with your reports). Also keep any other correspondence with the bank, such as bounced check notices, change in account notices, etc. If you use additional paperwork when reconciling the account, keep it with the bank statements in your files for easy access.

7. Financial Committee meeting minutes or notes

Keep all the meeting minutes or notes from the Financial Committee meetings to prove approval of any expense or other activity. If transactions are approved via email, print out the emails as proof of decision and put them in the files.

H. Participating in Reviews of Books

When you take the office, when you leave the office, and at least every two years in between, the books need to be formally reviewed. This process compares the branch books and your office procedures to current policy in effect. This process is meant solely to ensure compliance with policy. Successful reviews reflect full compliance with policy.

The review of books process is described in depth in the Chapter 13.

I. Compliance with Corporate Requirements

Whenever there is a requirement for branches to comply with a corporate requirement, the Kingdom Exchequer is responsible for ensuring that compliance. The Kingdom Exchequer will let the branch exchequer know what the requirements are for any corporate procedures.

For example, if there is an event surcharge in effect, such as a Non-Member Registration Fee (NMR), you should send copies of any forms used to report those surcharges as directed by the Kingdom Exchequer.

Any event held by a branch of the SCA, Inc. where there is a charge for attending will collect a non-member registration fee of \$5.00 or CDN\$ ____. All branches are to collect this fee from anyone entering the event that cannot prove membership in the SCA or an affiliated organization. This fee is then sent with event attendance information to the Kingdom Exchequer or their designated deputy. Each month a report listing the events and attendance, along with a check made out to “SCA, Inc.” is due to the Corporate Office in Milpitas. See Chapter 7 and Chapter 8 for additional information.

J. Deputies

Deputies are people that you appoint to help you carry out the duties of your office. You are still responsible for making sure that those duties get performed, even if you don't do the work yourself. The Kingdom Exchequer warrants your deputies.

It is required that you have an emergency deputy (someone who can take over for you in case you suddenly become unavailable for a period of time). If there is no emergency deputy, the responsibility for arranging for reporting falls to the Seneschal until they can find a replacement Exchequer. It is also your responsibility to train a successor to the best of your ability. This handbook is intended to help with training all branch exchequers. The emergency deputy may also be your successor. This person should be able to understand your bookkeeping system and take over for you if you must suddenly leave the office. Having a deputy also gives you someone to talk with about financial issues.

You may want to recruit additional deputies and assign them to specific tasks. Common examples are: Chamberlains (who take care of regalia), Equipment Masters (who take care of the branch's equipment, usually storage and maintenance), and Stock Clerks (who take care of inventory).

It is common for the branch's chatelaine or gold key to keep some branch equipment such as loaner garb or feast gear, but they don't necessarily need financial warrants. People in charge of the non-cash assets don't necessarily have to store the equipment; just keep track of where it is and its condition. They also usually arrange for the equipment to appear when and where needed, and to go back into storage after use.

Remember, the responsibility for fulfilling the duties of the office of the Exchequer rests with you and not with your deputy. You can delegate the work, but not the obligation that you assumed when you accepted the office.

VII. FINANCIAL REPORTS

The U.S. Internal Revenue Service requires yearly reports. The Society requires quarterly reports be completed in order to document transactions, and to help find any problems before the end-of-year. The annual report is called the "Doomsday" report. Your branch's report will be added to the rest of the branch reports, and U.S. branch information is submitted to the U.S. IRS. The Society requires reports from all branches except from those part of an affiliate organization (at this time the affiliates consist of Sweden, Finland, New Zealand and Australia).

The Society has standardized forms to be used for the quarterly and Doomsday reports, called The Financial Report Packet. Directions for completing the forms are in Chapter 9. Printable forms and Excel form templates are available on the Internet, at the SCA's web site, <http://www.sca.org>, in the Exchequer area, or from the Kingdom Exchequer.

THE SECRET TO 10-MINUTE REPORTS

When you record a transaction, write down in your register what line it will go on in the financial report. When it is time to complete the reports, just fill in the numbers on the report form. This advance work helps you complete the report with much less thinking and

remembering than would be required without the advance work.

A. Contents

Each page has on the version in the top left corner whether it is the Excel version or the pdf version.

If you are using the Excel version of the reports, the first four pages (Comparative Balance Statement, Income Statement, Primary Account Reconciliation and Chancellor of the Exchequer Contact Information) must be printed out, signed and sent in along with any other documentation, as well as the whole workbook must be emailed to your reporting officer. Kingdoms may require more.

If you are using the printed/pdf version of the reports, all pages must be sent in – and if a page has no data, write “N/A,” “Not Applicable,” “No Data,” etc. to show that there should be nothing on those pages. You can print the forms on both sides of a sheet of paper to save on postage, but you should still mark the pages that don’t apply.

B. Quarterly Financial Report Packet

Fill out the Financial Report with the financial activity calculated as Cumulative. The start date is the end date of the last report.

Every line and item on the report form is there for a reason. If you do not understand why the report asks for something or what it is, ask your superior officer. Also include copies of the reconciled bank statement from the last month of the quarter. If there is a problem with your report, the bank statements will help your superior officer help you figure out the problem. Kingdoms may require additional documentation be sent in along with the quarterly reports. Contact your Kingdom Exchequer for the requirements in your Kingdom.

C. Doomsday Financial Report Packet

You will be sent a copy of the Financial Report Packet with last year’s numbers filled in by the Kingdom Exchequer. You may be sent the whole packet or just the Comparative Balance Statement. Or you may receive via email the report workbook with the starting numbers already populated.

DO NOT CHANGE LAST YEAR’S NUMBERS. Last year’s numbers are frozen, and may have been changed from what you submitted for a variety of reasons possibly unrelated to your report, such as cross -period transfers. If there was a mistake, contact your Kingdom Exchequer for guidance. Complete the forms using the financial activity for the entire year.

Also include copies of the reconciled bank statements from December. Some Kingdoms may require additional documentation be sent in along with the Doomsday. Contact your Exchequer Superior for requirements in your Kingdom.

D. Distribution

Send your reports to your Exchequer Superior and your Branch Seneschal or Guild Principal. Your branch may have additional people who are required to get this report (such as the Baron, or the Baronial Exchequer if you are a Canton of that Barony). Society Financial Policy

requires that you make an annual written report to your branch or guild, which may be published in a newsletter, or simply handed out or mailed to the populace. Other reports may be required by the branch or guild. The Comparative Balance Statement and Income Statement are sufficient for publication.

E. Due dates

Quarterly reports are generally due one month after the end of the fiscal quarter. Contact your Exchequer Superior for the reporting deadlines for your Branch. You may ask for an extension if there are extraordinary circumstances, but call or email the report recipient before the report is due. Notification after the fact will not be treated as leniently, especially during Doomsday season, when you risk losing your warrant.

F. Failure to Report

If an Exchequer fails to turn in a report as scheduled in Kingdom Policy without prior notice, or by the end of an extension, that branch or guild may be put on suspension by the Kingdom Seneschal after notification of the Crown and the branch (at least one of: branch Chancellor of the Exchequer, branch Seneschal, or the landed Baronage if applicable).

Suspension typically means that all scheduled events for that branch are removed from the Kingdom Calendar, and all Society sanction is removed from that branch's activities. This notification shall be made in writing, and sent through the mail. Telephone or electronic means may also be used, but they do not substitute for notification in writing. Suspension will last until the completed reports have been correctly filed.

Upon the second such occurrence caused by the same officer, a new Exchequer must be recommended in writing by the branch or guild to the Exchequer Superior before the suspension may be lifted. See IX.C below. Extenuating circumstances can be taken into consideration once they are known. If you are having problems, call your Exchequer Superior. If they can't help or aren't available, call their superior. Don't just sit on a problem! Your Exchequer Superior cannot help fix what they don't know is broken.

VIII. OTHER REPORTS – SOCIETY EXCHEQUER

Your Kingdom may require copies of event reports be turned into the Kingdom Exchequer or a deputy. You will also need to report attendance to your Kingdom Exchequer when you send in any NMR. Contact your Kingdom Exchequer so you can meet their expectations.

A. REPORTS TO THE BOARD

1. Quarterly

- a. Quarterly Reports to the Board include:
- b. Action items for the Board – typically approval of changes to Society Financial Policy or Kingdom financial policies.
- c. Policy Interpretations – if any.
- d. New Policies – if any. Since the major policy for this office is Society Financial Policy and all Kingdoms already have financial policies in place, this category is rarely used.

- e. Commendations – these typically also appear in the President’s report.
- f. General Status Report – this is where all the detail behind the official processes is documented, such as progress on the current Doomsday and plans for the quarter.
- g. Travel plans – this is where any anticipated travel is documented, along with estimates for cost
- h. Publishable summary – this is a couple of short paragraphs which summarize any action items, policy interpretations and the general status of the office.
- i. Confidential – this is on a separate page below the report signature. This part doesn’t get distributed outside of the Board and Corporate officers (President, Treasurer and Secretary).

Reports to the Board are filed with the Corporate office. There is a template provided for you to use when compiling this report. A few days before the reporting deadline for the Board meeting, this report should be emailed to the Treasurer for initial review. If the report will be late, contact the VP for Corporate Operations, the Treasurer and Financial Ombudsman for the Board to let them know. Once you have it finished, email it to directors@sca.org:-

If something changes on your report after the deadline (such as an update to the “Confidential” section of the report), you can file an amended report by emailing it to directors@sca.org with tracked changes on so they can see what is different.

- 2. Recipients
 - a. Treasurer (sent a few days in advance of the deadline)
 - b. Board of Directors
 - c. Kingdom Exchequers and Society Officers (abbreviated version)
- 3. Due Dates
 - a. First Quarter: January 1
 - b. Second Quarter: April 1
 - c. Third Quarter: July 1
 - d. Fourth Quarter: October 1
- 4. Failure to Report

If you fail to turn in a report as scheduled without prior notice, the Treasurer and the Board may decide to revoke your warrant.

IX. MAINTAINING FILES

The files should contain a history of activity either back to 7 years, or for as long as the branch or account has existed, whichever is less. Each file should contain:

- A. Filed –signed– Doomsday reports, including the corresponding bank statements and any other supporting records.
- B. Copies of any letters or emails received from the branch officers or members.
- C. Copies of any letters or emails sent to the branch from the Kingdom Exchequer.
- D. Documentation of any sanctions or investigations that have taken place.
- E. Signed Review of Books forms.
- F. Filed quarterly reports for the previous year.

- G. Copies of ID submitted when applying for a warrant.
- H. Copies of signed signature cards and supporting ID for signatories.

X. REMOVING FILES

Once 7 years has passed, you can archive the records somewhere safe, burn them, or shred them. Please shred and/or burn any ID information after 7 years – it doesn't need to be archived. Don't just throw any old records in the garbage as some of it can be identifying information and could be stolen and used in identity theft. Also, if you change bank accounts burn or shred any unused checks and deposit slips.

Things that should not be shredded are receipts from reported items (depreciable equipment and regalia), or documentation regarding sanctions.

XI. SELECTING A SUCCESSOR

Each branch has their own way of selecting officers. It is important for the Exchequer to be approved by the Financial Committee, even if they are not selected by that Committee. In emergencies, the Exchequer emergency deputy can assume the duties of the office, but a normal advertising and application process should then begin to find a more permanent replacement.

Kingdom and Society Exchequers have a more formal process for selecting a successor. Check with your Kingdom policies or officer succession.

The Board will send out an advertisement for your successor. The Treasurer and/or the finance Ombudsman on the Board may forward to you applications received. Commentary on potential candidates would be helpful to the Board in making their decision. The Board makes the decision who to hire for this position.

XII. LEAVING OFFICE

A. Voluntary

You have the option of leaving office at any time. However, remember that the account must be reviewed when you leave office and you are required to turn over all records within thirty days (SFP VI.C). If you are leaving office when a report is due (especially the Doomsday report), please consider helping your successor compile the report to ensure that everything is balanced when you leave.

If you have to step down before your warrant ends for any reason (family, health, job, stress levels), it is always better to take yourself out of the office before it becomes necessary to remove you to protect the Society. You don't have to give a reason why you need to step down – it is enough that you need to pass on the office and are acting before the situation becomes an emergency. The more lead time you can give the Society to find a successor, the better it will look for you and the better it will be for the Society.

B. For Kingdom and Society Exchequers

If you find yourself unable to finish your term, you will need to provide notice far enough in

advance that your position can be posted.

For the Society Exchequer at least six months' notice should be given to the Treasurer and the Board so that a request for applications may be published in the Kingdom Newsletters immediately.

C. Temporarily

If a situation arises where you will be unable to complete the duties of the office for not longer than two months (such as for an extended vacation out of the country, or maternity leave), you can ask for a short leave of absence. The request for a leave of absence should go to the Treasurer and the Board. It may be the joint decision with you that you should step down, depending on the situation. It is always better to handle things in advance, and then perhaps come back to the office later, than it would be to abandon the office and have other people scramble to pick up the pieces later.

In order to have a leave of absence approved, you will need:

1. An acceptable emergency deputy in place and warranted that can take over the duties while you are unavailable. That person has to respond that they know the situation and feel comfortable taking over the duties for the short term.
2. A plan for if your leave becomes permanent on how to finish the transition of the office files and other assets. If your absence turns into longer than the expected maximum, you should take care of your personal business and let the emergency deputy handle any necessary transition to either advertise the position formally, or be warranted as the Kingdom Exchequer.

D. By Request

If it has been requested by anyone other than the Kingdom Exchequer or the Crown that you leave office for reasons with which you don't agree, contact your Kingdom Exchequer. Unwilling removal from office is not taken lightly, and only the Society, Kingdom Exchequer or the Crown may remove an Exchequer "for cause". If you receive such a request verbally, ask for a letter detailing why you are being requested to give up the office. Contact your Kingdom Exchequer as soon as you receive any such request in writing. No action may be taken until the request is placed in writing and received by the Exchequer who is being requested to leave office.

E. Society Exchequers

If it has been requested by anyone other than the Treasurer or the Board that you leave office for reasons with which you don't agree, contact the Treasurer and the finance Ombudsman for the Board. Unwilling removal from office is not taken lightly, and only the Board may remove a Society officer "for cause". If you receive such a request verbally, ask for a letter detailing why you are being requested to give up the office. Contact the Treasurer and Financial Ombudsman for the Board as soon as you receive any such request in writing. No action may be taken until the request is placed in writing and received by the Exchequer who is being requested to leave office.

F. Removal for Cause

Any Chancellor of the Exchequer may be removed at any time for any of the following reasons:

1. Violation of modern laws and regulations
2. Violation of Society By-Laws and Policies
3. Failure to comply with Kingdom Law and Policies

Actions that violate modern laws and regulations will result in the Exchequer and the evidence being turned over to the modern legal authorities. Immediate revocation of the Exchequer's warrant is mandatory.

The Kingdom Exchequer (or a designated representative) will attempt to resolve problems relating to compliance with Society By-Laws and Policies, or Kingdom Laws and Policies. Most cases are not intentional, but instead just a matter of not being informed of the By-Law, Kingdom Law or Policy being violated. In some cases, a variance may be issued to allow for continued operation either until the problem can be corrected, or until an alternate solution can be found and approved. If, after several attempts, the problem is still not resolved, the Kingdom Exchequer may revoke the Exchequer's warrant, the cause being the continued violation of the By-Law, Kingdom Law, or Policy after notification.

G. Dissolution

If your branch will be ceasing operations, the assets need to stay within the Society, or be given to another U.S. 501(c)(3) organization. You may not spend all the money on a party for your branch or guild. Authorization will be required from the Society Exchequer before branch funds can be disbursed. You will still need to complete the year-end report packet for that year (your ending net worth must be zero after you have distributed the assets). There are several options for distribution of assets:

1. Kingdom

You may transfer the money and any other assets to the Kingdom Exchequer. They may hold them either until your branch re-forms, or distribute them as they see fit.

2. Another Society Branch

You may transfer the money and any other assets to another Society branch, which will use or distribute them as they see fit.

3. Another U.S. 501(c)(3) [non-profit] Organization

You may transfer the money and any other assets to another U.S. 501(c)(3) organization, which will use them as they see fit.

4. Combination

You may transfer part of your money and other assets to the Kingdom, another part to another branch, and the rest to another 501(c)(3) organization. Any combination of the above options is perfectly allowable. Make sure that your financial committee approves whatever distribution you do, and obtain receipts to prove your donations.

CHAPTER 2: MANAGING DEPUTY AND LOCAL OFFICERS

One of the most interesting parts of the Kingdom Exchequer position is to manage all the other exchequers in the Kingdom. Some are direct deputies with specific sets of responsibilities, and some are branch exchequers with a wide variety of responsibilities depending on the branch.

I. BRANCH EXCHEQUERS

Each branch must have at least one warranted Exchequer to remain a valid branch (Corpora III.C.7). The branch exchequer should be managing all the funds and assets owned by that branch. They can, in turn, have deputies that you must warrant to help them do their jobs, such as property masters and emergency deputies. These deputies must also be warranted. Make sure you keep a current warrant (either roster or single, see below) for at least one person in every warranted officer in the full-status or incipient branches in your Kingdom whether they are full-status or incipient.

It is a good practice to keep yourself informed about the financial state of all accounts in your Kingdom. When you take office, contact each local officer to introduce yourself. Ask him or her he or she needs from you to keep doing the job well for the local branch. You may be the first one to do this, especially if you had to take over the Kingdom office suddenly. You should make every attempt to keep the branch exchequers informed of policy and Kingdom Law changes that affect them, as well as make sure the locals can get hold of you if necessary within reasonable limits. You can set office hours at events (especially large ones or wars), and set office hours when you will accept calls from the branch exchequers. Publish these limitations in the Kingdom newsletter and on any appropriate email lists, but remember that this will not eliminate calls or discussions outside your office time. However, it will probably reduce the calls and emails greatly.

II. DEPUTIES TO THE KINGDOM EXCHEQUER

Deputies are people that you appoint to help you carry out the duties of your office and may be appointed as you see fit.

You and the Crown warrant your deputies, all branch Exchequers and their deputies. There may be multiple financial warrants for each branch.

Deputies are people that you appoint to help you carry out the duties of your office. Deputies may be appointed as you see fit.

A deputy who can assume the duties of the Kingdom Exchequer on short notice must be in place throughout the term of office. Other deputies may be appointed and removed as required. The Kingdom Exchequer is responsible for training all deputies in the duties they are assigned. Most deputies are either Equipment Masters (Royal Chamberlains), or regional deputies.

Deputies are people that you appoint to help you carry out the duties of your office. You are still responsible for making sure that those duties get performed, even if you don't do the work yourself. You and the Crown warrant your deputies.

Local officers may have deputies as well. You and the Crown would warrant those deputies, so

there may be multiple financial warrants for each branch.

One special deputy manages the Kingdom Newsletter account. Another special deputy is your Emergency deputy. Kingdom Exchequers must make sure that competent people hold both of these positions. The Emergency deputy should be kept up-to-date on all things going on in the office, and the Kingdom Newsletter Exchequer needs to make sure you are kept up-to-date on all things going on in their office.

A. Emergency Deputy

It is required that you have an emergency deputy (someone who can take over for you in case you suddenly become unavailable for a period of time). If there is no emergency deputy, the responsibility for reporting falls to the Kingdom Seneschal until they can find a replacement Exchequer. It is also your responsibility to train a successor to the best of your ability. This handbook is intended to help. The emergency deputy may also be your successor. This person should be able to understand your bookkeeping system and take over for you if you must suddenly leave the office. Having a deputy also gives you someone to talk with about confidential financial issues.

B. Principality Exchequers

For Principality Exchequers and their immediate deputies, the Kingdom Exchequer and the Crown still sign the warrants. The Crown may delegate signing authority for warrants to Territorial Princes and Princesses (Corpora IV.E.3), but the Kingdom Exchequer cannot.

C. Other Kingdom-Level Deputies

You may want to recruit additional deputies and assign them to specific tasks. Common examples are: Chamberlains (who take care of regalia), Equipment Masters (who take care of the kingdom's equipment, usually storage and maintenance), NMRS Deputy (who tracks and processes all branches who collect NMRS payments), Regional Deputies (who manage branch reporting within a specific area), Review Deputies (who assist in doing branch book reviews), and Stock Clerks (who take care of inventory). It is common for the branch's chatelaine or gold key to keep some branch equipment such as loaner garb or feast gear. People in charge of the non-cash assets don't necessarily have to store the equipment; just keep track of where it is and its condition. They also usually arrange for the equipment to appear when and where needed, and to go back into storage after use. Remember, the responsibility for fulfilling the duties of the office of the Exchequer rests with you and not with your deputy. You can delegate the work, but not the obligation that you assumed when you accepted the office.

III. COMMUNICATION

You will have to be able to give directions clearly, and most often it will be remotely. If you have a difficult message to deliver, try to do it in person, and if not, over the phone. And most of all make sure of your facts first. In person meetings are the best because of the addition of body language to the whole communication package. In person meetings also send a message that the person you are meeting with is important enough to you that you've made the effort to meet with them in person. Sometimes just making the effort to hear them is the best thing you can do for someone. Make sure you take notes. If nothing else, it sends the messages that you are a) taking them seriously, and b) holding them accountable for what's in the notes.

Voice communication is second best as messages in the tone of voice can be delivered.

Messages can still be misunderstood, especially on an unclear line. Make sure that you follow up phone calls with an email or a letter that restates the main points of the conversation. This is to make sure that everyone understood the conversation, and can help you if there is a discrepancy.

Remember that email is the least common denominator of communication – the only thing sent is the words and maybe emoticons. It is crucially important that you communicate well and often, not only with your Exchequer Superiors, but also with your fellow Kingdom officers and with your local officers. Lapses in communication always result in less-than-fortunate circumstances, and only make you look bad. Too much communication is more often better than not enough.

You or your designated deputy should respond to all inquiries in a timely manner, which for email means within three days of the email receipt. It is enough that when you get an email requiring some research, that you reply immediately with an estimate of an answer. If you need a week to find the answer, you can buy yourself some time by responding immediately and stating the estimated timeframe for the answer. If you can't get them the answer within your estimated timeframe, let them know before the time is up and give them a new estimate. No one can say they are being ignored while they get email updates every few days, even if all the update says is —Sorry, still working on it, will try for next week.

You will need to maintain regular correspondence with the Exchequers within the Kingdom. This may be accomplished via the Kingdom Newsletter, direct mailing, or via email, according to Kingdom custom and the officer's preference.

Make sure that any official announcements you make via email are also published in the Kingdom newsletter as soon as possible after the announcement.

It is a good practice to have your deputies cc you on any email communication that is part of their job. You should also cc your emergency deputy on all of your email.

A. Mailing Lists

1. Known World Exchequer list

There is a generic exchequer list that is used by all exchequers at all levels. At the time of writing, this list was being hosted at groups.yahoo.com under the name SCA-Exchequers (<http://groups.yahoo.com/group/SCA-Exchequers/>).

This list has a place to share files (such as report templates or articles) and polls that are used for surveys. Some branch exchequers will use this list to find their Kingdom or regional officers, so it is a good idea to subscribe to this list.

2. Kingdom-specific exchequer lists

You may maintain an email list using groups.yahoo.com or some other mailing list software. Several Kingdoms already have this set up, so you would only be managing access to an existing tool. If your kingdom does not have an exchequer-specific mailing list, and you would like to have one, go ahead and set one up, and invite your branch exchequers to the list. You can also invite the Society Exchequer, but he or she may decide not to participate.

B. Distributing Starting Year-End Report Forms

You are responsible for distributing the official year-end report forms figures to the branches. The Corporate Tax Specialist distributes the Excel workbook with the starting numbers to you each year sometime in early December.

For each branch or other entity that exists as of the end of the year, fill out and provide them with the Comparative Balance Sheet numbers in the Start column. Also, fill in their Inventory Worksheet, Regalia and Asset Removal Worksheet and Depreciation Worksheet with the items reported last year. Send them out to the branch Exchequers as soon as possible after you have filled them out. You can do this via paper in the postal system or via email with an attachment for the Excel form workbook or an email with the figures. Remember, items mailed across international borders take longer to arrive. For example, mail to Canada from the U.S. takes 2 to 3 weeks.

C. Collecting Financial Reports

You are responsible for making sure all Exchequers within the Kingdom submit the proper reports to their superior officers. Sometimes the superior officer is you.

1. Kingdom Exchequer or a designated representative will collect financial reports from the Exchequers within the Kingdom.

Quarterly and year-end reports, as well as event financial and attendance reports are due as required by Kingdom Financial Policy. The reporting Exchequer should send copies of these reports to the Seneschal on the Financial Committee. If the reports are sent via email, please send a quick reply acknowledging receipt so that the sender knows the report has been received. If the report is received via the mail, either a quick postcard or a phone call to let them know you have received the report would also be polite.

2. If a report is more than a week late without prior notice, the Exchequer and the Seneschal or Guild principal are to be contacted to warn them about possible suspension.

Each Kingdom has its own procedure for suspending branch activity for non-reporting. The Kingdom Seneschal is responsible for actually suspending any branch. Work with the Kingdom Seneschal to correct the situation.

3. Any report cannot be considered complete until all required information is submitted.

A complete report is the entire quarterly report form. For the year-end report, you will also need to make sure that the Primary Account, Balance Sheet and Income Statement have been signed by the Exchequer and their Seneschal. If an incomplete report is received, the Exchequer should be notified immediately so they may submit the rest of the report as soon as possible. This includes signatures. It is acceptable to take in emailed reports and have the signed papers follow.

4. All reports should be reviewed on a timely basis to uncover any potential problems or irregularities.

Just collecting the reports without reviewing them is setting yourself up for problems during the year -end report. If they send you a report and you don't look at it, and that report proves later to have issues causing rework, you have no one to blame but yourself.

D. Distributing Corrected Versions of Financial Reports

After the final year-end Consolidated report has been compiled, submitted to the Corporate Tax Specialist, and returned when the Society's year-end report is submitted to the Tax accountant, make sure you return the final versions to the branch exchequers. You can also give them versions as you have entered them into the year -end consolidated workbook for them to use as a starting point for the first quarter report of the next year.

It is important that they receive updated versions of their reports (year end and quarterly) with any changes, along with the reasons for those changes. This enables them to learn from mistakes and not make the same ones over and over because they didn't know that you fixed it and why.

It is also helpful if you distribute a list of the most repeated errors to all the branch exchequers, without naming who made those errors. Reducing those errors can then be a goal for the next reporting period.

E. Collecting Corporate NMR and Reports

You are responsible for making sure that all events are reported correctly to the Corporate Office. This requires communication with the branch exchequers to ensure that all qualifying events are reported promptly and properly. You can delegate the tracking process, but you are still responsible for making sure that the reports and checks are turned in on time. It is a benefit to the Society Exchequer if you could email your sorted report when you send the printed report and check to the Corporate Office. See Chapter 8 for information on using the report form.

You can send the report and check to the Corporate Office with the numbers and funds for all the events in that month quarter before you have collected the funds from the branches. Getting the transfers sorted out internally can be done after the funds and event attendance information is sent upward.

F. Emergency Deputy

Make sure your emergency deputy has access to all your files and knows your passwords. Regularly update them on current issues and projects so that if the worst should happen, they can step in and be productive as soon as possible. If you need to take a break or a vacation for any reason, you can delegate some ordinary business to them for handling for a short time until you come back. This can serve as additional training if they are interested in succeeding you.

Your emergency deputy should be someone who doesn't travel with you – because chances are if something happens to you, it will happen to them too, and that will negate the benefits of having an emergency deputy.

IV. ISSUING WARRANTS/ROSTERING

The Kingdom Exchequer is responsible for warranting all the Exchequers and their deputies within the Kingdom and any of the Kingdom Exchequer's deputies. Warrants may be revoked for cause for any Exchequer at the discretion of the Kingdom Exchequer and the Crown. However, efforts should be made to find the cause of the problem, not just fire people the first time they mess up. This is a volunteer organization, after all. Being fair during adverse situations will increase people's willingness to volunteer.

Warrants for all Exchequers within the Kingdom bear the signature of the Kingdom Exchequer and the Crown. The duration of warrants for local officers is at the discretion of the Kingdom Exchequer, but is usually for one or two years.

The Crown may not determine for a Kingdom officer who they must warrant. Both the Crown and the Kingdom Exchequer have to agree that the person should have a warrant before one may be issued.

If someone is removed from a roster warrant, even if they were replaced on the warrant by someone else for that position during the normal warranting process, they should be informed in writing that they are no longer on the warrant.

The Kingdom Exchequer also warrants any deputies of the exchequer at the local branch, such as those for emergencies or tracking equipment. This is so that anyone who manages SCA assets is covered by a warrant, as well as facilitating if a sudden change of officer needs to happen.

It is not necessary to warrant everyone who holds SCA assets – only those who manage the assets: anyone who is responsible for knowing where and in what condition the assets are. They can be the same person, but don't have to be.

V. TRAINING

The Kingdom Exchequer is responsible for ensuring that training is available for all Exchequers in that Kingdom.

This may be done through formal regular meetings, training sessions, or individual instruction. This duty may be delegated, but the final responsibility remains with the Kingdom Exchequer. It is in your own best interest to do this for three reasons:

1. Educated Exchequers submit more correct reports, reducing the time needed to correct the reports on your side.
2. Educated Exchequers train each other and their own successors, continuing the trend of correct reports.
3. Educated Exchequers may be interested in succeeding you in this position, or moving up into a regional deputy position.

VI. MANAGING INTERNAL ADMINISTRATIVE FORM TEMPLATES

Each kingdom has developed its own forms for managing internal activities, such as events, deposits, advances, etc.

The Kingdom Exchequer should make available standardized forms for these activities. There are several forms that are already in existence that have been developed by other Kingdoms and used in many places. These forms are not required at the Society level, but make reporting within each Kingdom easier and more consistent.

Make sure you are familiar with and agree with the forms that are currently used in your kingdom, and improve them if you feel it necessary. Also make sure that you have some sort of directions on how you want the forms filled out available with the forms, or cover this topic in an exchequer training class.

Here is a list of types of forms currently available on a number of Kingdom websites:

- A. Event Budget and Event Report forms.
- B. Gate admittance and tracking forms (some include waiver text).
- C. Deposit Record forms.
- D. Cash Voucher/Reimbursement Request forms.
- E. Funds Advance Request and Reconciliation forms.
- F. Non-member Registration submission forms.

VII. REVIEWING THE LOCAL REPORTS

There are several things that need to be checked when reviewing the local reports quarterly, and before you enter them into the workbook for the year-end report. First, the local reports need to be complete, so it's a full picture of what occurred during that quarter. Second, the activity should match what happened during that quarter. Third, the report should balance. Fourth, the detail information should be reviewed for appropriateness, and moved to better reporting spots if necessary.

Consider this a pre-screening for problems – you'll be thankful in February that you caught so many potential issues during the quarterly report reviews.

A. Completeness

Is the report form used the correct one? Forms are updated and change periodically, so make sure that the forms used are the newest ones.

Answer the following questions to ensure completeness: Are all required forms included? Are all required bank statements included? Does the ending cash match the ending balance on the statement?

B. Activity

Does the activity on the report match what actually happened? If the branch held an event, are there transactions reported to support that event, such as event income? Even dollar amounts should be verified.

C. Balancing

If the report does not balance, first, determine how far they are off by subtracting the Change in Net Worth from the Net Income. On the excel workbook for branches, the difference is off to the right of the form next to the Change in Net Worth line. Test the off amount to see which rule it fits below:

Off amount equal to amount of one transaction. Can the amount you're off by be traced to a particular transaction? Verify that cash and checks shown as outstanding on the cash reconciliation sheet have been also included on the income and expense sheets and vice versa. Off amount evenly divisible by 3. It might be a transposition error (e.g. writing down \$156 one place, and \$165 as the other entry). How do you tell if it's this problem? If the difference is evenly divisible by 3 (or 9, which is how some schools teach it), then it's probably a

transposition error. In the example above, the difference between 156 and 165 is 9 ($165-156=9$). Nine is divisible by three. This will always be the case in a transposition error regardless of the amount, even with large amounts. For example, 5146 gets converted into 1546. This is a difference of 3600, which is divisible by 3 (1200). 145623 is converted into 146523 (900 difference, which divides equally by 3). NOTE: This should work even if the transposed numbers are not next to each other.

D. Beginning Number error

Did they copy the beginning numbers from the prior report correctly? It is a common problem. In particular, did they change the beginning numbers from the last report because they found an error and decided to fix it? To fix this, leave last year's numbers alone, and place the amount of the discrepancy on the Income Statement under Other Income or Other Expense, with a description of "Correction of prior year figures." Don't go back to the prior year report. At this point the prior year is set in stone.

E. Depreciation error

Is the amount related to your depreciation? Depreciation is calculated on the Kingdom workbook – the local reports just have to match it. Make sure that the ending Value and Accumulated Depreciation match, as well as the Expense. The local report workbook will make sure everything is reported properly, but they may not be using the proper workbook.

F. None of the above

Sometimes if they don't immediately recognize the amount, and it's not a transposition error, they have failed to post both sides of more than one transaction. Because these add up, they're hard to track. If they've been doing regular quarterly reports, and you were in balance the previous report, all you should need to do is double check the entries since then. Have you recognized income/liability for each bank deposit? Making bank deposits increases your "Cash in Bank" balance, an asset, so you must make a corresponding increase in income to make the net effect zero.

If you've written checks, did you decrease the bank account? Did you increase your expenses or decrease your liability? This works in reverse from income.

G. Ask for help

When all else fails, call the Society Exchequer or a former Kingdom Exchequer who is available and ask for help. Sometimes a second pair of eyes will find it in seconds after you've torn your hair out for hours.

H. Year End Specific Problems

1. End-of-Year Transfers

These happen when one account sends money to another at the end of one year, but the money isn't received until the next year. The sending branch reports the money, but the receiving branch doesn't. To fix this, adjust the receiving account's report to add the transfer on their SCA Funds Transferred Worksheet - IN and the Income Statement, and add the amount of the transfer to the Comparative Balance Statement under un-deposited funds & Late Arriving Transfers. This will balance their report. Then, notify the branch you have changed their report, and not to report that transfer on this year's report.

2. Review Detail Pages

There are several detail pages that should be at least skimmed to check for appropriateness. A lot of year-end issues can be prevented if the quarterly reports are checked and corrected.

3. Cash on Hand

Deposits should be made in a timely manner and as soon after receipt as possible. However, funds should NOT be held for longer than 14 days for any amount over \$50, or 30 days for any amount less than \$50. A variance can be given, if needed, in case of unusual circumstances. Consistent amounts of un-deposited cash are highly discouraged. (SFP XII.A) Petty cash accounts are not allowed except in very special circumstances. Make sure you have any authorizations for petty cash in writing.

4. Property Lists

Inventory, Regalia and Depreciated Equipment should be reviewed to make sure that any new items have been added, and any removed items have been removed. Also check the released property to make sure that if any low -value inventory items have been sold, the income has been recorded.

Note: For regalia if an individual is charging labor to make regalia or depreciated items (ie pavilion) then you must have them fill out a W-9 and send it to the Corporate Tax Specialist. At the end of the year the Corporate office will fill out a 1099 to anyone receiving \$600 or more during the year. This is combined from any group that paid an individual as one group may pay someone \$250 and another group paid that same person \$350.

5. Receivables

Check any receivables for appropriateness. NSF checks need to record both first and last name, and you should know what the exchequer is doing to recover those funds. They shouldn't be kept on the books if no effort is being made to collect, but while collection efforts are taking place, they shouldn't be written off as a Bad Debt. Cash advances should not be outstanding more than two quarters in a row – any longer and it will need to be checked. Also, any site deposits held by site owners should be listed under Other Assets, not Receivables, unless the event has occurred as of the end of the quarter and they are just waiting for it to be returned. Branches do not have receivables from other branches.

6. Other Assets, Payables and Other Liabilities

Make sure that these look reasonable according to the rules for using these categories (available in the Branch Exchequer's Reference Handbook). Anything with another branch name on it should not use these categories.

7. Donation Income

Make sure that any entries here are from individuals or groups, plus any money received from a Subsidiary such as NMR and profit splits.

8. Advertising and Insurance

Make sure that any entries here are to outside organizations, and not to the SCA. Advertising in the Kingdom Newsletter should be moved to Transfers (even if it is a reimbursement), and the same goes for Insurance, unless it is a transfer that crosses international borders – then it is considered a donation (for both in and out).

Note: Money from a Subsidiary for advertising is an expense and not a transfer and gets

recorded as advertising income. If the Subsidiary is purchasing SCA insurance then it gets recorded under Fees and Honoraria.

9. Transfers

Make sure that any entries here are reported in the correct section. For example, transfers to the Kingdom Newsletter are internal transfers. If a transfer is to or from outside the Kingdom, make sure that the Kingdom involved is included.

Also make sure that the check number and date are included – this may be important during the year-end report if the other half of the transaction wasn't reported.

10. Fees and Honoraria

Make sure that any entries here are reported in the correct section; web service fees, trailer registration fees, shopping club membership fees, etc. If any of these items looks like it was a payment to an individual or group of individuals (not a business) for a service, the Society Exchequer should be consulted as to whether that needs to be tracked for a possible 1099 requirement. Anyone earning more than \$600 per year for services will need to be issued a 1099 by the Corporate Office, and these have to be issued in January of each year. Therefore it is very important that any potential 1099 situations be detected before the end of the year.

11. Donations

Make sure that any entries here are reported in the correct section, and that we have an FEIN for that organization. This is also where transfers to branches outside the country and to Subsidiaries are listed.

12. Prepaid Expenses and Deferred Revenue

Make sure that any entries here are current. Did the event already occur and the Deferred Revenue is still listed or the Prepaid Expense for the site or dumpsters did not get removed.

13. Other Income and Other Expense

Make sure that these entries have detail information – because they will almost always be moved somewhere else. If there is not enough information to determine where it should go, contact the branch and let them know that they need to add more detail so you can tell them where to properly report it.

VIII. OTHER CORRECTIVE ACTIONS

When branches are failing financially, either through spending or lack of reporting, there are three options that can be taken that are not sanctions (i.e., directed at a person), although sanctions may be imposed in conjunction with these other corrective actions. These options are suspension, dissolution and financial probation. Abeyance does not apply in reference to branches (the term only appears in the governing documents as a reference to a reign under the sanctions section). The only corrective action that a Kingdom Exchequer may take with a branch is Financial Probation. Suspension and dissolution are done solely under the purview of the Kingdom Seneschal.

Principality Exchequers may be delegated to manage oversight of corrective actions taking place within their Principality, subject to Kingdom Exchequer review. However, the Kingdom Exchequer should initiate any corrective actions.

A. Exchequer Remediation

The Kingdom Exchequer may create a Corrective Action Plan for a branch exchequer in order to help train them in their office after some adverse situation occurs. This entails the Kingdom Exchequer or their deputy maintaining close contact with the exchequer, including but not limited to: periodic contact (such as weekly phone calls), frequent reports (such as monthly), or required reading and a quiz on basic exchequer knowledge. This action should be taken if the actual source of a problem is the exchequer's lack of experience or training.

B. Branch Financial Probation

Financial probation is to help ensure that a branch is following the rules properly and making financially sound decisions. This is not to be imposed lightly, and there should be a large amount of documentation and very solid reasons for you to micromanage a branch to this extent for any length of time.

This corrective action should be taken when the problem is more than just the exchequer.

Financial probation is not a situation where a Kingdom Exchequer runs a branch for the local members, or makes them spend money that they don't agree to. The only exception is that you can insist the branch spends funds for administrative purposes to fix the situation (such as paying for replacement bank statements or filing supplies). It is a limit on a branch's financial activities where the Kingdom Exchequer or their designated deputy must also review the desired activity for appropriateness until either a certain state of financial management is reached, or a time limit runs out. The branch still makes decisions on what they want to do, but the Kingdom Exchequer can say no or modify the budgets or expected expenses to where they are more realistic.

C. Forms of Financial Probation

Financial probation is a form of extra oversight imposed upon a branch from above. This can include, but is not limited to:

1. The Kingdom Exchequer (or their designated deputy) approves all event budgets before the event may be placed on the calendar.
2. The Kingdom Exchequer (or their designated deputy) approves all administrative budgets before any expenses may be reimbursed.
3. The Kingdom Exchequer (or their designated deputy) may close any dedicated funds during the probation, so that no income or expense transactions may occur involving that fund during the probation.

D. Length of Financial Probation

No financial probation should last for more than six months without another review of the situation. If the situation has not improved within six months of extra oversight, then it is time to review the status of the branch in general with the Kingdom Seneschal.

Each branch's financial probation should have a set of goals that the branch must achieve in order to get out of financial probation. These can include, but are not limited to: running an event with either a zero or positive profit, raising enough funds to cover an event of the type normally held by the branch, setting and adhering to a budget during the term of the probation, creating a filing system for the exchequer's office and back -filing X years of records, or any combination of the above.

E. Initiating Financial Probation

To put a branch into financial probation, the following steps must be followed:

1. Contact the Kingdom Seneschal and the Crown. Let them know why you will be taking such an action, and how long the probation will last. Make sure they will back you up on this. You can also ask for the Society Exchequer to back you up, or help resolve any differences between you and the Kingdom Seneschal or Crown regarding putting the branch into financial probation.
2. Determine who will manage the probation; you or a deputy. This means micromanaging the branch, so if you don't have the time to do it yourself, you would only be making the situation worse if you also took this on. Get a trustworthy deputy to manage this for you in that case. This deputy would be keeping you informed of any decisions or activity that occurs, but you don't have to be involved in the decision-making process.
3. Contact the branch administration in writing, stating the reasons for the financial probation, the form of the financial probation, who will be managing the financial probation, and the length in time of the financial probation.

You can send them an email, but follow it up with a printed letter. The branch administration consists of the Seneschal, the Exchequer, and the Baronage, if applicable. If you know the contact information for the entire financial committee for that branch, you can copy them in on the letter. Also copy in the Kingdom Seneschal and Crown on the letter.

F. Termination of Financial Probation

If, at any point during the financial probation or at the end of the probation, the situation has improved acceptably, the financial probation may be lifted. Repeated imposition of financial probation is a sign of a much deeper problem and the Kingdom Seneschal should be consulted as to the viability of the branch as a whole.

G. Branch Suspension

Only the Kingdom Seneschal may impose suspension on a branch. The Kingdom Exchequer may request that a branch be suspended due to non-reporting, unsuccessful financial probation, or any other appropriate reason. The Kingdom Seneschal notifies branches of a Suspension. This notification must state the exact date the suspension is effective, the reason for the suspension, and identify the tasks and timeline for actions that will lift the Suspension.

Branches in suspended status may not:

1. Conduct ANY official SCA activities, including (but not limited to) activities that invoke SCA insurance (fighter practice, demos), Populace meetings (dance practices, A&S nights, Court events, classes), and events (Kingdom Calendar and Locally Publicized Events)
2. Collect any site fees, donations or other funds for the SCA.
3. Spend any SCA monies, including hall/site/facility rentals, regalia purchases, reimbursement of officer and Royalty costs, etc.
4. Costs incurred during a Branch Suspension will NOT be reimbursed after the suspension is lifted.

The Kingdom Seneschal may lift suspended status when all issues causing the suspension are addressed to the satisfaction of the Kingdom Seneschal and Kingdom Exchequer's office. The responsiveness of the branch, and the timeline in which the corrective actions are taken, will be considered in the decision to lift the suspension.

H. Branch Dissolution

Only the Kingdom Seneschal may decide to dissolve a branch. The Kingdom Exchequer may request that a branch be dissolved due to non-reporting, unsuccessful financial probation, or any other appropriate reason. Dissolution of a local branch is a status change that is requested/recommended by the Crown and/or Kingdom Officers, and implemented by the Kingdom Seneschal's office.

1. In the case of incipient branches, the Kingdom Seneschal has sole authority to dissolve the branch.
2. In the case of a branch that is not Incipient, the SCA Board of Directors must approve Dissolution at a meeting.

The Kingdom Seneschal sends the request to the Society Seneschal to present to the Board of Directors at their next meeting.

Branches that are dissolved are no longer SCA branches; the officers must close all bank accounts, turn over all funds to the Kingdom Exchequer or the Exchequer of another official SCA branch, and must turn over all regalia and other SCA assets to the Kingdom.

CHAPTER 3 – FINANCIAL COMMITTEES

Financial committees are responsible for management of all assets (funds and non-monetary) held in the name of the SCA. (SFP VII A) As the financial managers, Financial Committees are responsible for making all financial decisions.

A Branch Financial Committee is comprised of a minimum of three paid members of the SCA, and must include the Warranted Exchequer and the Warranted Seneschal (SFP VII C) and at least one other member. If nobility is available (e.g. Crown for Kingdom, Landed Baron/Baroness for Branches), they will be the third member of the Financial Committee, with one collective vote. The Financial Committee may contain additional members, in addition to those listed above, and may be expanded to include any number of additional people, up to and including all of the officers, or paid members of the branch or guild.

For Branch Financial Committees, all members may, but are not required, to be signatories on the bank account.

The Kingdom Exchequer has the authority to overrule the Branch Financial Committee, if the committee's decision would violate SCA Financial Policy (Branch, Kingdom or Society), violate 501(c)(3) status or put it in jeopardy, or would violate IRS regulations or Kingdom law. Any such overruling may be appealed to the Society Exchequer. The Society Exchequer has the authority to overrule decisions of the Kingdom Financial Committee for similar reasons. Any such overruling by the Society Exchequer would be appealed to the Corporate Treasurer.

It is a good idea to make all the bank account signatories members of the financial committee, even though the Society Exchequer won't usually be participating in the committee discussions.

I. FINANCIAL COMMITTEE RESPONSIBILITIES AND PURPOSE

The primary responsibilities of a financial committee are setting their branch financial policy and approving all financial activities (budgets, event budgets and non-budgeted expenditures). The purpose of a financial committee is to appropriately spread the responsibility for decision-making to a team. The exchequer's role is to review actions to determine whether it is allowable according to policy or law. Once a determination is made that the proposed action is allowable, the financial committee decides, as a team, whether it is desirable to pursue the action. Just because the action is allowable does not mean that it is desirable or necessary. It is up to the Financial Committee to make that determination. If the Financial Committee approves an action, but the Exchequer voted against, it is the responsibility of the Exchequer to carry out their duties regarding that action unless the action violates policy or law.

II. FINANCIAL POLICIES

Kingdom Policy cannot contradict or loosen any part of Society Policy, nor can Branch Policy contradict or loosen any part of Kingdom policy. For example: Kingdom Policy sets \$500 for awards, a Baronial Policy could limit award expenditures to \$200 and must have unanimous financial committee approval.

It is the duty of the Exchequer to work with the Financial Committee to make and enforce any specific policies effective in that Branch in addition to any “superior” policy.

SFP was amended in October 1997 to include Kingdom Financial Policies in order to give precedence to them with regards to Kingdom Law. A side effect of this is that the Board of Directors, at the request of the Society Chancellor of the Exchequer, must approve any changes to Kingdom Financial Policy. Current SFP including all the policies for the Kingdoms, Inter-kingdom Events, and Society Offices is available from the Corporate Office or at www.sca.org in the Officer Tab – Society Exchequer.

A. Kingdom Financial Policy and Precedence of Law

Kingdom Financial Policies fall within the Precedence of Law as published in Corpora as part of Society Officer’s Policies approved by the Board. This puts Kingdom Financial Policies below the By-Laws of the SCA, Inc., the Corporate Policies of the SCA, Inc., and Corpora. This also puts Kingdom Financial Policies above Kingdom Law. Kingdom Financial Policy would overrule any financial sections in Kingdom Law, but cannot reverse, overturn, or loosen any restrictions that are in the By-Laws, the Corporate Policies, or Corpora. They also cannot reverse, overturn or loosen any restrictions that are in the main part of Society Financial Policy.

B. Purpose of Financial Policy

The reason financial policies are required:

1. convenience and clear understanding of the rules and financial requirements;
2. incentives for compliance, which include convenience, ease in handling financial matters, minimization of problems or errors; and
3. Disciplinary actions for non-compliance.

C. Requirements from Society Financial Policy

Society Financial Policy (SFP VIII A and B) states that Financial Policy must include minimum specific information:

1. Composition of Financial Committee. Kingdom financial committees must include as members the Kingdom Seneschal and the Kingdom Exchequer. Financial committees can be comprised of as few as three or as many members as policy allows. Committees are free to choose the method for the addition of financial committee members, but it must be fair, impartial and written into the financial policy. This is a topic for discussion within your Groups to make this determination.
2. Terms of Financial Committee members. If the committee members aren’t officers, it must be specified how long they are on the financial committee. If they are officers and the term doesn’t match the term of office, it must be described how long they are on the committee. If Crown or Nobility are part of the financial committee, their tenure coincides with their reign.
3. Timeframes and methods for meeting. Clear time frames need to be specified for regular financial committee meetings (like once a month, once a quarter, etc.), who can call the meetings (anyone or just exchequer or seneschal), who runs the meetings (typically exchequer, but can be seneschal or other member), and any other meeting arrangements that are required (because of distance, use of WebEx or by phone).

4. Timeframes and methods for action approval under normal circumstances and in emergencies. Financial Policy must state how budgets and expenditures are approved, describe voting procedures (Royalty and/or Nobility votes count as one single vote). Is there an exception for financial committees with five or more votes? If so, do the Heirs (for Kingdom Financial Committee) have a separate composite vote from the sovereigns? (SFP VII.F) Possible voting procedures include unanimous vote, consensus, or 2/3 majority. This section could also include when and how budgets are approved. It is, however, recommended that any policies governing the reimbursement of Royalty for travel, office expenses, etc. be included in the Kingdom Financial Policy.

5. Reporting requirements and schedule for reports to branch administration. Specify what reports are required, when they are due, and to whom they are given. (Example: Branch reports go to Kingdom Exchequer, and Branch financial committee; Kingdom reports go to Society and Kingdom Financial Committee).

6. Timeframes and methods for review and revision of the financial policy. Financial Policy should be reviewed regularly. Specify how often this is to be done. (No longer than biennial [every two years]).

7. Methods for controlling cash receipts. If there are any special cash handling procedures or specifications that apply, they should be included in here. Not all kingdoms run events through the Kingdom account, so this may not apply at the Kingdom level, but it should always be included at the local level.

8. Any policies regarding event admission charges or complementary passes. If there are any special customs regarding who is not charged admission to events, they must be included in this section. Any entries under this category have to be class-based, small countable groups, and self-selecting (a person can choose to meet the requirements and be included in the group), but not person-based. Examples are: the Royal family, the Event Steward, Feast Steward, gate staff, etc. Not allowed would be: the autocrat's household, the local branch, a list of the seneschal's friends, etc.

- a. Non-members may not receive complimentary passes (SFP VIII.A.8)
- b. Contractual obligations may be exempted on a case by case basis

D. Additional Information Required in Kingdom Financial Policy

Kingdom Financial Policies must include, in addition to the normal financial policy sections:

1. Reporting requirements and schedules for branches within the Kingdom. Specify what reports are required and when they are due to whom in the Kingdom administration.
2. Any additional financial policy requirements for branches within the Kingdom. This includes requirements for local branches that are more stringent than SFP, such as types of bank accounts allowed, extra procedures to gain office, etc.
3. Any additional policies desired by the Kingdom Financial Committee. Put any other requirements here that refer to special kingdom customs, such as allocations for special purpose funds.

E. Financial Policy Additional Information

Financial policy is mandatory (SFP VIII). However, unreasonable or inconvenient rules will be challenged and may cause more problems than benefits. When preparing Financial Policy

think about how the policy will translate to the members of your Branch or Kingdom. Enforcement of compliance to inconvenient or unreasonable policy will possibly makes things worse. Think about solutions for problems before adding policy. With that said, there are many Branches that like a lot of clearly written policy, and others that like to have guidelines they can work with. Think about the needs of your particular group as you write your policy.

The Kingdom Exchequer is responsible for guiding the local branches in making their own financial policies. Each local branch should have a written financial policy. In small branches, this may be put off until they are larger or more stable, but having a written financial policy will always prevent more issues than not having one will. Here are some guiding principles for local financial policy development.

Financial Committees are supposed to make things *easier* for branches to do business, not harder, by involving an optimum number of interested and trusted people in the decision making process, while not bothering those that just don't care. Bottom Line: In Financial Policy, the Branch invests the Financial Committee with the authority to make financial decisions on behalf of the Branch. This is a good thing.

The Branch controls the selection of the first financial committee by approving the first financial policy, which outlines the composition of the first Financial Committee.

Financial policies may be structured that any changes to it are controlled by the branch paid membership (not just the financial committee), including any changes to the composition of the financial committee. Financial policies may also be structured so that any changes to it are controlled by the financial committee. It all depends on how comfortable the branch is with the financial committee composition and how much they trust the people holding those positions.

As stated above, Financial Committees must involve the officers who are responsible for the financial health of the branch - the seneschal and the exchequer. A financial committee needs only one other person to make an odd number of members to avoid tie votes. Any other branch members who are interested may be a part of the financial committee, but it is not required. Any other branch members or officers who the rest of the branch thinks should be a part of the financial committee may be a part, but it isn't required, and the person can decline. If the branch does not want any person who is not the seneschal or exchequer to be on the financial committee, they do not get to be on the financial committee no matter how much they want to be.

It is not required that every member of a branch be a member of the financial committee. Some do, some don't. It is left up to the individual branches to find what serves their needs best.

It is not required that the financial committee be the final authority, nor is it required that the financial committee not be the final authority in approving financial matters. Branches may use their financial committee as a 'filter' for issues so that the entire branch considers only large issues ready for approval. Branches may also use their financial committee as the final or only approval authority.

Only paid members may be on the financial committee. If a branch decides that all paid members of the branch are the financial committee, that's fine. If there are sufficient members

available and interested, the committee can be as large or as small as the branch wants, with a minimum of three. SFP is specifically left vague to suit a number of kingdom's needs.

A prudent financial committee that is a subset of the branch members will make sure that all of its meeting notes are made public, and that potentially contentious proposals are put to the branch for discussion before the financial committee votes, so that once everyone has had their say, the vote is done and is final. All decisions made by the Financial Committee SHOULD HAVE TRANSPARENCY! This is why Financial Committee Meetings should be public. Minutes taken at these meetings should be published in a timely manner and 'emergency financial decision making' is published and advertised to the populace as soon as possible after it has happened. If the Financial Committee is not making decisions openly and letting the Populace know what is being decided and why; in a very short period of time, disgruntled people will come along and start questioning the process.

Lastly, all the SCA, Inc. can give a branch is the minimum requirements and a framework for a branch to use. The branch fills in the details themselves. Most branches do not want the Kingdom Exchequer to make their financial policy for them. Branch members are all adults, and should be able to figure out how to appropriately represent their branch's needs themselves, from among the few members of the branch that are interested in this process. Hundreds of other branches already have.

F. Implementation Procedure

Any proposed changes to Financial Policy must be discussed with the Exchequer Superior before implementation. If the decision is made that changes are needed to Financial Policy, the changes should be distributed to the populace, either by letter, email, or published in the Branch Newsletter, just like Kingdom Law. People can't comment on a rule that isn't published.

Once the financial committee has approved the revisions to the financial policy, a copy of the revised policy which shows the changes clearly, along with the signatures or emailed approval of the committee members, should be sent to the Exchequer Superior for approval.

The Society Exchequer will forward the revised Kingdom Financial Policy and proof of approvals to the Treasurer and Board of Directors at the next available meeting for their approval.

Once the Board has approved the changes to the Kingdom Financial Policy, it will be made available on the Society Exchequer webpage. It should also be made available on the Kingdom webpage and changes published in the Kingdom Newsletter. People can't follow a rule that isn't published.

For Branch Financial Policy, it will be made available on the Branch webpage (if available), and published in the Branch newsletter (if available). Additionally, copies can be printed and available for review at Branch populace or business meetings. Again, people can't follow a rule if it isn't published.

G. Review Financial Policy

The Society Chancellor of the Exchequer may review the Kingdom Financial Policies periodically, and make recommendations for changes to be presented to the Kingdom Financial Committee to discuss. If the Society Exchequer finds that a section of a Kingdom Financial

Policy violates or contradicts SFP, Corpora, By-laws, IRS regulations, or Board decisions, the Society Exchequer will require the Kingdom Financial Committee to remove or amend the section(s) in violation.

The Kingdom Exchequer may review the branch Financial Policies periodically, and make recommendations for changes to be presented to the branch Financial Committee to discuss. If the Kingdom Exchequer finds that a section of a branch Financial Policy violates or contradicts Kingdom Financial Policy, SFP, Corpora, By-laws, IRS regulations, or Board decisions, the Kingdom Exchequer will require the Branch Financial Policy to remove or amend the section(s) in violation.

III. GRANTING VARIANCES TO POLICY

SCA, Inc. Financial Policy is available at www.sca.org. It is understood that no policy can completely cover every case, therefore it was added that the Kingdom Exchequers could grant variances to certain points in SFP (SFP XVI). These variances must be in writing. Copies of written variances should be kept by both the affected Exchequer and the Kingdom Exchequer, and must be checked during every review of books. This function may not be delegated to Principality Exchequers.

Variances are monitored to ensure that they are both necessary and efficient. Sometimes situations exist that are only temporary, and a temporary variance will cover them until they no longer needed. Sometimes variances are necessary due to modern local circumstances, and may never be removed. Other times, someone may find a more efficient way to do business that eliminates the need for the variance. Periodic monitoring during reviews will ensure that the best thing for the situation is being done.

IV. APPROVING FINANCIAL ACTIVITIES

Ideas can be brought to the financial committee for consideration from anyone (you don't have to be on a financial committee to present ideas or budget requests). Examples: we need to buy a pavilion.

Here are things to remember when discussing proposed financial activities.

A. Majority Vote, Unanimous Vote and Consensus. Majority vote is where the count of votes to pass is more than half of the total possible votes. Unanimous requires everyone to vote for the item to pass it. Some branches may choose a percentage of votes to pass between majority and unanimous, such as two-thirds or three-quarters. When there is a formal vote for an especially contentious issue, there can be winners and losers. Care should be taken that having one group of people constantly losing out on their views doesn't alienate them unduly. Consensus means that there is no substantial objection. Consensus is where, rather than asking for yes votes, there is a request for objection to the item. If there is no objection, the item passes. If there is objection, the objection is discussed and the question asked again until either the item is dropped or the item passes. Consensus only works where there is a feeling of teamwork rather than factions.

B. Appearance of Fairness and Objectivity in the Decision. The main thing to avoid when approving financial activity is even the appearance of unfair personal benefit or influence. Make sure that all decisions are made fairly, objectively, by more than one person,

and to the benefit of the branch. If a branch member is involved personally in the transaction (either as buyer or seller), treat them as any other vendor outside the branch. Make sure that they don't have unfair influence or advantage in the decision-making process. Make sure that the price being charged or paid is not significantly different from what anyone else would charge or pay. Finally, make sure that everyone interested has a chance to buy or sell whatever is being discussed - don't narrow the field unfairly. Taking these steps will help to ensure that there won't be questions with any transaction.

C. **Sustainability of the Activity.** The second main thing to consider is whether the expense is a single occurrence or a repeating occurrence. Repeating expenses should be looked at in the long term as to how it will be funded. It is important to note that it is not necessarily bad financial planning to have the branch decide to completely fund a repeating expense. It is bad financial planning if there is no thought of how to replace that money as it is used up in order to not eventually bankrupt the branch. An example of a repeating expense is site rental for weekly fighter practice. There are as many different cost levels for this as there are branches in the SCA. Some are free, and some are quite costly. The goal is to make sure that the branch won't bankrupt itself funding it. One way is to perform demonstrations or other volunteer work in return for reduced payments. Another is to ask for donations from the attendees to offset the branch's expense. A third is to divide the weekly charge by the number of attendees and collect money until the charge is covered. A fourth is to set a weekly price and keep it in a dedicated fund used to pay for the site.

D. **The Activity Is Not Contradictory To Our Purpose.** An important thing to consider is that the proposed activity supports, or at least goes along with, our organization's purpose: education and re-creation of medieval and renaissance European culture.

E. **Allowable vs. Desirable.** The last thing to consider is that there is a difference between allowable and desirable which is where some people might get an incorrect impression of either their duty as exchequer or the decisions an exchequer makes. The Exchequer may absolutely veto any item that is not allowable. The Exchequer does not need to agree that the item is desirable if the rest of the Financial Committee agrees that it is desirable.

There are certain things we cannot do with our funds. It is the Exchequers job to make that determination.

There are a lot of other things that we maybe shouldn't do but are still allowed: buy something unnecessary or buy something necessary at that price or at that time. Desirable depends on your viewpoint. The branch's financial committee determines desirable as a team. They have to, by a majority, agree that the purchase should be made before it can happen.

Example 1: If a shire decides to spend \$500 on a gold-plated gem-encrusted necklace in a velvet-lined oaken box with leather bindings that they only take out once a year to wave around for five minutes to show everyone that they have it, they can. It's a pretty useless item to most of us, but if it has some significance to the branch and the financial committee approves the purchase, they can have it. Their justification could be that making the gold-plated gem-encrusted necklace with the velvet-lined oaken box with leather bindings was a medieval project so that branch members could learn medieval techniques for gold-plating,

gem-mounting, velvet-lining, box-making, and leather-binding. They don't need one as long as the financial committee approves it (even if the exchequer votes against it).

Example 2: If a shire decides to accept a \$10,000 donation from someone with the stipulations that a demo is performed every year for the next five years at a faire that the donor holds with at least 10 fighters attending, an ironwork and cooking demo with brick ovens, and at least 7 period tents showing different medieval crafts, otherwise the shire will have to pay for professional demonstrators of the missing items to appear, and they think they can commit to those requirements, then they can accept the donation. It may not be seen as a good idea by others, but if that branch's financial committee thinks they can fulfill those requirements and accept the consequences if they don't, then they can accept the donation with the stipulations. This example shows a donation that is allowable but not desirable.

Example 3: A generous event planner wants to donate \$1500 to the Shire, but it is conditional that the Shire provide mead for their yearly madrigal dinners for the next 5 years. The exchequer would have to deny the donation because it would violate the alcohol policy.

Example 4: A generous person wants to donate money for heraldry submissions. There are no conditions for the donation other than it is to be entirely used for the financial obligations associated with heraldry submissions. This is not only acceptable, but a great donation for the Kingdom and its populace. Anyone is eligible to use the donation who has a heraldry submission. However, an authorization letter clearly stating the conditions would need to be provided to the donor.

Example 5: If a donation specified that the donation (all or in part) must be returned if the stipulations are not met, we cannot accept the donation. Once money is donated (and accepted), it can't be returned. The exchequer would have to deny the donation.

CHAPTER 4: BANK ACCOUNT MANAGEMENT PROCEDURES

One of the least frequently executed procedures, but the most confusing, is getting bank paperwork done properly. The process for opening an account varies from bank to bank. Once the account is open, the signature process may be changed at least once a year, depending on Branch and Kingdom Exchequer change over. The only bank accounts managed by the Kingdom Exchequer are the Kingdom-level accounts, however, the Kingdom Exchequer has to be a signatory on all the local accounts.

In order to keep the signature card change frequency down, appoint your predecessor(s) as a signer on the account (remember, they must be a warranted deputy). Also remember, it is important that someone outside the branch is a signatory on that account (i.e., the Kingdom Exchequer) in case the branch members become unable to manage the account themselves. See Section II below.

I. OPENING OR CHANGING A BANK ACCOUNT – KINGDOM EXCHEQUER

A. Do Your Research

Many banks and financial institutions offer small business or non-profit checking accounts. Before you get ready to open an account, make phone calls to several different institutions and arrange to meet with a business banker.

1. Questions to ask regarding their services and fees:
2. Is there an extra cost for paper statements?
3. Are copies of checks included in both paper and electronic statements?
4. Is there an extra cost for this service?
5. Is there an extra cost for multiple deposits?
6. What constitutes a “transaction?”
(Example: some banks will charge you for more than 10 transactions a month, but each check you deposit is considered a “transaction.)
7. Is there an extra charge for online access?
8. What is their interest rate for savings and/or CD accounts?

B. Be Prepared

After your initial discussions, and once you decide on an institution, discuss with your business banker the types of documents you will need. Each institution is a little different so asking in advance will save you some time and stress down the line. Some of the main items needed will be your driver’s license (or valid identification), your membership information, your warrant and corporate information on the SCA.

Note: Most institutions require documentation from the Society and a signature process from the account administrator at the SCA Corporate office in Milpitas, California. The contact

person for banking is Vice-President for Corporate Operations (Registrar), phone number is 800-789-7486 or 408-263-9305 (Monday – Thursday 9:30 am – 4:00 pm PT). Contact should be made with the Registrar prior to meeting with your Business Banker to ensure that the Registrar will be available to answer questions, provide required information, and receive documents.

Also be aware this process may take more than one visit to the financial institution. One trip is ideal, but unlikely. Don't get discouraged if you have to make multiple trips. This is a very important aspect of the Kingdom Exchequer's job and one that you want to give the necessary time and attention to detail. Getting it all done correctly up front will save mountains of paperwork and stress later on.

II. SIGNATURE "CARDS" (BANK REQUEST FORM)

A. Preparation

1. The term "signature cards" is a somewhat outdated term. It is, however, a term most people are familiar with, and know that it is the paperwork involved for the process of adding new signatories to an account. For purposes of this handbook, the term Signature Card indicates the Bank Request Form. See Appendix A - Form 5.

2. Branch Exchequers are responsible for filling out the Signature Card. This is the information needed:

- a. Request Type: (there is a drop down arrow to select either "new" or "Change." When you create a new account, select "new." When making signatory changes to an existing account, use "Change.")
- b. Subsidiary: If this is for a subsidiary, select "Yes." If no subsidiary, either leave blank or select "No."
- c. Kingdom: Put in the Kingdom Name.
- d. State: Use the drop down arrow to select the state where the account is located.
- e. Bank Information: Fill in the name of the Financial Institution; Address, City, State, Zip, Contact Phone, Contact Fax, Contact Person and Account Number (on existing accounts only).
 - 1) NOTE: If you have a Personal Banker that oversees multiple accounts for your Kingdom, use that information, not each independent location.
 - 2) NOTE: The contact name and fax number is important, as that is how the Registrar will send authorization.
- f. Account Signers: You need to put the LEGAL name of the signatory, along with SCA Membership number and expiration date. In the "Keep, Add, Remove" column select "Add" for a new signatory; "Keep" if a signatory is to remain on the account, and "Remove" to remove a current signatory. All signatories on SCA accounts must have a valid membership (SFP V.A.). Your Signature Card will be rejected by the Society Exchequer if you do not have updated membership information.
- g. Requesters Information (Modern Information): This is the Legal name, address, phone and email of the Kingdom Exchequer.

3. Once all the information is correct, the Branch exchequer submits the form to the Kingdom Exchequer, who will review the form and double check to make sure the information is correct. The completed form will be forwarded electronically to the Society Exchequer by

the Kingdom Exchequer (via official email). A cc of the email to Society Exchequer should be sent to the Branch Exchequer.

4. Society Exchequer reviews and approves the signature card and forwards to the Registrar for authorization. Society Exchequer will cc Kingdom Exchequer on email. Once authorization is obtained at Corporate, Registrar will fax the authorized signature form to the bank and contact person listed on the Form. NOTE: This is currently the only way that the signature cards are transmitted to the financial institution.

5. Once the Financial Institution receives the signature card, arrangements can be made for the new signers to go into the bank to be added onto the account as a signatory.

B. Signatories:

1. Royalty may not act as signers on any SCA account, Branch or guild.

2. The Society Exchequer, or a representative approved by the financial committee, must be on all accounts in the Kingdom.

a. Note: When the Society Exchequer officer changes, there is not an immediate need to replace them on the Kingdom Accounts. Wait until there is a change on the signatory form and add the new Society Exchequer at that time.

b. The Society Exchequer needs to be on the account for two reasons:

1) To maintain an “outside of Group” signatory in the case of an emergency;

2) In the case of dissolution or disappearance, the Society Exchequer can quickly and efficiently take control of accounts.

3. Kingdom Exchequer must be a signatory on all Branch accounts.

Something to consider, have the outgoing Kingdom Exchequer (if they are staying on as your deputy), or your emergency deputy be added at the same time that Kingdom Exchequer is being added to the account. This will help in case of any problems or oversights that may arise.

4. Two signers may not reside at the same address (e.g. married couples, partners, parents / children / grandchildren, roommates or any other combination that share the same address). (SFP V.D.)

C. Delays in Receiving Your Signatory Card

1. If more than two weeks pass and you have heard nothing on your signatory card, the following is the most effective course of action (and this will be done by the Kingdom Exchequer):

a. Contact the banker whose name and contact information was provided on the signatory card. Have them double check to make sure that a fax was not received. (This is usually the problem. Bankers tend to ignore or “not receive” faxes).

b. If the banker does not have the form, contact Society Exchequer to make sure that the form was received and that there were no problems.

c. If the Society Exchequer forwarded the signatory card to Registrar more than a week prior, contact the Registrar directly. Remember, when contacting their office be courteous and identify yourself as the Kingdom Exchequer (and name your Kingdom) and what you are specifically looking for (the Kingdom account, or the Branch name). Have a copy of the form in front of you when you call as it will make it easier and more efficient for both Registrar and Kingdom Exchequer. Note: Kingdom Exchequer should be the contact with Registrar.

d. The most common reason for delay is that Registrar faxed the form to the bank and for some reason your personal banker did not receive a copy; or, the banker name provided was gone for the day or it was misplaced. All these are common occurrences. Ask Registrar to fax again.

e. Contact the personal banker again and let him know that a fax will be re-sent within 24 hours and to watch for it.

Follow up with the Banker to insure that the faxed document was received.

III. CORPORATE RESOLUTIONS

A Corporate Resolution is an official document which permits an organization to do business with the financial institution. As these are formal documents, financial institutions vary greatly on what information and documentation is required.

This is a specific question you will want to discuss with your personal banker before you proceed with getting your account set up. He can instruct you on exactly what documents and forms will be needed, and who will need to sign.

SCA, Inc. maintains a current corporate resolution signed by the Board members at the Corporate office. A copy of this resolution can be obtained from the Corporate Registrar.

Note: The bank may not accept this resolution.

Remember, a corporate resolution (provided by the Financial Institution) will be signed by the SCA, Inc. corporate representative, not by the Kingdom Exchequer.

Corporate Resolutions for the SCA should only allow debit and credit transactions via paper (meaning checking and savings accounts). No loans or other instruments are allowed. No debit or credit cards are allowed. No ATM access cards are allowed. (Note: Some institutions require an ATM / Debit type card to make deposits. This would be the only exception to the ATM access card / debit card rules).

If a section in the required Financial Institution Corporate Resolution allows ATM or EFT (Electronic Funds Transfer) access, making of loans, or other loan-type sections, those sections should be left blank or crossed off and initialed (if the bank allows).

In the event that the Financial Institution will not allow alterations to the resolution and if there are no other acceptable Financial Institutions available, use the required form. NOTE: Kingdom Exchequer will be required to monitor all accounts to ascertain that no loans are written, no debit or credit cards are issued and that no EFT or ATM services are used by the Kingdom or Branches.

IV. CLOSING A BANK ACCOUNT

When changing banks or dissolving a branch, the old bank account(s) must be closed. If you are changing the accounts, open the new account with a check from the old account and start using the new account as soon as you have checks printed and delivered. To close the old account:

A. Make sure all outstanding checks have cleared. Keep track of all checks that are outstanding on the bank statement and contact the recipients if necessary to get the checks

Chapter 4 – Bank Account Management Procedures

deposited and cleared. If the checks were lost, let the bank know what checks you are voiding out when you close the account.

B. Move all remaining funds to another SCA account. Ask the bank for a cashier's check for the remaining balance, made out to the destination branch. Make sure that this check is delivered to the new bank as soon as possible, and if mailing has to be involved, use priority mail with a tracking number. Cashier's checks are easy to steal and we want to protect ourselves as much as possible.

C. Once all checks have cleared and a certified check is obtained for the balance in the account, CLOSE the account. Don't just stop using it, close it and make sure that you have it in writing that the account has been closed. If you don't, the bank can add fees and costs to an open account.

CHAPTER 5 - MANAGING ASSETS – CASH

The Exchequer is ultimately responsible for the custody and safekeeping of all assets. These custodial tasks may be delegated; however, this delegation does not in any way diminish this responsibility.

There are three different types of "cash" asset: Cash-on-hand, primary accounts, and secondary accounts. Cash-on- Hand is un-deposited cash or checks. Permanent Cash-on-Hand (also known as Petty Cash) is not allowed without a variance from the Exchequer Superior. The account that handles most of the transactions is called the Primary Account. Primary accounts are most likely checking accounts. Secondary accounts are usually savings accounts, Certificates of Deposit (CDs), money market funds, and occasionally investment accounts. These accounts are allowed as specified in your Kingdom's Financial Policy.

Note: Check with Kingdom Exchequer before opening any account. Branches that have not been recognized as full-status, such as incipient branches, may not open their own bank accounts. (SFP II.B). Kingdom Exchequer is responsible for opening all new Bank Accounts.

I. BANK ACCOUNTS

The process of opening and maintaining bank accounts is covered in Chapter 4 of this Handbook. Proper management of accounts and adherence to all policies is necessary to proper management of your Cash Assets and will be the first step in protecting your branches funds.

II. MANAGING ASSETS AND ACCOUNTS

Once your branch or guild is established, sufficient reserve funds should be set aside to keep the account positive in case of disaster. The amount will differ from branch to branch, but a good rule of thumb is maintain enough reserve to cover the total expenses for one of the branch's usual events and one to two year(s) of operating expenses. Having more than that in reserve is fine; there is no upper limit for amounts a branch may keep. If your branch or guild is just starting up, don't worry about this too much - you may take some time to build this up.

More advanced Exchequers might want to keep track of this reserve amount in a separate fund. Fund accounting is covered in section X of this chapter.

A. Managing Assets and Accounts

Managing non-cash assets is covered in Chapter 5. Branches may have other accounts as well, such as safety deposit boxes, or arrangements with storage companies. Treat safety deposit box accounts as cash accounts for signatories.

Only signatories may sign checks.

1. Investment Planning

Some large branches have large amounts of money. In order to take advantage of this money, it should be invested to realize a return on the investment. There are several options available from banks, including savings accounts, CDs and money market accounts. It is not be advisable

to invest in stocks without approval from the Treasurer, as the risk to the principal is higher than any investment instrument offered by a bank.

First, figure out how much cash you need to keep in the checking account to do business. Frequent movements between investments and checking to pay the bills will remove the interest opportunity and perhaps cause extra fees to be charged. Try to keep an amount equal or greater to the amount of ordinary expenses paid in a quarter or half year period in the checking account so that if you need to pull funds from investments, it would have to be quarterly or semi-annually, and you can plan for when your investments may become available to coincide with these time periods.

a. Savings

Most savings accounts don't offer much interest unless there is a sizeable principal. This should be used to hold funds that need to be kept available at all times. Chances are that getting a checking account that pays interest would be a better bet, but it is worth noting as an option.

b. Certificate of Deposit (CD)

CDs are very popular as forms for saving money. Longer term CDs for larger amounts of money pay higher yields in interest. One popular method is to have half of the total amount to invest in annual CDs with high yields, and the rest in semi-annual or 3 month CDs that have staggering maturity dates. This way, every three or six months there is an opportunity to pull funds from a CD coming due without penalty.

c. Money Market

Banks have different forms of money market accounts – some treat them like high-yield checking accounts, and others treat them more like CDs. Investigate whether these investments would fit your kingdom's need and not cause undue charges if funds need to be removed at any time.

2. Budgeting

Each event held should have a pre-approved budget determined as part of the bid process or by the financial committee. It is also required for all Branches to have an annual operational budget. Operational budgets, once approved, need to be published to the populace in some manner, either in the branch newsletter, or on the branch website developed during the fourth quarter for the next calendar year. Here are some suggested ways for developing budgets.

a. Income

Most branches have events with a built-in profit that can be used as a basis for the annual income. These are mandated by the financial policy for the event, or must be predicted on past performance. The rest must survive on investment income, and solicited donations. Make sure you know the expected income and from where it will come when you start your budget process for a year.

For example: Branch A can expect \$500 from a large annual event, plus another \$500 from demos, and \$50 in interest income from rolling CDs. Their estimated annual income for the next year is \$1050.

For example: Branch B can expect \$100 from their annual event, \$200 from demos, \$15 from interest income, and \$35 from general branch fundraising. Their estimated annual income for the next year is \$350.

b. Expenses

Most branches spend most of their operating expense money on office expenses and site rental each year. Some branches also allocate funds for their officers to travel to kingdom events or kingdom officer meetings. Some branches also have funds for special projects, such as buying a pavilion, but those funds usually don't have standard annual budget allocations.

The goal of your budget should be to ensure that the branch expects to generate enough income to cover the budgeted expenses for the coming year; and if expenses exceed income, to make the branch Financial Committee aware of this shortfall as reserves will be reduced. Once approved, budgets should be published to the populace in some manner, either in the branch newsletter, or on the branch website.

III. INCOME

Also called Revenue, this is the money that we gain during a period of time. This is separated into several categories: Fund Raising, Direct Contributions (including funds from SCA Subsidiaries), Activity Related Income, Transfers In, Interest Earned, Inventory Sales, Other Sales Income, Advertising Income, and Other. Non-cash revenue types are Donations-in- Kind and Improvements to Regalia, which are covered in Chapter 5.

A. Fund Raising

Fund raising is non-medieval activities performed specifically to earn money. It doesn't matter where the money comes from to the US IRS. Examples are raffles, auctions, car washes, t-shirts and bake sale

Internally, we want to track our internal fundraising efforts separately from the external fundraising efforts. Internal fund raising happens at events and SCA functions. The main target audience is our own populace. External fund raising efforts happen outside of SCA events and functions. The main target audience is people who aren't our participants.

Fundraising can be either official or private. Official fundraisers can be run by SCA branches, Officers, Event staff or SCA guilds and orders. Private fundraisers are held by individuals acting on their own initiative- these fundraisers are not sponsored by the SCA, rather the SCA is simply giving the person space and time at our event to hold their fundraiser. Below are some guidelines for both types of fundraisers.

Make sure that any fundraising activities reflect the SCA in a positive way. Don't mix casino nights (once you have made sure that any activities are legal according to the local laws) with alcohol – we don't want anyone to get the impression that the two are related. Never take any chips sold back in for reimbursement – that's treating it as money and is contrary to our policy regarding coinage (CP XI).

Lastly, please don't auction or raffle off any items that require a modern license to use, or involve an age limit. We don't want to be responsible for checking for these things so it is better to just not use those types of items in fundraisers.

1. Raising Money for Other Charities

From time to time, charitable concerns appear to which we would like to donate, like disaster relief funds. Unfortunately, most disaster relief funds are not also 501(c)(3) organizations. Example: trust funds for families of deceased populace. A 501(c)(3) organization such as the Society cannot donate to these other organizations and funds.

If it is the wish of the populace to make a donation as a group to funds of this sort, the money must never enter an SCA account. Collect the money to be donated separately (by pass-the-hat or by holding private fund raisers that specifically advertise the destination of all funds raised), and donate the money directly to the fund.

B. Direct Contributions/Donations

These are further separated into four categories: two cash categories and two non-cash category (Donations-in-Kind and Improvements to Regalia are covered in Chapter 5). The two cash types are: Donations and Stale Checks.

1. Donations

Donations are where we do nothing, and are given money without obligation. We don't have to do anything to justify the donation other than exist. This Category is where funds received from SCA Subsidiaries are recorded. (i.e., Pennsic or Gulf Wars volunteer hours or profit shares)

2. Stale Checks

If we write a check to someone, it is never cashed, and it is never replaced (either they tell us not to bother or we can't get back in touch with them to find out what happened), it becomes a donation.

C. Activity Related Income

Income and fees stemming from medieval activities at events, in activities for which the Society was created, are considered event-related income. Examples of these activities include revels, feasts, tournaments, workshops and collegia. Fund-raising activities that occur at an SCA event, where the fund-raising activities are not an integral part of the event, such as auctions to benefit a Royal Travel Fund, are considered Fund Raising Income.

1. Income from Demonstrations and Activity Fees

These are donations from other public entities in return for demonstrations. These are also fees charged to do medieval activities, such as heraldic registration or authorization in combat.

a. Income from Demonstrations

These are donations from other public entities in return for demonstrations (from Boy Scouts, schools, etc.) or for supporting another organization (such as providing entertainment or table service at an awards dinner).

b. Income from Heraldic Submissions

The Society sells registration of names, devices, and badges through the College of Arms. Each Kingdom sets its own price. If the item does not pass, the client (person who selected the item) is usually allowed to resubmit within a year of rejection at no additional cost.

Heralds are not permitted to maintain their own bank accounts without written permission from the Kingdom Exchequer. Any herald who maintains his or her own account separate from the branch account must be warranted as an Exchequer. This includes Kingdom Principal Herald. Most of them have the Kingdom Exchequer do the financial work, or they and the Kingdom Exchequer jointly appoint an Exchequer for the account.

The submitting Herald (the person who collects the money and sends on the paperwork for evaluation) is sometimes allowed to collect extra money over the total fees, to cover costs of copying and mailing the submissions. Any money left over is allowed to be kept to purchase research books or heraldic supplies for the branch. Some heralds choose to have the client make the copies themselves. Some accept stamps to cover postage costs, which don't need to be reported to the Exchequer.

There are two ways of handling this money: Client Pays Kingdom, and Client Pays Local.

1) Client Pays Kingdom

Have the client make out a check to the Kingdom (or Kingdom College of Herald; your Herald will know). These checks are all sent with the submission packet to the next higher level, the College of Arms. The plus for this method is that the submission money never touches the Herald's hands - it goes directly to Kingdom level. If the branch Herald declines to accept any extra money, they don't need to report to the Exchequer. If they do accept any extra money, they must work with the Exchequer to properly report the income. The drawbacks are that checks don't get cashed until months after the original submission. Use of money orders can reduce this problem.

2) Client Pays Local

Have the client make out a check to your branch. The Exchequer records this as Activity Related – Activity Fee. When it comes time to send in a submission packet, the Exchequer makes a check out to the Kingdom (or the Kingdom College of Herald), and records it as a Transfer to Another SCA Account within the Kingdom. The plus for this method is that populace checks get cashed right away (and the extra money can be included in the check). The drawbacks are that the Herald must now work with the Exchequer to make sure that checks are cut to include with the submissions packet, and the Exchequer must track the expenses.

2. Event Income

Any fees that the Society charges its participants for entrance or participation in an event or SCA function.

D. Funds Received From Another SCA Account

These are any funds that have been transferred to your account from another SCA account. Particular attention is paid to which account the money came from, because this has to be cross-referenced to the sender's Financial Report Packet. This is explained further under VIII below.

E. Interest Earned

A branch may keep their funds in interest-bearing accounts such as Money Market, savings and Certificates of Deposit. Income from these accounts is reported as Interest Earned.

F. Inventory Sales Income

A branch is allowed to sell inventory at cost, or for a profit. The income from these sales, based on the net profit, is reported as Inventory Sales. See Chapter 5 for instructions regarding selling inventory.

G. Other Sales Income

This income is from sale of assets that are not Major Inventory, such as old regalia or depreciated property, or minor inventory. See Chapter 5 for instructions regarding removal of assets.

H. Advertising Income

Income from the sale of advertising space is reported as Advertising Income.

I. Other Income

Use this category only as a last resort - it is very rare that this entry should be used. This is for any income that doesn't fit anywhere else. Any entries here are itemized on the Income Worksheet. Valid examples are: corrections to prior years that result in balance sheet changes and require a balancing entry on the income side of the income statement; insurance proceeds.

IV. ALLOWED EXPENSES

All expenses must meet Society and Kingdom Financial Policy guidelines. Any expense must show substantial benefit to the exempt purpose of the Society. Under no circumstances should expenses be made in cash or reimbursed from the cash box at an event. All reimbursements must be made by check, so we have the audit trail a check provides.

A. Categories of Expenses

The Kingdom or Society Exchequer must approve all questionable expenses. Most expenses are split into three categories: Office and Administration, Activity Related, and Fund Raising.

1. Activity related – What We Do

Events are activities for which the Society was created: research and education about the period prior to the 17th century. This category is for things that relate to any medieval recreation activities that the branch engages in, such as events, royalty expenses, class supplies, etc. Most of our activities are events, classes and courts. Classes often occur at events, but not always.

Events often have classes, but not always. Courts occur at events, but not always. Events may have courts, but not always.

a. Events

An Event is any situation where several SCA members gather to share knowledge. Kingdoms have several Kingdom events, and each branch usually hosts at least one event a year. Events require a site to occur (Occupancy), and may have other additional expenses depending on the activities taking place at the event. Most events have site tokens (Supplies) to show who has paid their entrance fees.

b. Classes

Part of our educational mission is to enable people to learn skills that would have been practiced in period. To do that, we hold classes where someone knowledgeable about a certain topic can educate or train others. Some of these classes involve a hands-on activity that requires durable goods or supplies.

There are two kinds of supplies for classes – durable and consumable. Durable supplies would be re-used many times, such as a kiln, tools, and molds. Consumable supplies are used only once in the creation of an object, such as glass rods, wax, clay, paper, paint, pewter alloy blocks, etc.

It is allowable to pay for equipment and supplies for classes where the attendees will be making scrolls or award tokens to be used by the Kingdom (see below).

It is also allowable to pay for equipment and supplies for classes where the attendees will be able to take home what they make with the supplies, with a few restrictions: Open attendance, equitable benefit, and reasonable cost.

Open attendance means that anyone can decide to participate in the class without restriction. If a class is offered once that winds up with very low attendance, care should be taken to change the class to attract more attendees, instead of having the same class repeatedly for the same people in the same location – then it looks like the SCA is paying for only that small group of people's enjoyment, and we want to avoid that.

Equitable benefit means that the value derived by any one person from the effort should be the same as the value derived by any other person from the same effort. We can't have someone keep a valuable object created by the class where the supplies were purchased with SCA funds when another person in the same class can't have the same valuable object. An example would be someone holds a class on woodworking using one large wooden trunk that only one person gets to keep at the end of the class. That wouldn't be fair. If the box was the prize of a raffle where all class participants could enter, that is allowable – everyone has the same chance at the prize.

We also can't have one person get \$20 in supplies and another gets \$10 in supplies. The supplies have to be able to be divided equally among the participants.

Reasonable cost means that the total value of the supplies used by an attendee to create the resulting object that they keep after the class shouldn't be more than about \$25 per person, or \$500 for the entire class. This limit is for consumable supplies – not for durable items that

would be used multiple times, such as a kiln. These figures are only guidelines – the Financial Committee has to decide for their own purposes what the limits are for their branch.

For more expensive classes, the expense could be shared between the SCA and the attendees to create a discount and make the class more affordable for more people. Even then, the per-person share of the SCA funds should be reasonably low.

It is advisable to get advance registrations for such classes so that proper supplies can be purchased, rather than purchasing supplies for a class of 20 at \$20 each, and have only 5 people show up.

Allowable examples: yarn for a tassel-making class, small inexpensive wooden boxes and wood burning and carving tools for a box decorating class, leather and sets of leather embossing tools for a leather embossing class, paint and paper for an illumination class, a kiln for annealing beads where several people in the branch participate in making beads, silk for a sewing class where small pouches would be made using small amounts of the silk, cheap muslin for a sewing class to make customized patterns.

Not allowable examples: semi-precious or precious gems for a gem-cutting class (high \$\$), carboys and supplies for a brewing class (CP VIII), silk for a costuming class where full-size garments would be made using large amounts of the silk (high \$\$), large oak trunks for wood burning and carving class (high \$\$), a kiln where only one person is interested and uses the kiln for a private bead sales venture (conflict of interest/inurement). In instances where the example is not allowed due to high dollar amounts per person, it can be made allowable by reducing the amount per person spent by the SCA to an allowable level and having the attendees cover the rest.

Remember: public resources are to be used for public benefit. Care must be taken so that any effort using SCA funds to create objects that then go to individuals are not seen as excessive or improper. It is not allowable to use a class as a method of creating an elaborate personal gift for a specific person, such as Royalty or Baronage.

1) Metal Tokens or Artifacts

Some Kingdoms have organized minting or coin-making activities. In order to stay clear of any civil laws regarding currency, we may only hand out or sell these tokens. We cannot not honor them as currency, exchange them for modern currency, or otherwise treat them as valid currency. Merchants may decide, on their own, to honor tokens as currency, but no merchant is required, nor can we require a merchant, to honor any such token as currency. (CP XI)

c. Courts

Part of any successful organization involves finding ways to recognize participants. Our method is for the Crown to hold Court to publicly acknowledge people for their work, and hand out scrolls and tokens for awards. Most tokens are medallions.

It is permissible to pay for materials to make scrolls and award tokens. It is also permissible to pay for finished award tokens from vendors, provided that the cost per token is reasonable (<\$20 each). It is also permissible to have a class where groups of people learn skills while making award tokens.

The scrolls and tokens are made for a generic group of people who can decide to do the work required to earn the award, and the scrolls and tokens usually aren't made of highly valuable materials so the individual gain per person would be small. We won't discuss here the subjective process of determining who deserves or gets an award.

The prohibition on giving gifts does not apply here – for gifts, the giver targets a gift to the recipient as an isolated incident. The Crown chooses award token recipients based on the recipient's activities, and the Crown gives similar tokens to many people during their tenure according to published guidelines. Therefore, award tokens and scrolls are not considered gifts.

Some Kingdoms centrally order scroll supplies and provide them to the artists to complete. They get a bulk-buying price that keeps the expense per scroll low. Others order award tokens in bulk for the Crown to hand out.

As long as the distribution is not intended to be specific to a few individuals related to the giver (like the Crown's household), and the actual benefit per person is generally small (< \$20), there isn't a problem with the SCA funding tokens of appreciation for established awards. If one person gets this benefit more than two times in a year, then there may be an issue as the individual limit for benefit from charitable organizations is quite low.

Allowable examples: head fillets, leather medallions, glass or ceramic beads or medallions, pewter medallions.

Not allowable examples: metal coronets, jewelry with large precious gems or large amounts of small precious gems, scrolls with a significant amount of real gold foil.

2. Office & Administration – Tracking and Reporting What We Do

This category is for expenses that deal with maintaining basic operation of the branch or guild. These expenses are usually related to an office or newsletter.

Postage, envelopes, paper, telephone expenses, toner cartridges, miscellaneous copying, site rental for meeting space, etc. are all examples of office expenses. Official publications, reference materials, and newsletters come under this category. Software for maintaining reports is also allowed, and the license for such software must be passed between officeholders, subject to the licensing agreement - i.e., if the branch purchases a licensed copy of Microsoft Excel, the current officer uses it until the office changes hands. At that time, the software must be removed from the retiring officer's computer before it can be installed on the new officer's computer.

3. Fund Raising – Raising Money for What We Do

These are any expenses incurred in preparing for a Fund Raising activity such as soap and sponges for a public car wash, tickets for a raffle at an event, costs of items raffled off at an event, or baking supplies for a bake sale at a library.

B. Types of Expenses

1. Advertising (NON-SCA)

This category is for any paid advertising in non-SCA publications. If we create an ad to put in a newspaper or magazine to advertise a demo in a public park to help find new members, the advertising cost would be reported here under Activity Related. If we pay for an ad in a

newspaper to advertise a Garage Sale that the branch is holding, the advertising cost would be reported under Fund Raising.

2. Bad Debts

This category is to allow the expense of debts that will not be collected. The Financial Committee must vote on whether any receivable is to be no longer pursued and removed from the books using this category. Until that happens, any debts are considered Receivables.

Bad debts are categorized by what the original debt was for. If the original debt was for something administrative, write off the debt under the Office & Administration category. If the original debt was for an event or educational activity, use Activity Related. If the original debt was from a fund raising activity, use Fund Raising.

3. Bank Charges

Bank charges are any fees charged from use of the account. Monthly service fees would be listed under Office & Administration. Bounced check charges are listed under the category the original check would have used. Money Order creation charges are listed under Office & Administration.

4. Equipment Rental & Maintenance

This category includes rentals of equipment, such as chairs, tables, and port-a-lets. This category also includes costs to maintain equipment that the branch owns, such as trailer maintenance, banner dry-cleaning, sewing machine tune-ups, pavilion cleaning services, computer maintenance services, etc.

5. Equipment Purchase

Pavilions, thrones, regalia, sound systems, trailers, walkie-talkies/CB, etc. are examples of event-related equipment. If the price is more than \$500, the item gets reported under Purchased Equipment [or Regalia] instead of under General Supplies. See Chapter 5 for details on Equipment.

It is allowable for branches to purchase equipment to facilitate branch members learning a new craft or skill. Examples would be: torches and glasses to learn lampworking; armoring tools to learn armoring; screens and a drill to learn papermaking; a drafting table to learn calligraphy and illumination. Branch equipment must be made available to the branch members for use using reasonable appointment scheduling.

6. Fees & Honoraria

Fees and Honoraria may be paid to someone (regardless of whether they are a paid member of the SCA) to provide a service: teach a class, deliver a lecture, or similar type of service that enhances or encourages our tax-exempt purpose. For example, hiring a professional costumer to come teach a class at a Collegium may require the payment of an honorarium or workshop fee. Honoraria are meant to not only pay for the service, but also to cover the recipient's expenses. So if you give someone a flat fee to provide a service, you wouldn't also pay expenses, for example, travel.

Other fees would include shopping club membership fees, web hosting fees, and trailer registration fees.

Training for an officer for the benefit of the entire branch is allowed (for example, basic food service training, leading to certification in order to secure event sites with kitchens). The materials from the class belong to the branch, and the trainee should make an effort to share what they have learned with the rest of the branch afterwards.

Fees or honoraria paid of \$600 or more to one person per year will require that the Treasurer issue a Form 1099 in January of the following year. See IX.E below.

7. Food

Food for open business meetings would be reported under Office & Administration, food for feasts and cooking classes and gate snacks would be reported under Activity Related, and food for bake sales would be reported under Fund Raising.

8. General Supplies

This is the catchall bucket for anything tangible that doesn't fall into another category.

Office supplies are listed under Office & Administration. Examples are: paper, ink cartridges, file folders, file boxes.

Event and class supplies are listed under Activity Related. Examples are: poster board, rope, wood for list ropes, fabric for list rope flags, beads for site tokens, serving dishes, cooking equipment, glass rods for lampworking classes, leather for leatherworking classes, pewter for pewter casting classes, etc.

Fundraising supplies are listed under Fund Raising. Examples are: poster board, raffle tickets, car soap & buckets for a car wash, etc.

9. Insurance (NON-SCA)

Insurance listed here is NOT the SCA insurance. This is insurance paid to a site owner to be named on their policy, or a rider fee paid on someone's homeowner insurance to cover SCA property (and they should have a signed lease form showing that they have the property to be insured). Insurance is really only Activity Related.

10. Occupancy & Site Charges

Occupancy of rooms for meetings is Office & Administration. Occupancy of sites for events and classes is Activity Related. Occupancy of a room, tent, parking lot, etc. for a fundraiser is Fund Raising. Hotel rooms would be reported under Activity Related for Royalty and Office & Administration for officers.

Occupancy charges paid of \$600 or more to one person per year will require that the Treasurer issue a Form 1099 in January of the following year. See IX.E below.

11. Postage & Shipping, PO Box Rental

Any postage or shipping charges and PO Box rental charges are reported here. Postage for newsletters or official branch business such as mailing in reports is listed under Office & Administration. Postage for event flyers or event documents and contracts would be reported

under Activity Related. Postage for contracts or documentation regarding fundraising activities would be reported under Fund Raising.

12. Printing & Publications

Printing and copying charges are reported here. Printing for newsletters or branch reports is listed under Office & Administration. Printing for event schedules, posters or site information is listed under Activity Related. Printing for notices, bid schedules, etc. for fundraising activities is listed under Fund Raising.

The only exception to this is if the publication has advertising – the portion of the publication costs that correspond to the percentage of the publication that is advertising is not listed here – it is deducted from the advertising income. See Chapter 7 for more information on how to report advertising income and expenses.

13. Released Equipment

This is where equipment that is reported as an Asset is removed from the report. The category corresponds to the category of the item being removed.

14. Telephone

Telephone costs can be reimbursed for calls made on SCA business. Itemized long distance calling bills can be used, or phone bills for dedicated lines. For officers with bulk calling plans, up to 50% can be reimbursed for Kingdom officers, and up to 30% can be reimbursed for branch officers. Internet monthly charges for officer use may also be reported under telephone. This is different from web-hosting fees, which are reported under Fees.

For the Crowns and Kingdom level officers, the Kingdom Exchequer may reimburse monthly costs at up to 50% for non-dedicated bulk plan phone lines and Internet service plans. Kingdom Financial Policy may be changed to restrict this further. Submit a copy of the bill directly from the provider showing timeframe of service as the receipt

For officers in the SCA below the rank of Great Officers or the Crown, the Kingdom Exchequer may reimburse monthly costs at 30% for non-dedicated bulk plan phone lines and Internet service plans. Kingdom Financial Policy may be changed to restrict this further. Submit a copy of the bill directly from the provider showing timeframe of service as the receipt.

If Great Officers or Crowns use a dedicated phone line that is used SOLELY for SCA business, 100% reimbursement is allowed. The bill from the provider showing timeframe of service is the receipt.

15. Travel (Gas, Tolls, Airfare)

Travel for Royalty to events where they do Royal business such as hold court is allowed, and is reported under Activity Related. Reimbursement for travel for officers in fulfillment of the duties of that office (for example, a Kingdom Earl Marshal traveling to Crown Tournament to run the Tournament) is allowed, and is reported under Office & Administration. Travel for officers to meetings such as symposiums is allowed if that person's attendance is of benefit to the branch sponsoring the travel.

Reimbursable travel expenses are airfare, gas, and tolls, or the IRS charitable rate for mileage traveled. Insurance, repairs and tickets are not reimbursable. The SCA does not rent cars, however the SCA may reimburse receipts for car rentals.

When intending to get reimbursed for gas purchases, please use the following procedure:

- a) Start with a full tank.
- b) Execute the SCA travel, saving receipts for any gas purchases made during the travel.
- c) Fill the tank at the end of the travel, and save that receipt too.

Gas purchased after the full tank at the start of the trip would be reimbursable as long as there is a budget category and/or a financial committee approval.

If the purpose of the trip is to transport stuff one way, only one way's worth of gas should be considered reimbursable. Note the word should – Financial Committees can decide to reimburse for round-trip based on circumstances.

We shouldn't honor receipts for a fill-up before the trip - because we can't:

- a) Control how low the tank was before the travel starts, and
- b) Be sure that all the gas purchased was used for SCA travel.

Note the word should - Financial Committees can decide to honor them based on circumstances.

C. Funds Transferred To Another SCA Account

These are any funds that have been transferred from your account to another SCA account, such as inter-branch loans, trust funds for forming branches, donations to Kingdom funds, etc. Particular attention is paid to which account the money went into, because this has to be cross-referenced to the receiver's Financial Report Packet. This is explained further under VII. Transfers To and From Other SCA Accounts.

D. Other Expenses

Use this category only as a last resort - it is very rare that this entry should be used. This is for any expense that doesn't fit anywhere else. Any entries here are itemized on the EXPENSE DETAIL PART 2 form. Valid examples are:

1. Corrections to prior years that result in balance sheet changes and require a balancing entry on the expense side of the income statement.
2. Correction for checks that cleared the bank in an amount different than what was recorded. For example, a reimbursement check written for \$75.50, and clearing the bank for \$75.60 - in this case, the verified receipt is only for the smaller amount, so the additional expense would be better off as "other".
3. Paying the deductible on an insurance claim; reimbursement for property damages not covered by insurance.

V. EXPENSES DISALLOWED FROM SCA ACCOUNTS

There are specific conditions that disallow expenses. If any of these conditions are met, the expense may not be made from an SCA account and cannot be reimbursed. A general rule of thumb is: If you can't find a place on the Financial Report Packet to place that expense, there's a good chance it isn't allowed.

- A. Money may not be used in whole or in part to the benefit of private individuals or businesses.

These include, but are not limited to, disaster relief funds, special occasion gifts to members such as flowers or a birthday present, or replacement of private property broken at an SCA function.

1. Specific disaster relief funds are usually not 501(c)(3) organizations.

For example, the Meridian Hurricane Relief Fund (from Hurricane Katrina) was specifically targeted at relief for Society folk left homeless by the hurricane. SCA accounts could not donate to this fund; they could donate to the Red Cross instead. If there is a desire to donate to specific disaster relief funds that are not 501(c)(3) organizations, take up a private collection.

2. Special occasion gifts to members purchased with SCA money are disallowed because of disallowed benefit to private individuals.

(CP III) If there is a desire to buy a special occasion gift, take up a private collection. Gifts are not prizes. Prizes require the recipient to complete some task in order to receive the prize. Gifts have no such pre-requisite task.

3. Replacement of private property broken at an SCA function is disallowed.

If private property is broken at an SCA function, the owner and the person responsible for the damage must work it out between themselves. If the branch members feel that they are responsible and wish to pay as a group, take up a private collection.

4. Membership in the SCA, Inc. for private individuals.

It is not allowed to use SCA funds to purchase memberships for individuals, even if it is just so that person can be an officer. Pass a hat instead.

- B. Money may not be spent on events closed to the general populace (and a specific administrative agenda) (SFP IX.E).

This includes items for the "Royal Room," Royalty Dinners, Peer Parties, or similar events.

- C. Money raised for a special project or event may not be used for a different project or event.

For example, money raised to put out a newsletter may not be used to purchase a pavilion. The people who donated the money expected that the money would be used for the purpose to which they donated. If the money is used for something else, that person has a legitimate grievance. Since the money cannot be returned once donated (we don't want to open that bookkeeping can of worms), we want to avoid this problem at all costs. See section X below for how to manage dedicated funds.

If the purpose of a fund becomes untenable or impossible, the Financial Committee can vote to reallocate those funds, but there must be some sort of notification to the populace or at least to the identifiable donors that this decision will be or has been made so that they may comment or object.

D. Money may never be loaned to individuals, nor do we accept loans from individuals.

The SCA is not a lending institution.

E. Money may not be used to purchase alcohol in more than small quantities (CP VIII) or Fireworks (SFP XIV.B).

Small quantities of potable alcohol used solely in cooking

VI. REIMBURSEMENTS

Reimbursements can be made only with receipts! Society Financial Policy requires advance approval for any monies spent, either individually or as part of a budget. Obviously, if someone submitting receipts has not received approval for those expenses, you do not have to reimburse them. However, your Financial Committee may decide to reimburse them anyway. It would be polite to at least ask the Financial Committee if someone submits a receipt for an expense that hasn't been approved, however it is best to avoid this situation by making sure that everyone knows to request approval prior to purchase.

If receipts are not available for some reason, the financial committee may decide to accept a credit card statement or a written statement. But the financial committee is not required to accept either of these as proof of expense.

Do not write reimbursement checks for more than the amount owed. The SCA is not a currency exchange.

VII. DIRECT PURCHASES

Using a check at a store for an approved expenditure is allowable and quite common. The receipt is simply collected at the time of purchase. When purchasing from a mail order company, the check must be made out directly to the vendor. The packing slip will be a sufficient receipt if no other receipt is available.

VIII. TRANSFERS TO AND FROM OTHER SCA ACCOUNTS

Funds and other assets can move between branches of the Society. Popular examples are: branch to Kingdom Newsletter for an event announcement or towards a special issue; branch to Royal Travel Fund; branch to branch loans; etc. Branch-to-branch loans are popular for helping new branches start, or established branches to hold larger events. As far as the reporting is concerned, the loan doesn't exist, just the transfers. All transfers to Kingdom Newsletters should come directly from the branch account.

Special care must be taken to record the name of the other account involved in the transfer because at year-end, the other account's report will be checked to make sure that the transfer appears on both reports. The Kingdom Exchequer must make sure that all money reported as transferred out within the Kingdom matches the amount reported as transferred in within the Kingdom.

Most Kingdoms have Transfer to Another SCA Account Forms. Use this form, or write a similar letter to send with the check.

When transferring a Non-Member Registration Fee payment, use a Non-Member Registration Fee Submission Form for your Kingdom instead of a Transfer form because you also need to show the attendance figures. See Appendix A – Form 16.

A. Reimbursing Transfers

If someone pays personally for an event ad in the Kingdom Newsletter, or for an Insurance Rider or Stock Clerk purchase from the Corporate Office, it is allowable to pay him or her back and report the expense as a transfer. The receipt would either be a copy of the cancelled check or receipt from the Corporate Office for their credit card charge.

For transfers that are reimbursed, put reimbursed as the check number for the report forms.

B. Exceptions

1. A transfer to a branch that is a part of a non-U.S. corporation is reported as a Donation to Another 501(c)(3) Organization, not a transfer.
2. A transfer to a branch outside the country is reported as a Donation to Another 501(c)(3) Organization, not a transfer.
3. Transfers from subsidiaries or branches outside the country are reported as Direct Contributions.

IX. SPECIAL PROCEDURES

A. Advances of Funds

In the case where large expenditures are needed and it is overly inconvenient to use a branch check, the Financial Committee may approve an Advance of Funds.

Advances may be made for the approximate amount of purchases, and sufficient documentation as to the approximate prices must be submitted to the Chancellor of the Exchequer when the request is made.

The amount of any Advance is considered a Receivable item, and must be reported as such until the entire amount of the advance is turned in to the Exchequer in receipts and/or cash. Advances must be reconciled within 60 days following the date of the advance. Failure to reconcile the advance within 60 days will be grounds for administrative sanction. The Financial Committee may grant one thirty-day extension.

Cash advances are not petty cash funds. Petty cash funds are not allowed. Cash advances are to an individual, are for a specific purpose and are reconciled against receipts from that specific purpose.

1. Issuing an Advance of Funds

When a cash advance is requested, the requestor submits a list of intended purchases with the estimated costs. Once the Financial Committee has approved the advance, a form is filled out

with this estimated expense information, and the advance is issued by check. Most Kingdoms have forms to use for this purpose; check with your Exchequer Superior for the form you should use.

Never issue an advance of funds in cash, because we need the audit trail a check will provide. The amount of the advance is reported under Receivables on the Comparative Balance Statement.

Advances should be issued using a check made out to the person.. .

2. Reconciling an Advance of Funds

When the advance is reconciled, the sum of the receipts and cash presented must equal the amount advanced. For example, Lady Maeve is advanced \$200 for a feast. After the feast, she presents \$175 in receipts and \$25 in cash or personal check. The money is deposited into the branch bank account and the receipts are recorded according to their expense category (Activity Related) and type (food, supplies, etc.). This advance is considered reconciled. The receivable item is removed from the books, the Advance Request Form is completed with the amounts of receipts and cash returned, and is filed.

Failure by the recipient of a cash advance to account for or return the cash advance within 60 days of time may result in administrative sanctions, legal action, or reporting the amount of the advance to the government as income.

B. Site Deposits

Site deposits are recorded using a set process. When the check is cut for the deposit, the amount is moved from Cash to Other Asset. The reason is that the money is our money, held by someone else until something happens (the event). We don't know if we will get some or all of it back until the event actually happens. Some site deposits are considered rolling – they don't ever get returned because after one event happens, it is used as a deposit for the next event.

For non-rolling site deposits, after the event happens, the amount gets reported as a receivable until such time as the full amount is either returned, or we receive a statement showing what the site deposit was used for with the excess returned to us.

If the original check was just returned to us, the funds get moved back into cash and the check is voided.

C. Returned Checks

If the bank returns a check, the amount of the check and any fee charged is recorded under Receivables. If the total amount is received later, the Receivable amount is moved back into Cash. If only the original amount is received and the Financial Committee does not choose to pursue the fee amount, the amount received is moved from Receivable into Cash, and the remainder (the fee) is expensed under Bank Charges.

If the amount is never recovered, the Financial Committee can decide to write it off. The entire amount in Receivable is expensed under Bad Debt.

D. Donating To Other 501(C)(3) Organizations

We are allowed to donate money to other organizations formed under the same U.S. IRS rules or incorporated as non-profit in another country. Donating means that we don't receive anything in return, such as use of a building (which would be reported under Occupancy). Candidate organizations in the U.S. are the Red Cross, the United Way, Make-A- Wish Foundations, etc. Call the organization or check their website for their Tax ID or 501 (c)(3) status. If you have any questions about the feasibility of any donations, check with your superior officer before you make the donation.

We don't track details of donations from other 501(c)(3) organizations, only to other organizations.

E. IRS 1099 Miscellaneous Form (U.S. Only)

The U.S. IRS requires that income from U.S. branches in cash or worth more than US\$600 per person per year is claimed on personal income taxes. Income can be from Regalia or Equipment Purchased, prizes; renting a site from an individual (as opposed to renting a site from a commercial business); paying reimbursements in excess of the allowable maximums, for example paying mileage at a rate greater than the current charitable rate; or payment to an individual for janitorial overtime at an event.

International branches don't need to worry about this form, just the U.S. branches, even where the recipient is not a U.S. resident (we still have to claim we gave it, even though they may not claim they got it).

Traveling trophies do not need to have this form filled out -- possession is retained by the SCA because they have to give it back the next year. However, a traveling trophy worth more than the limit for reporting for Regalia (\$500) does need to be listed on the Financial Report.

The person receiving the money needs to fill out a W-9. Copies of the W-9 can be downloaded from the IRS website. (<http://www.irs.gov/pub/irs-pdf/fw9.pdf>). The form needs to be sent to the Society Exchequer along with the amount paid and what it was for. You must also send the information on any of these transactions directly to Kingdom Exchequer as soon as the transaction occurs. All transactions of this type must be sent to the Society Exchequer by December 31 of that year. The Corporate Office has to get the completed 1099 form to the recipient by January 30 of the following year.

X. MANAGEMENT OF SPECIAL PURPOSE AND DEDICATED FUNDS

In Society Financial Policy, it states that funds opened for specific purposes shall be used for that purpose. In the case where the primary purpose cannot be fulfilled, or there is extra money left over, the secondary purpose should be the new goal. This is to ensure that funds raised for a stated purpose shall be used for that purpose. It wouldn't look very good for us to raise money for a pavilion for everyone's use and instead use the money to pay for a party.

Here are some directions for maintaining separate funds.

A. The General Fund

Within an account may be kept several separate funds. Every branch has a General Fund, which contains the money not allocated to any other fund. When a branch starts out, there is only the General Fund.

B. Opening Other Funds

When it comes time to dedicate funds to a cause (such as buying a new pavilion, or running a newsletter), another fund may be opened (in the same bank account). Specify the primary and secondary purpose for the fund when it is opened. If any funds (other than the General Fund) are opened and then closed, any money left over should revert back to the General Fund after meeting the primary cause or the secondary cause if the first one can't be met.. It is also recommended to include a time limit for fulfilling the primary or secondary cause. For example, "The Pavilion fund is primarily for buying a pavilion. If we cannot buy a pavilion, this fund will be used to buy materials to make a pavilion. If there is money left over, or the pavilion idea is abandoned completely, this fund reverts to the General Fund after 5 years."

Items purchased using a dedicated fund should be used in support of the purpose of the dedicated fund. Buying cloth to make a pavilion means that the cloth bought makes a pavilion that the branch can use. Buying cloth to make a pavilion that some selected subset of the branch uses exclusively is not allowable. Buying cloth that for some reason turns out to be not suitable for pavilion making isn't a good situation either, and remediation to get the cloth returned, or changed to inventory and sold to try to recoup the money spent would then take place. Basically, the same rules apply regarding dedicated use of assets, whether it's funds or objects.

C. Managing Separate Funds

Having more than one fund in one account requires only a little more work than keeping just one fund. There are two easy ways of keeping books to reflect the separate funds.

1. Account Ledger & Fund Ledgers

Make an account ledger for the entire account, and an additional ledger for each fund. When entering transactions: enter it first in the account ledger, then in the proper fund ledger. To reconcile, use the balance in the account ledger. Then add the balances in the fund ledgers and compare the sum to the balance in the account ledger to make sure it matches.

2. Fund Ledgers Only

Keep a separate ledger for each fund. When entering transactions, only enter them in the proper fund ledger. When reconciling the account, the sum of the balances from all funds on the day of reconciliation is the total for the account.

D. Closing Funds

When the primary purpose for a fund cannot be fulfilled, the secondary purpose should be pursued. If the secondary purpose also has either been fulfilled or is abandoned, then any money left in the fund reverts to the General Fund. Keep the fund ledger in your records for future reference.

XI. RECONSTRUCTING BOOKS

If there are sketchy financial records or no records at all for the branch for any reason (theft, disaster, etc.), the books will need to be reconstructed from other sources. Here are the steps to go through to make or supplement a branch's financial records.

A. Contact the Bank

The first thing to do is contact the branch's bank, and verify the authorized signers on the account. This is where the Kingdom Exchequer being a signatory may come in handy if no one local is available to do this.

Ask for copies of the bank statements for the last seven years (if the account has been in existence at that bank for that long). If they are available, try to get copies of all deposit slips and checks during the same time, or at least back two years, if it is affordable. The bank will provide copies of all of these items when asked (someone will probably need to make the request in person), usually for a copying fee. Don't be alarmed by outrageous copying fees quoted by the bank. The banks don't like to do this kind of work since it is very time consuming. Consider it as buying the branch's records from the bank. If the cost is exorbitant, concentrate on the most recent records first, back to the first of the year.

It should be made clear to the officers involved that this cost will be incurred and that the branch must pay it. It may be possible to get back the funds spent getting the records from the bank if the record destruction was malicious (see Chapter 11).

B. Get Copies of Kingdom Exchequer Files for that Branch

The Kingdom Exchequer (or a deputy) should have copies of every year-end report filed by that branch. If the Kingdom Exchequer has other correspondence filed that is appropriate for the branch to have locally, copy that as well. Send the copies to the branch Exchequer.

C. Create a New Ledger

Once files have been obtained from the bank and the Kingdom Exchequer, create a ledger. Start with the cash in the bank from the bank statements. Review all the checks and deposits and try to recreate the reports that have been filed.

D. Document the Reconstruction

Once everything has been included and checked out, and the ledger has been recreated, the branch Exchequer should write a letter describing the situation and the subsequent actions taken. This letter is for the files, and a copy should be sent to the Kingdom Exchequer for their files as well. The Kingdom Exchequer should also review the new files to make sure that everything that can be done has been done, and any realistic prevention measures have been put in place to prevent the situation that destroyed or removed the records from reoccurring. A date should also be made for the books to be reviewed in 6 months to a year to ensure that the branch files are back on track and that all policies and procedures are in place and preventative measures are being followed.

CHAPTER 6 - MANAGING ASSETS – NON-CASH

The Exchequer is ultimately responsible for the custody and safekeeping of all assets. These custodial tasks may be delegated; however, this delegation does not in any way diminish this responsibility.

At the Kingdom level, management of non-cash assets is usually delegated, because Kingdoms own more equipment and regalia than other branches. If you feel that taking care of the non-cash assets is too much for you, find someone to help you do it and make them your special deputy. Common terms used are

Chamberlain – takes care of newcomers and the loaner items for their use;

Equipment or Quartermaster - takes care of equipment and supplies

Keeper of Regalia – takes care of regalia

Stock Clerk - takes care of inventory.

Non-Cash assets fall into one of six categories: Major Inventory, Minor Inventory, Regalia, Donated Equipment, Purchased Equipment, and General Supplies. Which category an item falls into depends on the answer to the questions below (except Real Estate, which is obviously land and permanent structures, and Vehicles, which is cars, trucks and trailers). FMV is Fair Market Value, which is the lower of the purchase price or what any sane person not necessarily associated with the SCA would pay to purchase the item.

Here are the questions:

- 1) Was the item(s) purchased?
- 2) Is the item intended to be sold to others?
- 3) Is the purchase price less than \$250 for the item(s)?
- 4) Is the purchase price or FMV of the item less than \$500?
- 5) Is the item used more as decoration than a tool, and/or doesn't wear out with use?

And here is the how the item gets reported based on the answers. If a box isn't filled in, the answer doesn't matter for that category.

Question	1	2	3	4	5
Major Inventory	Y	Y	N		
Minor Inventory	Y	Y	Y		
General Supplies	Y	N		Y	
Pur chased Equipment	Y	N		N	N

Donated Equipment	N	N		N	
Regalia	Y	N		N	Y

Depreciable items that were previously reported will continue to be reported, regardless of current value, until they leave the SCA's possession. New items obtained must satisfy the \$500 limit in order to be included on the depreciation line of the reports.

There is also a lower limit for reporting Inventory in detail (thus, the Major and Minor Inventory categories). This limit is \$250 for the entire purchase or lot (either the set of items to be sold, or the set of supplies to create the items to be sold) to qualify as Major Inventory.

I. INVENTORY

Inventory is a list of items intended to be sold to others at or above cost to either make money or to provide access and/or bulk savings to the buyers. Items that may be sold to make money include garb, T-shirts, cookbooks, etc. Items the branch may buy in quantity to sell in to its members in smaller quantities at cost include rattan, Known World Handbooks, etc.

If you are only selling some of your inventory (example: one copy of the cookbook is provided free to each of the contributors), then you should spread the cost of buying or creating the free items over the cost of the items to be sold. How to calculate the adjusted cost is discussed in section B below.

There are three ways of obtaining inventory: buying, creating, and receiving donations:

1. Inventory bought for resale is finished products such as books, rattan, etc. How many you intend to sell may be less than how many you have. For example, say you purchase ten Known World Handbooks from the SCA Marketplace, and plan on keeping two copies for the branch.
2. Inventory created for sale can be garb, specialty cookbooks, etc. How many items you intend to sell may be less than how many items you make. For example, say you buy fabric and thread to make ten tunics to sell and two tunics to keep in your Gold Key or Chatelaine's Closet.
3. Donated items for resale and inventory received from another branch are always treated as minor inventory.

Alcohol (CP VIII) and Fireworks (SFP XIV.B) may never be purchased or sold as inventory.

A. Reporting Limits

A reporting limit is in place due to the many varied items being sold by SCA branches, the small amount of money involved (in most cases), and the length of time some of this inventory is on the books. A purchase of \$250 or more for one set of items to be sold (or the total cost of supplies to create a set of items) is required before it should be reported as Major Inventory.

Inventory purchases of less than \$250 are considered Minor Inventory and would be expensed as Supplies – Fund Raising when purchased. Income from the sale of these items would be reported under Other Sales Income on the Regalia & Other Sales Income Detail.

Inventory currently listed on the Inventory Detail form, regardless of original amount, must still be reported using the worksheet until the inventory is gone (sold, discarded, etc.). The calculations below can be used to determine profitability for items under the limit as well.

B. Calculating Adjusted Item Cost

Item Cost (or Cost of Goods) is the cost it took for the branch to obtain that one item to be sold. We spread the cost of all the items over the number of items to be sold, so each item sold pays for itself and part of an unsold item. By selling that one item, the branch loses that value, but gains the price paid. The difference between the total Gross Sales Income for the items sold and the Adjusted Item Cost is the Total Profit.

Inventory is tracked by how much each item to be sold costs after adjustment. Remember, if the total price paid for all items is less than \$250, the expense is listed under General Supplies, not on the Inventory Detail form.

1. Inventory bought for resale

The Adjusted Item Cost is calculated by dividing the total price paid for the items by how many of them you intend to sell. For the first example above, the total price paid for the items is the amount sent in payment for forty Known World Handbooks (\$320). The number of them you intend to sell is forty (the number of books) minus two (the ones you are keeping). The adjusted item cost would be $320 / 38$, which comes to \$8.42 per book.

$(\text{Total price paid for all items}) / (\text{Number of items to be sold}) = \text{ADJUSTED ITEM COST}$

The price paid for all the items (\$320) is listed on the Inventory Detail form as New Lot Purchase Cost. The number you purchased to sell (38) is listed as New Lot Purchase Quantity.

2. Inventory created from supplies

The Adjusted Item Cost is calculated by dividing the total cost of the supplies (fabric, thread for \$280) by how many items you intend to sell (20). In this example, the adjusted item cost is $280 / 20$, or \$14 per tunic.

$(\text{Total cost of supplies}) / (\text{Number of items to be sold}) = \text{ADJUSTED ITEM COST}$

The cost of the supplies is listed on the Inventory Detail form as New Lot Purchase Cost. The number of tunics created (20) is listed as New Lot Purchase Quantity.

C. Calculating Selling Price

Once you know the Adjusted Item Cost (AIC), you can set your Selling Price (SP). If the SP is less than the AIC, you will lose money. If the SP is equal to the AIC, you won't gain any profit, but you won't lose any money either. If the SP is more than the AIC, you will make a profit.

Make sure the SP you set is approved by the Financial Committee, and, if you will be selling at a loss, that the branch can take the loss easily. Also, make sure the populace thinks it is a good price - if the price is too high, you won't be selling very many, and if the price is too low, you will sell out in a very short period of time and be sorry you didn't buy or make more.

D. Estimating Profit

Profit is the money left over after expenses. To calculate the profit you can expect, subtract the Adjusted Item Cost from the Selling Price. This is the Profit per Item Sold. For the tunic example above, if the Selling Price is \$20. The Profit per Item Sold would be 20 - 14, or \$6 per tunic.

(Selling Price) - (Adjusted Item Cost) = (PROFIT PER ITEM SOLD)

Total Estimated Profit is the Profit per Item Sold multiplied by the Quantity to be Sold. Net Income is the actual profit made. In our example, 20 tunics times \$6 each gives us \$120 estimated profit.

(PROFIT PER ITEM SOLD) X (QUANTITY TO BE SOLD) = (TOTAL ESTIMATED PROFIT)

E. Transferring Inventory Between Branches

Sometimes, a branch has some leftover inventory that they no longer wish to sell, either because they have sold all that the branch populace will buy or because the person involved with the selling needs a break. They may transfer it to another branch so that the other branch may sell it to their populace (which doesn't have any of the item yet). Because we report transfers between accounts separately, inventory purchases between branches gets complicated.

Money doesn't have to be involved in this transfer, although it may be the case where another branch buys the inventory from you. If this is the case, treat the transfer of money separately from the inventory. The transfer of money out and in gets reported as a regular transfer of money for both branches.

Most inventory items will have already been expensed because it was under the \$250 limit. The source branch won't report anything under Net Inventory Sales Income or Other Sales Income. The receiving branch will not record any inventory added, and will report the income from the sale of this type of donation to the general populace on the Regalia & Other Sales Detail form under Other Sales Income.

For inventory above the limit, the Source branch will treat it as a sale for zero income, and the receiving branch will not report it on their Inventory Detail form. They will report the income from the sale of this type of donation to the general populace on the Regalia & Other Sales Detail form under Other Sales Income. This takes care of the expense so the inventory is essentially changed from Major Inventory to Minor Inventory. While this seems like the actual value of the SCA equipment will not be correct, the amount affected by this will be negligible at the corporate level. Actually transferring the value between branches would be much harder to explain and keep correct at the branch level.

F. Tracking Sales

It is a good idea to keep track of your inventory using a worksheet similar to the one in the financial packet, regardless of the initial value or cost. It will help you keep track of how much you have on hand, and how much money you are making on individual items.

Keep track of each sale; using a receipt book is a good way to do this. Include the amount of money taken in, and the quantity and type of items sold. At report time, use the Inventory Detail form for major inventory, which helps you calculate Net Inventory Sales Income by

item, so you can see where you are making or losing money. Directions for this form are in Chapter 9.

G. Reporting

On the Financial Report Packet, we report several things about inventory: how much we had when we started; how much we had when we ended; and how much money we took in return for the inventory. Because there is the \$250 reporting limit, only major inventory items will get itemized on the report. You should still keep track of minor inventory in a similar fashion; but the current state of minor inventory doesn't go on the financial report packet sent to your Exchequer superior.

When reporting new inventory, include the cost or value of all the items you purchased or made, and the quantity of those items you intend to sell (not necessarily all that you purchased or made). This will make the Per Unit Cost on the Inventory Detail form the same as the Adjusted Item Cost described above. If you later give away items that you had originally intended to sell, or they become lost or damaged, they become Quantity Removed or Discarded. You can also sell damaged inventory at a reduced price.

H. Sales Tax Collection

A number of U.S. states have started requiring sales tax collection for certain activities. Each state has differing rules on just what is taxable, at what rate, and how and when to remit those sales taxes collected to the state government.

We must comply with all international requirements for selling items and collecting sales tax within any jurisdiction. Sales tax collected is not to be reported as income – instead, it is immediately a payable to the state government, and gets reported as a payable on the Liability tab of the reporting packet (see chapter 9) until the check is written. The check containing the collected sales tax is not an expense. Basically, the money comes to us as already owed to the government so we don't claim it as either income or expense.

Merchants selling items that qualify for sales tax collection are not our responsibility – although some states may require reporting of who was at the event as a merchant for their own tracking purposes.

For more details on handling Sales Tax, contact Corporate Tax Specialist at taxes@sca.org.

II. REGALIA

Regalia are works of art or jewelry that are used for display or ceremonial use. These items are used over and over, without a steady decrease in value. Common examples are: crowns, scepters, swords, heraldic feast gear, etc. Regalia may include soft goods such as banners, pillows, baldrics, etc. ONLY IF they qualify as works of art, such as hand embroidered kneeling pillows or metal thread embroidery banners. Regalia should be limited to jewelry type items and valuable pieces of art.

Regalia should not include items that will see regular use on the field of battle, since that shortens its lifespan considerably - those items should be treated as Equipment if they are valued at \$500 or more. Thrones should not be treated as Regalia but as Equipment, since time has shown us that they generally don't last forever, but get a great deal of wear and tear.

Regalia shouldn't be subject to —extreme wear over a short period of time. If it is, then it should be treated as general supplies if it's under the limit, or as Equipment if it's over the \$500 limit.

Regalia items are not depreciated because its useful life is not necessarily a function of time. Most regalia does not usually suffer the same wear and tear which affects other items of equipment, although some items are put through extreme wear over a short period of time. Crowns can last 20 years, but a tabard can last one battle. Some regalia may even increase in value as time passes, although we don't consider that in our financial reports. In order to simplify reports, we have a lower limit of value for items before they are itemized on the reports. The limit is \$500. Items previously reported with a value under that limit remain reported until the item leaves the SCA's possession. New regalia must be worth more than \$500 in order to be reported as Regalia. Calculation of worth is described below.

There are several duties that are necessary to the proper maintenance of regalia: recording information, calculating value, transportation, maintenance, repair, and reporting.

A. Recording Information

When a new regalia item is presented into service, several important pieces of information should be recorded and kept by the Chamberlain or other similar officer: Maker, Contents, and Special Care Needs. While it is probably too late for this to be done for every piece currently in the Kingdom's inventory, a Royal Chamberlain might be able to talk to some of the talented artisans in the Kingdom and ask them to help fill out information on at least the last two questions.

1. Maker

Who made the piece? If something goes wrong, we want to get direct help from the craftsman who made the object.

2. Contents

What is the piece made of? This is especially important if the object ever needs to be repaired.

3. Special Care Needs

What special care needs does the piece have? This is important: the people who use it will most likely not have the same expertise as the creator and as such may be lacking in knowledge regarding its maintenance that would seem obvious to the creator.

B. Calculating Value

The value of regalia depends on how the item was obtained: purchase, reimbursement, or donation. We only report new regalia with individual purchase value of \$500 or more. This means a gold goblet worth \$505 is reported. A pair of coronets worth \$550 is also reported; although each coronet is worth \$275, the total purchase price is over the limit

1. Purchaser

If the item was purchased from a merchant as a complete item, the value is the price paid. This isn't really an expense; it's just a conversion of assets. The price gets deducted from Cash, and

added to Regalia. If the price is less than the above limits, the cost is placed on the Income Statement under General Supplies, Activity related.

2. Reimbursement

If the maker of the item was reimbursed for the price of materials only, the Fair Market Value (FMV) of the finished object is either

- a) The total cost of the supplies used to make the object;
- b) The selling price of the finished item as it would be sold by the maker as part of his business; or
- c) The value established by an independent appraiser not in the SCA.

If the FMV is more than \$500, it gets added to Regalia & Non-Depreciated Equipment, listed on the Regalia and Released Assets Worksheet. If the supplies are a donation, FMV value is treated as a Direct Contribution - Donation-In- Kind on the Income Worksheet (Increase Regalia, Increase Income). If the supplies are reimbursed, the amount of the reimbursement is NOT reported separately from the Regalia addition because it's a conversion of Assets, Cash to Regalia (Increase Regalia, Decrease Cash).

If the FMV is less than \$500, the reimbursed expenses are reported under Activity Related General Supplies. There is no income to report, or change to the Regalia value.

Be sure to not overly inflate the worth of the improved item; base the FMV on what someone not necessarily affiliated with the SCA would pay.

3. Donation

For a donated item, the FMV is determined either by the donor, or by the value established by an independent appraiser not in the SCA. The FMV is added to Regalia if it's over the \$500 reporting limit, and treated as a Donation- In-Kind (Increase Regalia, Increase Income).

Because we can only transfer assets to other 501(c)(3) organizations, once an item has been donated, it shouldn't be returned, as the donor most likely isn't a 501(c)(3) organization. Don't forget to give a receipt for any donations received. If the donation must be returned, make sure to retrieve any donation acknowledgement documentation so that the donor can't still claim the donation on their taxes.

C. Improving Value

If the item was purchased and improved upon (for example, a plain chair was purchased, but someone carved and painted the arms of the Barony on the back and added cushions), the initial purchase is treated as above. The difference between the new value and the purchase price is either a) the cost of supplies used to perform the improvement, or b) the difference between the old value and a new appraised value provided by a non-SCA appraiser. This amount is added to Regalia as a Value Adjustment, and reported as a donation-in-kind. Any reimbursements are reported as Activity Related General Supplies.

If the item that improved in worth was worth less than \$500 (and thus not reported), and the new FMV is \$500 or more, treat the item as a new acquisition with the improved value. The

item's current value is added to Regalia & Non- Depreciated Equipment on the Comparative Balance Statement AND reported as Direct Contribution - Donation-in-Kind on the Income Statement. Any reimbursements are reported as Activity Related General Supplies on the Income Statement.

D. Insurance

The SCA's current insurance policy does not cover regalia, or any other real equipment, for damage or theft. Individual branches may purchase insurance for any item it deems necessary if they can find coverage. That isn't easy, particularly if you want to name the SCA as the insured. Contact the Treasurer and the President of the SCA for more information.

For truly valuable regalia items, such as Kingdom crowns, another alternative to finding individual insurance is to "lease" the regalia to the Crown for a nominal fee (say, \$1 per reign). They can then add insurance coverage for the leased equipment to their own homeowner's or renter's insurance. If they don't carry this kind of insurance, it is acceptable for the Kingdom/branch to pay for a "personal articles" policy under their name for the term of the reign but usually these must be included in other types of insurance policies. Documentation commonly required by insurance providers includes a professional appraisal, photograph, and any receipts for cost or materials. A sample lease form is included in the Society Seneschal's Handbook.

E. Reporting

Regalia items are reported by Fair Market Value, which is either the price paid if purchased, or, if the item was donated or improved, what an independent sane third party would pay to purchase the item from you. This third party need not be associated with the SCA. We don't want to inflate the value of an item because it has "Great Historical Value". If someone at a flea market would only pay \$10 for a kneeling pillow or crown, it's worth \$10.

Each item worth more than \$500 gets listed on the Regalia & Other Sales Detail form under Regalia & Non- Depreciated Equipment. Directions on how to fill out this form appear in Chapter 9.

Expenses for maintaining the quality of Regalia are listed under Activity Related Equipment & Maintenance.

F. Release of Equipment

If an item being reported under Regalia & Non-Depreciated Equipment leaves the SCA's possession, it is moved to Asset Release and Other Sales Income on the Regalia and Released Assets Worksheet, and removed from Regalia & Non- Depreciated Equipment. See IX.D below.

III. DONATED EQUIPMENT

If the item was donated, there is no expense to be spread out over time, therefore no need for depreciation. If the item's Fair Market Value (FMV), or what a normal person (not necessarily associated with the Society) would pay for it, is more than \$500, we can treat the item as Regalia for reporting purposes (described above), but we don't have to. If an item being reported under Regalia & Non-Depreciated Equipment leaves the SCA's possession, it is

moved to Other Sales Income on the Regalia and Released Assets Worksheet, and removed from Regalia & Non-Depreciated Equipment. See IX.D below.

Donated equipment worth less than \$500 is generally not reported except on general equipment lists. Don't forget to give a receipt for any donations received.

IV. PURCHASED EQUIPMENT

Equipment are items that cost more than \$500, serve some purpose, and are not consumed by normal use. If it isn't inventory or regalia, and it was purchased for more than \$500, it gets reported here. Examples of equipment are: Beverly shears (a large mounted sheet-metal cutter), pavilions, trailers, computers and peripherals, copy machines, electrical equipment, etc.

V. DEPRECIATION

Equipment may suffer wear and tear from normal use (copy machines get dirty, serving equipment gets scratched, etc.). This wear and tear makes the item worth less the more it is used, much the same way a used car is not worth as much as a new car. Depreciation is how you figure out what an item is worth after a period of use. The value of these items decrease the longer they are held by the branch, and at any point, the difference between the original cost and the accumulated depreciation is an estimate of the item's current worth.

Example: Your group purchased a \$500 tape player unit. After two years, the tape player is not worth as much as you paid for it. The accumulated depreciation reflects total depreciation expense taken over all the years you own the tape player.

The SCA follows methods of calculating depreciation established by the U.S. IRS. We use MACRS (Modified Accelerated Cost Recovery System) to calculate depreciation expenses. The percentages are on the Depreciation Detail form. Depreciation is calculated at the end of the year during the fourth quarter on the Doomsday report.

MACRS - Depreciation Rates

	Trailers & Electrical Equipment	All Other Equipment
Year	5 Year Life	7 Year Life
Year Purchased	20.00%	14.29%
Year 2	32.00%	24.49%
Year 3	19.20%	17.49%
Year 4	11.52%	12.49%
Year 5	11.52%	8.93%

Year 6	5.76%	8.92%
Year 7		8.93%
Year 8		4.46%
TOTAL	100%	100%

A. Reporting

Items that were purchased by the branch for a price of more than \$500 will be depreciated, using the method described above. Items purchased before January 1, 1996 and currently being listed will continue to be listed normally until the item leaves the SCA's possession.

Report each item on the Depreciation Detail form under Purchased Equipment for the correct depreciation schedule.

Directions on how to fill out this form appear in Chapter 9.

When an item has been fully depreciated, continue to report it. The amounts in the Equipment line will be equal to the amount in the Accumulated Depreciation line, so they will cancel each other out in your totals. When you no longer own the item (it has been destroyed or sold), remove the item from your equipment sheet. If the item was fully depreciated, you are done depreciating. If not, list the item under Other Sales Income on the Regalia & Other Sales Detail form to expense any remaining amount. You may sell damaged assets to help recover the loss.

B. Removal

Do not remove a fully depreciated asset from the Depreciation Detail form until it is actually gone from your possession. See IX.D below. If a depreciable asset is sold, destroyed, lost or falls apart, calculate the remainder of the asset cost and accumulated depreciation under Other Sales Income on the Regalia & Other Sales Detail form.

Example 1: Your group has a \$500 computer with accumulated depreciation of \$300. The computer is dropped and destroyed beyond repair. The remainder of value (\$200) is calculated under Other Sales Income on the Regalia & Other Sales Detail form. The \$200 then gets expensed under Released Assets.

Example 2a: Your group has a pavilion, but buys a new one after 4 years (\$600 new) and sells the old one to one of the branch members. The current value of the old pavilion is listed to Other Sales Income on the Regalia & Other Sales Detail form as in Example 1. The Income from Sale is the price paid by the branch member.

Example 2b: Your group has a pavilion (\$600), buys a new one, and sells the old one to another branch for \$150. The remainder of value of the old pavilion is not moved to Other Sales Income on the Regalia & Other Sales Detail form as in Example 1 because the item is still owned by the SCA.

In this case, the transfer to pay for the pavilion is treated as a regular transfer, and the transfer to move the value of the pavilion to the other branch is the difference between the initial value and the accumulated depreciation and is reported as a regular transfer of cash. The branch buying the old pavilion keeps depreciating it as if they had originally bought it. So, the pavilion originally cost \$600, had an accumulated depreciation of \$412.56 (4 years' worth), and the

current worth of the pavilion is \$187.44. The transactions are for the selling branch: Transfer In of \$150 (payment) and Transfer Out of \$187.44. The receiving branch records the transfer in of \$187.44, and the transfer out of \$150. They then (instead of increasing their Cash balance) add the item to their list of Purchased Equipment. The Initial Cost is \$600, the year purchased is the year the original branch purchased it, and the Accumulated Depreciation is \$412.56. When it comes time to do the next year's depreciation, they use the figure for the fifth year (since the SCA has owned that item for five years now).

VI. GENERAL SUPPLIES

General supplies are consumable items, or durable items where the price of the item is considered negligible (price \leq \$500), because the depreciation is not worth calculating. Instead, the price of the item is listed on the expense sheet for that year. Office equipment less than \$500 is expensed under Office & Administration. Equipment or supplies used in a fund raising activity are reported under Fund Raising. Other equipment costing less than \$500 for events or general use is reported under Activity Related expenses.

Some items are donated and are not worth \$500 each, such as loaner garb. These items are not reported in any way other than on an equipment list, although having a stock of loaner garb and loaner armor is encouraged to help familiarize new members with our organization.

VII. REAL ESTATE AND PERMANENT STRUCTURES

Real estate purchases are not permitted by any Branch in the SCA. Also prohibited is construction or improvement of real property on land owned by a third party. In some areas separate land funds exist that are not owned, supported or otherwise sponsored by the SCA. These entities were set up years ago and banking/corporate regulations have changed over time. If you hear of any member of your branch discussing the formation of such a corporation please bring it to the attention of the Society Exchequer or Corporate Treasurer IMMEDIATELY to ensure the SCA is protected from any inadvertent or intentional connection to these entities.

VIII. VEHICLES

Vehicles are special because they come with extra maintenance requirements. Accepting donations of vehicles is prohibited (SFP X.C).

The SCA may own trailers, and in fact does. All trailer information must be reported to the Secretary of the Society annually because they are covered by the SCA's insurance. To report the information on the trailer, fax a letter with your branch's information and the trailer registration information to the Corporate Office.

Trailers are to be kept in good maintained condition at all times, and the licenses should be kept current. Trailers should never be loaded over their maximum weight capacity. (SFP XIII.A) Doing so not only violates the law, subjecting the tower to fines if stopped by the police, but also voids our liability coverage should an accident occur.

The SCA is not responsible for repairs or maintenance to member vehicles, even when towing SCA-owned trailers.

All travel is at the owner's risk, including towing of trailers.

All agreements between a branch and individuals regarding use of the trailer are to be managed by the Seneschal.

IX. MANAGEMENT PROCEDURES

A. Acquisition

The Financial Committee shall approve purchases of all assets. Things to consider are the cost of any supplies needed to maintain the regalia or use the equipment. Don't forget to ask if there are discounts offered to nonprofit organizations.

It is perfectly acceptable to solicit donations of non-cash assets. One way is to publish a wish list. If the items donated will be used as inventory, the cost of goods is zero. If the donated items are equipment, they do not need to be depreciated (no cost to spread over time).

B. Equipment Lists

The Exchequer or their designated representative will maintain a list showing the description and location of all non-cash assets regardless of type. This list will show description, quantity, where it came from, and current location. Items like single 25¢ butter dishes may be grouped under miscellaneous, but ten of them should be separately listed as a group. Where possible, include a photographic record with two copies of the photos made, one for the Exchequer and one for either the special deputy in charge of equipment or the Seneschal or Guild principal.

C. Maintenance

The Financial Committee approves maintenance expenses. If you find an item needs some work, see if someone qualified will do the work for the cost of materials. If not, seek the services of a professional. Ask if they offer a discount to non-profit organizations.

D. Release

The Financial Committee shall approve any release of assets. If an item is no longer worth keeping or fixing (computer broken, crown is irreparably cracked), you must remove the cost of that item from your list of assets when you throw it out or sell it.

a. Transferred out

If the item was sold to another SCA branch, the transfer is treated separately as a regular transfer, and the Other Sales Income is zero. Treat the item as discarded on the report (see 3 below).

b. Sold Regalia or Depreciating Equipment

If the item was sold to an individual, the loss is the difference between the item's current value and the selling price. This result gets entered on the Income Statement, under Other Sales Income. If the sold item bears specific heraldry, check with your Kingdom Herald for the proper protocol.

c. Discarded Regalia or Depreciating Equipment

If the item has been fully depreciated (there is no more expense left), then you lose nothing but an entry on your Depreciation Detail form.

If the item was not fully depreciated (accumulated depreciation does not equal original value), then remove the item from the depreciable property list and enter it under Asset Release and Other Sales Income on the Regalia and Released Assets Worksheet.

If the item was Regalia, enter a negative adjustment value for the Regalia on the Regalia and Released Assets Worksheet, and then enter the item again under Asset Release and Other Sales Income to show the loss.

CHAPTER 7: EVENT FINANCES

Events are the cornerstone for the SCA. They bring the populace together and help us retain our interest in the Middle Ages. Events are where we show off our beautiful garb and display the artistry and knowledge to others. We hold tournaments which display the knowledge of combat and Arts & Sciences competitions, exhibitions and classes to share our knowledge with others. We model these events after the aspects of life in the Middle Ages. Every branch takes turns doing the work of finding a place to gather, setting up and coordinating the activities, cooking the feast, and cleaning up afterwards.

As events involve the finances of the Branch, the Exchequer is an integral part of the event planning. Events are not only used to celebrate the Middle Ages and bring people to the Branch in celebration, but Events also provide the means for the Branch to cover their yearly budgetary expenses.

The SCA is a non-profit organization, but that does not mean that Events may not generate profit for their Branch. The profit from Events supports Branch expenses such as storage units, loaner gear, regalia, equipment for events and so forth. Without profit from events to help cover these costs, the Branch may not be able to support itself.

When preparing the budget for an event, keep in mind not only the bottom line expenditures for the event, but the amount of money required to support the Branch for the year.

Here are some guidelines to use when planning an event. They are only guidelines, and local custom and/or Kingdom Policy may dictate that a branch use other methods. Please ensure that anyone in your branch bidding to hold an event is aware of your specific Kingdoms Requirements.

I. BUDGETS

A budget is a list of expected sources of income and expenses. Expected income is based on estimated attendance paying at a certain price (for example, 300 people at \$15.00 each). Expected expenses are based on what activities will require supplies (for example, site rental at \$1000, feast food at \$600 [Note: Feast is figured separately, See Appendix A - Form 17], tournament at \$80 for list poles, stands, and prizes, and so on).

The Branch Financial Committee is required to approve all Pre-Event Budget (SFP, Section IX(A)). Therefore, A Pre-Event Budget must be submitted to the Branch Financial Committee for approval (See Appendix A - Form 17) Approval can be provided in writing. This can be done by physically signing the Pre-Event Budget, approval in the minutes of your financial committee meeting, or electronically (with each (majority) member(s) of the financial committee approving by email).

Event Steward should work with the Branch Exchequer to prepare the Pre-Event Budget. The Budget must include estimated attendance and anticipated income (expected numbers times registration cost) along with estimated expenses. The estimated attendance can be obtained by viewing the past two or three years' attendance. Example: If attendance at the event in previous years was 80, 90 and 100, an estimate of 85 is reasonable. The Pre-Event Budget is a "proposed" Budget. It is as accurate as possible, but it is an estimate of income and expense.

As Events are required to be published in the Kingdom newsletter at least two months prior to Event, it should be noted that the Pre-Event Budget for Branch events should be required at least three months prior to the Event. Once submitted, The Financial Committee will review the Pre-Event Budget and either approve, ask for additional information or offer suggested changes

Some sites may be small enough that expected attendance would exceed the maximum site capacity. While this is nice for budgeting because you expect to sell out, it isn't nice for the potential attendees who get turned away. Make sure that if your event has an attendance cap because of the site restrictions, that this is thoroughly advertised, and that the reservation method is fair to everyone. Don't assume everyone has access to the Internet and email - those without will not have an equal chance to make a reservation due to both the time lag of the Kingdom newsletter and the postal service. One way to avoid this is to advertise in the kingdom newsletter several months in advance of the event, with a starting date when reservations will be taken by regular mail (reservations received before that date should be returned to be fair). Everyone will have a chance to mail his or her check to the reservationist so that it arrives on or after the due date.

II. INCOME CATEGORIES

Income categories include gate registration, feast registration, camping/cabin rentals, etc. Registration income can be broken down by adult member registration, child registration and potential family cap. If your Branch offers discounts for kitchen workers, event stewards, feast stewards and other attendees, or if there are comp's (complimentary passes) given, they must be clearly defined in your Branch Financial Policy (See SFP VIII A.8). Most Kingdom Financial Policies allow comps for attendance by Crown and Heirs (along with any visiting royalty).

Standard income would be for gate registration for the day and a feast ticket charge, if a feast is offered. Special income categories might include off-board feast (limited service), overnight lodging, camping, etc. The Pre-Event Budget Form can be altered to include all these income breakdowns. (NOTE: Make sure to put the same breakdown on the Post-Event Report – Appendix A - Form 18).

A. Expense Categories

Valid expense categories are: Food (food and beverages), Printing (photocopies of maps, schedules, flyers, etc.) and Postage (flyers), Occupancy (site rental), Supplies (site tokens, equipment rental, sports drinks, rope, tape, signs, cleaning and bathroom supplies, and prizes), Equipment Rental (portable toilets, grills, etc.).

Purchases of alcohol with SCA funds is strictly prohibited. A small amount of Alcohol that is cooked away may be purchased as part of the feast budget. See Chapter 5 - Managing Assets under prohibited Expenses.

Don't forget to allow extra money in the budget for unexpected charges, such as hay for a mired campsite, or extra portable toilets if attendance is larger than expected. Typically this can be covered with the extra 10% allowance.

B. Segregation of Budget By Activity

Theoretically, each activity should pay for itself.

1. The feast Registration should cover the cost of the food, beverages, rental equipment, feast tokens, kitchen cleaning equipment and supplies, etc. used to provide the feast. If servers or kitchen help eat free, the paying attendees must cover their costs.

2. Class Registration if an additional charge should cover the expenses of any supplies or rental equipment incurred by the class apart from the general site costs, such as craft supplies, or honoraria for a guest speaker.

3. The Registration should pay for the site tokens, camping fees, hall rental, hall cleaning equipment and supplies, general activity supplies, prizes, and anything else not covered by another income source.

C. Pricing

Gate registration is determined at the time the Pre-Event Budget is prepared. A reasonable formula for determining your gate registration is:

1. Add up all your costs (don't forget things like insurance, general costs like hay bales, or napkins) and add 10% to those costs.

2. Look at the attendance for this Event for at least two previous years. This will give you a rough idea of "normal" attendance. Use that number as your gate attendance number.

3. Based on your Branch's yearly budget, determine how much profit is needed for this event. Add that amount to the costs to give you a profit target number.

4. Set your Registration based on that target number.

Example: Event expenses \$900; plus 10% is \$990 (so round up to \$1000). Profit needed for Branch is \$200. Note: This amount is determined by the Branch's yearly budget. The amount needed to cover the budgeted expenses is divided up so that a portion is made at each event by gate profits, and also fundraisers.) Review of attendance for the past two years shows an average of 100 (80 adults, 20 discounted children – the discount is \$5 per child). To figure the Registration amount needed to cover the \$1200, you would charge a member discounted rate of \$13 for adults (\$1040) and \$8 (\$160) for children. Then add \$5.00 to the Non-Member Adult Registration to be the final price. This would cover the expense of the event, plus provide the amount to help cover the Branch's annual budget.

Keep your registration schedule as simple as possible, and rounded to the nearest dollar. This will result in less work for the Gate staff and resolution of the cash box will be easier. Options to consider for the Registration schedule (all the discounts and comps must be clearly defined in your Branch Financial Policy):

1. Family rates (set a price limit or family cap) (Define what is a family rate and a family cap – meaning 2 adults and minor children all living in the same house – or 1 adult and 2 minor children all living in the same house) .

2. Children's rates (how do you determine the rate for children, 0-2 free?, 2-11 \$5 off Adult price? 12-17 \$3 off Adult price?)

3. Rate for Adult members with children 17 and under Free. (This makes it easy, but you need to adjust your gate fee).

4. Discounted or comp'd rates.

D. Comps (Discounts and Free Passes)

Comps are allowed, but need to be handled correctly. As mentioned in previous sections, all comps and discounts must be clearly defined in your Branch Financial Policy. Make sure you include any comps or discounts on your Pre-Event Budget Form (See Appendix A- Form 17) under the income section.

Example of problems created by excessive comps:

A Baronial Event was scheduled where 80 people were projected to attend. Costs were pretty basic and were about \$500. It was determined to set the Member registration at \$8, which would cover the expenses and give them a net profit of about \$140 (\$640 gross, less costs of \$500 for net of \$140) for the event. Comps were given to 20 people including the Crown, all Baronages that attended, the event steward, the feast steward and the servers. This event actually lost money as they set the registration price based on 80 paying attendees, not 60. In reality it was only about a \$40 loss, but this event created a situation where the last event of the year (which was an indoor Court event) had to make a much larger profit than originally projected to help make up for the loss, and cover the yearly Budget for the Branch.

The downside to this situation, the Branch lost money for that year.

The Upside, they learned a great lesson on the importance of controlling comps and having a good Pre-Event Budget.

E. Pre-Registration

If you want Pre-Registration for your Event, here are some things to consider:

1. Do you want to offer a discount for those who register early and pay early? Attendees love discounts and this will encourage pre-registration (so you have a better idea of numbers) and pre-payment (so the money comes in before the event to help pay for costs).

2. How much of a discount do you want to offer? If it is only a dollar or two, you may not get a lot of pre-registration.

3. Third Party Fees (i.e., PayPal) expenses must be included in your budget if you are going to use pre-registration or use of credit cards via PayPal at the gate.

4. If you have a site with limited space, pre-registration will insure a spot for attendees. They run the risk of not being admitted if the event sells out.

If discounts are offered for pre-registration, make sure those discounts are reflected in your Pre-Event Budget income information. Discounts for early registration and payment are very helpful, especially for multi-day events.

NOTE: For PayPal budgeting, your Pre-Event Budget will need to reflect those additional costs, and you will need to adjust your registration amount to compensation. You don't want financial surprises for not calculating those numbers in your budget.

PayPal is calculated at 2.2% of the invoice amount, plus \$.30 per invoice transaction for pre-registration. Additionally, there is a 2.7% fee for using the PayPal Triangle (for credit card use) at the door. Remember to include these costs in your Pre-Event Budget. The fees will be based off your projected income.

F. Feast

Feast add a lot of enjoyment and atmosphere to an Event. That said, there are extra steps that you need to do when adding a feast.

1. Feast income and expenses are in addition to Registration and Event expenses. Keep them separate.

2. Keep in mind that there are a few "free" feasts (such as head table) that will be given. Other tickets sold for feast will have to help compensate for the free.

3. There is a reasonable simple method for calculating feast expenses and what to charge for the feast registration.

a. Get a "reasonable" headcount for feast (this means those paying, plus free feasts offered). For example we will say 100 will be attending feast, with 10 free, for a total of 110.

b. Determine how much per person cost (think like wedding events, or catered events). Also, think about children.

c. Example, you want to do a 3 course feast, a soup and bread course, the main being meat and vegetable course, and a simple dessert course. Your feast steward reviews the number of meals being prepared and what the cost will be for each meal. For this feast we will say it is \$6.50 per person for this feast.

d. Take the number of attendees (110) times the per-person price (\$6.50), which gives the total budgeted food cost (\$715).

e. Now think about children. Are you charging a lesser rate for children? Will children eat free (under a certain age)? A reasonable rule of thumb is a "child's portion" which is smaller. You can sell a limited number of these. Consider charging nothing for children under a certain age. This helps simplify the fee schedule and encourages families to attend. It is allowable to charge a special fee for a special children's feast (such as children's meals from a local fast food restaurant or simple hotdogs and Mac-n-cheese) that they are more likely to eat than the sometimes exotic feast fare. This also encourages family attendance.

f. Be sure to add that into your per person cost and the total attending costs

4. Remember, according to SFP you cannot benefit one person or a select Branch over another with SCA funds. This means that you cannot give feast away to one person unless you give it away to all people with the same status.

III. EVENT ADVERTISING

All events are required to be published in the Kingdom Newsletter to be an Official Event. Event should also be published on the Kingdom Website. There is no charge for these publications.

There are other options for advertising your event. There is Social Media (which is not an official announcement, but it does reach a lot of people). Reach out to your Social Media officer to place your event on appropriate Social Media forums.

Go to other events in the Kingdom, and nearby Kingdoms, and promote Promote PROMOTE. The best way to bring people to your Event is to travel to other Events and generate interest.

You can also do flyers or advertise in local newspapers, but all printing fees must be approved on your Pre-Event Budget.

A. Before the Event

First rule of dealing with vendors, site owners, rental services and any other entity that you will be doing business with for your Event – BE PROFESSIONAL and BE COURTEOUS. Not only does it go a long way to develop relationships, but it can also generate enthusiasm and encourage people to visit your event.

Wear modern clothes when meeting with possible vendors. If your branch has business cards, bring some along for distribution. We want to give the impression that we are stable, rational people who will treat their site or equipment as well or better than they do.

Make sure that if they need documentation about the Tax ID, they get it. Put together a folder in your Branch that has all the contact information, Tax ID information, and insurance information available. That will save time and offer a level of professionalism when dealing with vendors and site owners.

Review the contract and if there are questions, put them in writing to give to the Seneschal along with the Contract. As the Seneschal is the legal representative for your Branch, he/she can discuss the contract and questions with the vendor or site owner. Also, you will need to obtain a signed copy for the Event file.

Some sites may require a special insurance form that names them specifically. This is available from the Corporation. Make sure that you find out as soon as possible whether you will need this form to give adequate time for the form to be drawn up and sent to you. The minimum is for Corporate to receive the request no less than 30 days before your event. A shorter timeframe requires a rush to Society, and a significant expense to the group. When you check out the site or equipment, make sure that everything is in proper working order and undamaged. Take pictures or video of the site or major equipment before and after the event. The photos can be used later in future event bids if everything goes well. It can also help if there are disputes.

If the vendor will bill you after the event, find out when to expect the invoice and verify where the invoice will be sent. Get a contact name and number to call if you don't receive the invoice within 30 days of the event. Do a pre-event walk through of the site with the site owner, noting any problems or broken items on a sheet of paper. Have the site owner initial the list. This will help prevent any disputes over whether a piece of equipment was broken before you used the

site. Schedule another walk-through of the site with the owner as soon as possible after the event, preferably before it is rented to some other group.

B. Dealing with Vendor Cancellations before the Event

Overbookings or circumstances beyond a vendor's control happen. If the vendor breaks the contract for the site or services, insist on getting your entire site deposit back, immediately if possible. Talk with the vendor, see if they can recommend another site that can accommodate the Event, or another vendor that can provide the goods or services. Depending on how long until the event is to occur, you may be able to find another site or vendor to accommodate you. If you haven't found one or the cancellation happens less than two weeks before the scheduled event, your Financial Committee should meet and discuss cancellation of the event. If there is a breach of the contract, have the Seneschal talk with the Society Seneschal about possible recourse.

C. After the Event

Make sure that the site or equipment's condition is acceptable to the owner when you return it to them. Since most owners require a cleaning or damage deposit, you want to make sure you get it all back. It is in our best interest and has been Society tradition to leave things better than we found them. This makes the site owner eager to rent to you next time.

If you have expenses that are paid after the event is finished, make sure you get the invoice within a month of the event date. If you don't receive an invoice within that time, contact the vendor to ask them to resend the invoice. Keep track of your contacts with that vendor in case you need to remind them you did try to resolve your debt.

D. Dealing with problems at the Event

In a conflict with a vendor at an event, the Event Steward should notify the Seneschal and the Exchequer. Every attempt should be made to correct the problem as soon as possible after the problem is discovered. If it is unable to be resolved at the event, a written report of the problem should be sent to the Kingdom Seneschal, and a copy should remain attached to the event report.

E. Dealing with Problems after the Event

If there was a problem after the event is over, the Event Steward should find out specifically what the problem was from the owner, and ask to be notified in writing. If they refuse to put it in writing, then consider the matter dropped.

If it was in fact the Society's fault, apologize in writing and make right what was wrong, either by fixing the problem or paying for the damages. If the damages were significant, contact the Corporate Office for guidance. If it was not the Society's fault and you have documentation (the pictures of the site before and after the day of the event), write a calm, professional letter and include copies of your proof. If the situation is still not acceptable to the owner, try to release the Society from a relationship with that vendor. Your Kingdom Seneschal, Kingdom Exchequer and/or the Corporate Office can provide guidance on this.

F. After the Fact Donations

If you find yourself with a payable because a vendor has not billed you yet, and it has been over a year, then remove the payable, list the amount as a direct contribution, and write them a letter thanking them for the donation. Make sure you mention that you have been trying to resolve this for past year with no success, and this is what you are assuming they want done.

IV. MERCHANTS

Merchants can be a great benefit to an event. They can add ambiance, allow people to shop and offer a financial benefit as well.

If the site allows merchants and it is appropriate for your event, encourage merchants to vend at your event. A minimal vendor's fee can be charged, or you can accept donations for a fundraising auction to benefit your Branch.

A. Deciding to Have Merchants

First, see if the site has space for merchants in addition to other activities that may be scheduled. Most vendors need at least 10'x10' space to set up their wares. Some may require less, and many may require more. If you are having the merchant space indoors, make sure that you aren't setting them up so that they will either be blocking traffic flow, or be so out of the way that they get no traffic.

You may decide that only certain merchants may sell – but you must make the rules known in advance, and make them generic. Examples are: only merchants with period pavilions, only merchants selling music, only merchants selling period items (no bumper stickers/t-shirt only merchants). If you make the criteria subjective, use a team to evaluate the merchant applications so that it appears to be an objective evaluation. Merchants who are not allowed to sell for what they see are unfair evaluations or criteria will complain and having a team involved will mean that they can't blame their ability to sell on only one person.

B. Dealing with Merchants

You can charge merchants a minimal fee for their space, or have them offer an item that they vend for a fundraiser raffle. Make sure you have a contract with Merchants. Treat the reservation of merchant space just as you would any other reservation, such as for a feast.

It is highly encouraged that there be some sort of agreement signed by both the branch (Seneschal's responsibility) and the merchant regarding any fees for appearance, and refunds or forfeiture of those fees should the merchant not appear. A contract will protect both you and the merchant, and several branches already have them in effect. You can find them by asking the Seneschals or asking the autocrats of large events that consistently feature large numbers of merchants.

C. Legal Obligations

Some states or other jurisdictions have rules regarding transient vendors (which is what most merchants are classified as). As host, sometimes the branch has an obligation to ensure that the merchants file their paperwork properly with the appropriate jurisdiction for any event they hold. Check your local laws to see what, if any, responsibilities the branch would assume by allowing merchants at that event before you decide to allow merchants. It is also possible that your state or municipality may change the rules regarding transient vendors, so it is

recommended that the rules be checked at least once per year to make sure that nothing has changed. Your kingdom exchequer should have information on this.

V. CONTROLS OF CASH

The gate at SCA events is to be controlled by the Exchequer of the SCA Branch hosting the event. If the site owner wants to have additional oversight, which can be negotiated, but final control of all entrance registration (fees) must always rest with the SCA. The only exception is Pennsic, where the site owner's bonded employees manage the cash and the SCA manages everything else.

A. Gate Cash Management

The Branch Exchequer is responsible for the gate. That does not mean that the Exchequer is required to sit gate, but is required to make sure that there is adequate staff, the funds for the cash box are provided, the paperwork is provided and that the paperwork is filled out. The ultimate responsibility for the money belongs to the Branch Exchequer, so any problems or issues that come up are to be handled by the Exchequer. Make sure to work with the gate staff prior to the Event so they know what their responsibilities are and what documentation is required.

SFP states that: A paid adult member of the SCA must be in charge of the gate functions at any event where money is collected in the name of the SCA. Site owners may additionally oversee the gate operations, but the final responsibility for the funds collected in the name of the SCA must remain with an authorized paid SCA member who does not have a financial or material interest in the ownership of the site itself. Minors may not serve as Head Gatekeeper/Troll/Reservationist /etc. for an event. Minors may assist at the gate collecting funds, making change, etc., under the oversight of an individual permitted by the SCA's Corporate Policies to serve as an officer, who will be ultimately responsible for the accounting of the funds passing through the gate. Individual Kingdoms may be more restrictive should they choose. At least one paid adult member of the SCA must be present and in charge anywhere SCA money is collected..

1. Advance Registration

All cash or equivalents (i.e., checks) received prior to an event should be deposited within 7 days but no longer than 14 days of receipt, or forwarded to the Exchequer for deposit within a week to allow the Exchequer time to get to the bank within 14 days of when the funds were received by the reservation officer. Some Kingdoms may have shorter timeframes. PayPal funds are collected and deposited separately.

It is advisable to deposit checks immediately for two reasons: one, some people don't practice good bookkeeping, so the sooner you deposit the check after it is written, the better the chance that there are still funds there to cover it; and two, if the check bounces, it may bounce before the event and you may be able to resolve the matter in person at the event.

It is not acceptable for the reservation person to hold on to all checks until the event so that if a refund is requested the check can be returned.

When depositing the checks, make a list of the checks by legal name on the check, amount, and check number to allow for later cross-referencing if there is a problem or a refund is requested.

If possible, include on the list the address or phone number on the check so that the person can be contacted in case the event is cancelled. The person responsible for advance reservation administration must keep detailed records of advanced funds received and bring these records to the event. If possible, make copies of checks received.

2. Gate Setup

The day before the event, have someone take out a funds advance for a small amount that they can convert into cash for the change fund. NEVER WRITE A CHECK OUT TO CASH. Always write the check out to an individual.

Review Form F-9, Cash Chain of Custody. Be sure to obtain enough cash to handle the transactions at gate. Note the gate registration amount and feast, if any. That will help you determine the increments of \$1's \$5's and other bills you need. For most average sized events \$50-\$100 in \$5's and \$50-\$100 in \$1's should be sufficient change to start. If your event is larger discuss with your Exchequer Superior to determine an appropriate starting cash amount. You can have a little bit of change, but you should round up site fees to the nearest dollar to avoid making change. Don't wait until the last minute to get the change for the cash box - it will make your gate table that much harder to start up the day of the event. Also don't get it more than a day in advance so that there's little chance of it going missing.

It is not an acceptable practice to borrow starter cash from a person, and refund that cash later in the day. It is acceptable to write someone a check in return for the same amount in cash - but don't mark that check as an expense of any kind because it's an advance. Make sure that the cash appears at the gate during setup (i.e., have the person with the check cash it on the way to the event).

If the day of the event is the first of the month, the change fund cash on hand is reported on the bank reconciliation form on the bottom line for the current month.

3. Gate Operation

The goal is to get people signed in (waivers and membership card checks) and paid for as quickly as possible so that they can enjoy the event. It is highly discouraged to have more than just the sign-in and payment process at the gate.

Jars for donations, raffle or auction signups, feast seating charts, and activity signups that do not require a separate payment all will disrupt the efficient operation of the gate, because of questions or people taking time to think about whether they want to participate in any of those other things. Have signups for those other things at a different table out of the way of getting people signed in as quickly and efficiently as possible.

4. Running the Gate Table at Ordinary Events

It is highly recommended that one person be responsible for the Gate Table. However, that does not mean that one person should run the Gate Table alone. More than one person should be present during on-site event registration whenever funds are being collected. This is not only so that one person doesn't get stuck with Gate Duty for the entire event, but also that having more people who know what's going on at gate makes it easier to take breaks and resolve conflicts. Don't go overboard, though. No more than four people should be involved in the gate at any

one ordinary weekend event, unless it is a very large event or continues over several days. In that case, see 4 below.

No expense receipts should ever be reimbursed from the cash box at events (SFP XI).

Here are some recommended procedures for running gate at ordinary events.

a. Schedule of Registration (Fees)

Make sure that there is a clear list of your registration (fee) structure being charged, both Registration and Member Discounted Registration. This will help reduce time to calculate fees for each person, as well as reduce mistakes. An example of a list of fees would be:

Adult Member Discount Registration only: \$5

Adult Member Discount Registration + feast: \$15

Adult Registration only: \$8 Adult Registration + feast: \$18

b. Special Rates

Have a list of who is exempt from gate registration or has a reduced rate (such as a server). Check them off as they arrive (but they still must go through the waiver process).

c. Staffing the Gate

Each person working at the gate must:

1) Be a paid member in good standing of the SCA. Be acceptable to the group exchequer and the group seneschal. Remember, no one under the age of 18 may handle gate alone. They must have a responsible adult in attendance.

2) Understand your branch cash handling procedures and waiver policy.

The Exchequer needs to train the gate staff on proper cash handling procedures and provide the proper forms to use when running the gate. It is recommended that pictures of the persons authorized to handle the cash box be posted inside the cash box for easy reference. There also needs to be an established escalation plan in case there are questions or objections to any part of the gate sign-in process. One plan could be that any questions or issues regarding payments are escalated to the Exchequer, and any questions or issues regarding waivers is escalated to the Seneschal.

d. Receipts

An individual's cancelled check shall serve as the receipt for all attendance and/or feast registration fees paid at the gate by that individual. Receipts shall be issued for cash received at the gate if requested by the attendee, including Non-Members.

e. Cash Box Counts

The gate cash box should be counted and verified at the beginning of the event, at the beginning and end of each day, and at random intervals while troll is open. The gate cash box shall be counted and verified by the 3 paid members of the SCA one of which must be the Exchequer (or designated deputy) or Seneschal of the branch..

f. Cash Box Extracts during the Event

After the gate cash box has been counted and verified, all checks and cash shall be removed for deposit, minus the starting gate funds. The starting gate funds for the cash box shall remain in the cash box until the gate closes. It is recommended that pictures of the persons authorized to count and verify gate receipts be posted inside the cash box for easy reference by the gate staff.

All cash and checks for deposit should be sealed in a secure envelope with the following written on the outside of the envelope and/or attached Paperwork: Amount of cash and denominations, amount of checks, date and time of verification, and signatures of all three counters verifying the amount.

Envelopes containing gate funds shall be secured in a locked vehicle, out of public view.

g. Cash Box Final Accounting

At the close of the event, two or more individuals shall reconcile the attendance list to funds collected, and account for gross event income. This should be performed by both the individual responsible for custody of funds and by the Exchequer (or designated representative).

All cash and checks for deposit will be sealed in a secure container (sealed envelope or locking pouch) with the following written on the outside of the envelope and/or attached paperwork: Amount of cash, amount of checks, date and time of verification, and signatures of all three officers (or their representatives) verifying the amount.

All Event funds are to be turned over to the branch Exchequer or other designated member of the branch Financial Committee at the close of the Event.

All Event funds should be deposited within 7 days but no longer than 14 days following the close of the Event.

Some Kingdoms may have shorter timeframes in their Kingdom Financial Policy.

h. Gate Staff Evaluation after the Event

All individuals who have served as Gate staff correctly should be commended publicly. The Exchequer can maintain a list of individuals who are acceptable to serve as Gate staff at future events.

If an individual exhibits bad judgment or fails to follow laws and policies in relation to the handling of branch funds, a reasonable attempt should be made to educate the person in the correct behavior/policy and to explain the possible consequences of financial impropriety that may affect the person, the branch, and the SCA.

In the event of an individual exhibiting bad judgment on two or more occasions in relation to the handling of branch funds, the branch Seneschal and branch Exchequer will consult their respective Kingdom-level Officers for recommendations on what actions are to be taken.

5. Running the Gate Table at Multi-Day or Very Large Events

These events require extra precautions and care due to the large sums of money and the work involved to fully staff a large gate table. All of the above instructions apply here as well.

a. Schedule

For everyone's peace of mind, have a regimented schedule of people scheduled to work and when. Make sure there are scheduled meal breaks and coverage for restroom breaks. It may help to have the merchants be able to check in and set up before anyone else arrives at the site (but it may not help to let them check in before the branch is ready to have them there - just because they're there doesn't mean they can check in and set up). Also, schedule in advance for any overnight shifts.

b. Rotating responsibility

Have three or four people authorized to take money from participants and remove money from the gate at scheduled times. Mix the people up so that each time it's a different two people from the pool of four, who both count and bag the money. Have two people able to leave site to make bank drops if required by your policy. For a really large event, it may be necessary to have someone just run between the event and the bank with the money.

c. Bank drops or money conversion (i.e., getting the cash into the bank ASAP)

Figure out where you can either deposit the cash or convert it to money orders before the day of the event. If the bank you normally use is not near the event site, try to use the closest branch. If that isn't practical, make sure you can bring the cash to the nearest bank, credit union, currency exchange or post office and get cashier's checks or money orders (the fees would be an expense of the event). Western Union may be able to wire the money directly into the branch's account (please see SFP for requirements related to Electronic processing) Some Wal-Mart stores and grocery stores sell money orders as well.

Get disposable sealable bank bags, and include a SASE to the branch's Exchequer or Seneschal's address. At regular intervals (more often during peak times, less during slow times), count out cash equal to the total minus the starting cash, and remove it and any checks from the cash box. Place it in sealed or locked bank bags with a detailed count of bills and checks. Put a SASE addressed to the branch in the bag. Store these in a safe place until they can be transported to the bank drop or money conversion point.

Have two people drive the money to the bank or money conversion point a few times during the days with the most traffic through the gate.

Envelopes or bags containing gate funds shall be secured in a locked vehicle, out of public view. Two of the officers (or their representatives) verifying the deposit should convey the envelope to its destination.

DON'T ever deposit the money using an ATM into your account and then write a check to the branch. That's commingling of funds, and strictly prohibited. Writing the branch a personal check and taking the cash is also prohibited.

d. Use multiple lines during peak times

Separate the crowd into separate lines - member vs. non-member, registration-only vs. registration and feast, pre-registered vs. non-pre-registered, etc. Use whatever separation most evenly splits the traffic.

e. Advertise the prices and site map

Use posters to show the prices being charged so that people don't have to use time asking and figuring out how much they owe. Put small versions of this list at each seat so the gate staff won't have to turn around to figure it out as well. Have a large map of the site near the gate table, but not so near that people will clump around it and block traffic.

f. Separate the check-in process into steps

If it is a large event, you may want to separate the registration process have one spot for pre-registration check off, another for money taking, another for waiver signing, and the last for token and flyer handout. People asking to help can be directed to the end of the line where most of the questions about the site will be asked.

g. Make the gate staff comfortable

Have in place at the gate some water with cups, sun block, snacks, and a restroom facility within 20 feet of the gate (close enough to use quickly, but not so close as to smell or have the line block access to the gate).

6. Accepting Checks

Checks received at the event should have the individual's legal name, address, phone number, and the name of their branch on the check, in case of problems. If they don't know the name of their branch, either leave it off or help them find out. All checks must be made out to your branch in the form of "SCA, Inc. - <sponsoring branch or entity>".

7. Refunds

If people request refunds at the gate, get their name and address, wait until their check clears the bank, then send them a refund check. Do not attempt to return an attendee's check; it creates problems for the autocrat and exchequer. Do NOT issue cash refunds.

8. Collecting any NMR

When people check in at the Gate, they are required to show proof of membership because of the waiver policy. If an attendee is not a member or can't provide proof of Membership then then must pay the Full Registration (fee). After the event, the amount of NMR is calculated and sent in as the current requirements dictate. Each Kingdom has its own Gate Reconciliations forms; contact Exchequer Superior for more information.

9. Trespassers

If it is determined that someone has entered the event without going through the gate to a) pay and b) sign the waiver, and you know their name, ask a herald to page them to the Gate table. If they do not appear within a reasonable time or you don't know their name, ask the Autocrat and branch Seneschal to approach them after you have pointed them out. They must either comply with the registration (fees) and waiver policy, or leave.

If it is determined that someone is attending a paid feast that did not pay for it, ask them to leave, as they are trespassing. This is where feast-tokens become useful.

The Exchequer's responsibility in these matters is to notify the Seneschal of those who did not pass through the gate. The Autocrat and Seneschal's responsibility is to enforce the event's

rules (minimum dress code, beverage restrictions, littering, etc.), or have them removed as trespassers.

B. Expense Reimbursement and Invoice Payment

NO RECEIPTS MAY BE REIMBURSED FROM THE CASH BOX AT EVENTS (SFP XI).

Expenses shall be reimbursed by the Exchequer based on receipts tendered. In all cases, valid written receipts must substantiate disbursements. Expenses will only be paid with a valid invoice. Honoraria may be paid based on Financial Committee approval (a copy of a letter thanking the person included with the check serves as the documentation). Reminder: All Honoraria must be approved in advance and show on the Pre-Event Budget.

All funds advanced in excess of receipts tendered must be returned to the Exchequer for deposit. This must be done within 30 days after the event.

Exchequer should collect all the receipts as soon as possible, and set a cut-off point of 14 days after the event. That way you can meet the 30-day deadline for the Post-Event Report. When making reimbursements, keep track of how much of each budgeted category has been spent.

If, for some reason, money is paid directly to a vendor personally for services rendered (such as honoraria, custodian fees or site rental to an individual), keep track of how much is paid over the year. If it's more than \$600 and the branch is in the U.S., an IRS 1099 form will need to be filled out for that person. The Society Treasurer fills out the IRS form. The information required is name, SSN, Address, amount paid to them and for what. This information is to be sent to the Treasurer by December 31 of that year, as the SCA has to file with the IRS by January 30 of the following year.

REMEMBER: NO RECEIPTS MAY BE REIMBURSED FROM THE CASH BOX AT EVENTS (SFP XI).

C. Attendance Management

One or more individuals will be designated to be responsible for maintaining the attendance list for the event. In addition, these individuals are responsible for collection of appropriate signatures indicating compliance with waiver policies. All attendance records (including waivers) should be delivered to the branch Seneschal, Exchequer or designated representative within 14 days after the event.

D. Final Accounting

At the close of the event, the individual responsible for the gate cash shall reconcile the attendance list to funds collected. (See Appendix A – Form 12) Don't forget to remove the "change fund" from the amount collected before determining gross income.

E. Non-Gate Income Management

One individual should be designated to be responsible for custody of non-gate income that is received during the event, and if the individual is not the Exchequer, see to it that this money is turned over to the Exchequer for reconciliation and deposit. This person may have deputies or

helpers; however, the person in charge is ultimately responsible. Any person responsible for custody of SCA funds must be an SCA member. (SFP III.D)

If the activity that generates funds is medieval in nature (class fees, etc.), then the income is reported as Activity Related. If the activity that generates funds is not medieval in nature (auctions, raffles, etc.), then the income is reported as Fund Raising, Internal. If there is just a donation jar, the income is reported as Direct Contribution.

VI. GOING OVER BUDGET

Sometimes, estimates aren't very accurate, or unique circumstances appear where some expense is more than was expected. We can be flexible in these cases, as long as the funds are there to support us.

When a potential overrun is detected before the money is spent, take steps to verify that there is no other alternative. If some grocery store suddenly raises its prices, there is no reason why you can't go to some other store for a better price than the one you were budgeting on.

If there is really no other alternative, the Financial Committee can adjust the budget to match the new estimate.

If the overrun is found after the expense has already been incurred, the Financial Committee may still approve the additional expense, but it isn't obligated to do so. If the Financial Committee doesn't approve the overrun, the person can be reimbursed up to the limit of the budget. However, repeated overruns by the same person should be investigated

-- did this person even know there was a budget they had to follow? Was the budget published? Did they make the purchase before the budget was approved? It may be a simple communication foul-up that can be corrected.

VII. REPORTING

The Event Steward and the Exchequer will complete an event report within thirty days of the close of the event. This report will include accounting for all event income and expenses, by category, and attendance. The event report will be sent to the superior officer as outlined in each Kingdom's Financial Policy. (See Appendix A – Form 18).

VIII. RECOVERING BAD DEBTS

All checks received before the event should be deposited quickly, so that if a check is returned, the branch may try to resolve the issue before or at the event. See Chapter 14 for procedures to follow when attempting to recover these funds.

IX. CANCELLING AN EVENT

In the case where an event must be cancelled before it is held, several steps must be taken depending on where in the lifecycle of the event the cancellation occurs. Events can be cancelled after they are planned but before being advertised, or after being advertised. Events can be cancelled for several reasons - the site becomes unavailable for some reason (fire, flood, overbooking, etc.) and no other site can be found; another event is scheduled which would draw attendance at this event's expense (for example, a popular Tournament of Chivalry

somewhere else the same weekend) that would make the budgeted event break-even point unreachable.

There are several steps that must be done to un-schedule an event. The scope of these steps depends on how much scheduling had been done up to the point of cancellation.

A. Cancellation after site contracts signed but before advertising

If an event is planned but must be cancelled before it has been advertised, all vendors must be notified as soon as the decision is made. Deposits should be returned from the vendor, possibly minus a fee. If the reason for cancellation is due to the site being unavailable after a contract has already been signed, it should be reasonable to get the entire deposit back. Ask for it. If the reason for cancellation is not due to a lapse on the site owner's side, the fee should be paid. Any amount paid would be reported under Fees, and the reason would be "for cancelled event".

Perishable supplies purchased for the event (such as feast food) can be returned if possible, used for some other purpose, or discarded. Non-perishable supplies can be kept for the next event. Non-returnable supplies expenses would still be reported under Event [Food, Supplies, etc.] regardless of whether they are used or discarded.

B. Cancellation after the event has been advertised

If an event must be cancelled after it has been advertised, word must be spread of the cancellation as quickly as possible. This can be done on the Kingdom Website, in the Kingdom Newsletter (if there is time before the event), on an official email list and via Social Media.

Contact everyone who sent in a reservation (if you have contact information) to notify them of the cancellation, and to let them know that a refund of their registration (fee) will be forthcoming.

All vendors must be notified as soon as the decision to cancel has been made. Deposits should be returned from the vendor, possibly minus a fee. If the reason for cancellation is due to the site being unavailable after a contract has already been signed, it should be reasonable to get the entire deposit back. Ask for it. If the reason for cancellation is not due to a lapse on the site owner's side, the fee should be paid. Any fee paid would be reported under "Event Occupancy".

CHAPTER 8 - ADMINISTRATIVE FORM INSTRUCTIONS

This section discusses some of the primary administrative forms used by SCA Branches. There may be other forms that are used in specific branches that are required by your Kingdom Financial Policy. If you have questions about a form not covered in this chapter please contact your Exchequer Superior for information on completion requirements.

Most forms that have a specific required format are found at <http://www.sca.org/officers/exchequer/> if a form discussed can be found elsewhere on the website it will be noted as such. Other forms discussed below will vary for Kingdom to Kingdom, these forms will have the same basic information but have been customized to reflect the culture and policies of the branch using them, this will also be noted under the specific form section.

I. NON-MEMBER REGISTRATION SUBMISSION FORM

How you manage NMR reporting internally (what forms you use, whether there is a deputy or not, etc.) is up to you. However, you are responsible for making sure that all qualifying events and funds collected within your Kingdom are reported and remitted to the Corporate office monthly using the required form listed as Non Member Registration submission form at the link above. See Appendix A – Form 16.

This form is to be sent with any Non-Member Registration funds required by the Corporation.

Non Member registration fees are required to be collected if an event meets the following criteria:

- A. The Non-Member Registration will apply to all events which are published in either the Official Kingdom Newsletter or an Official Local Group Newsletter as well as all events which are published in either the Official Kingdom website or an Official Local Group website (i.e. all those events where the insurance of the SCA, Inc. is invoked by publication in any official format) and for which a site registration to attend the event is charged.
- B. The Non-Member Registration will not be collected if there is no site registration to attend the event.
- C. The Non-Member Registration will not be collected for minors for whom there is a discounted event fee.
- D. The Non-Member Registration will not be collected from those individuals not required to pay a site registration, as stated in society/kingdom/local financial policies.
- E. The Non-Member Registration will not be collected for events that ask for a non-cash donation to gate entry to the site such as bringing canned goods or a toy. Please keep in mind that any event that asks for donation, whether cash or non-cash cannot require anyone to donate. In other words, if someone wants to attend the event and does not donate any cash or non-cash items, you have to allow them entry.

The Kingdom Exchequer, is responsible for ensuring that all events that qualify collect and submit the NMR form and check to Kingdom Exchequer or designated deputy. Non-Member Registration form and fees are due (to the Exchequer Superior) within 10 business days from the close of the event.

Non-Member Registration are due to Corporate Office (from Kingdom Exchequer) in US funds by the last day of the following month. Example: March Non-Member Registration collections must be received by the Corporate Office on or before April 30.

The NMR form is an Excel spreadsheet. At the top are cells for: (1) Kingdom; (2) date due; (3) report date; and (4) the check number (for transmittal check). The columns on the main part of the sheet are for: (1) event date; (2) branch; (3) event name; (4) total attendance; (5) total non-member attendance; (6) fee amount collect (which will be passed to Exchequer Superior); and (7) optional column to track the transfer checks. If you need more lines, just add them in the middle.

For events in Canada, there may have been a conversion to US\$. The amount reported for the NMR is the amount you received after conversion and conversion fees, and not necessarily the amount collected.

On the bottom of the form, enter the submitter's information.

For each month, enter the event information on a line. Don't lump multiple events for a branch into one line – split them out. Please make sure to include all events, and note when an event has been cancelled, had no site fee, or is in the process of being contacted in the absence of a report. Each event should have the total attendance. It helps track attendance trends for budgeting purposes.

When you are done, highlight the central section and sort by column A before you print it out. Send the hard copy and the check to the Corporate Office in Milpitas. Keep a copy for your files. It is recommended that you send a copy of your report to the Kingdom Seneschal as well.

The Society Exchequer (or their designated deputy) reads all the Kingdom Newsletters each month and keeps track of advertised events. The Corporate office will send copies of your reports to the Society Exchequer or their designated deputy so that you can get credit for reporting those events. The Board gets an update on NMR compliance every quarter.

II. REQUEST FOR WARRANT

When you are appointed as Exchequer or requested to take the office by your branch or guild, you are only acting as the Exchequer. When the Exchequer Superior (or designated representative) issues you a warrant, you are no longer just acting. In order to issue a warrant, certain information must be presented to ensure that:

- A. You are who you say you are,
- B. You live at the address you include on your form,
- C. You are a national member of the SCA or an affiliated organization,
- D. You have reached the age of majority in your country of residence, and

E. The branch or guild involved knows that you are applying for the job and approves of you taking the office.

The Request for Warrant (See Appendix A – Form 21) can be submitted using a form or sent via electronic communication. In either case a copy of your ID and Membership card should be included.

- A. required contact information,
- B. some additional optional contact information,
- C. a place for you to sign indicating that you know the duties you will be expected to perform, and
- D. a place for either the Seneschal and/or the outgoing Exchequer to sign indicating that they know you are applying for a warrant and that they approve.

This may seem redundant or excessive, but it is necessary. The warranting officers (the Exchequer Superior and Crown in most cases) usually don't personally know the person applying for office. Since any holder of this office may jeopardize the status of the SCA, this additional documentation serves as proof that the applicant knew what duties would be required, and agreed to perform them while so warranted.

III. WARRANT FORM

Once the Request for Warrant has been received the Exchequer Superior will complete the Financial Warrant found on the SCA.Org site (see above).

Fill out the top section with the contact information of the person being warranted. Fill out the checkbox section corresponding to the level of office. For Kingdoms or Principalities, select —Vice Treasurer for and fill in the word Kingdom or Principality. For non-branch offices or deputy offices to a local branch, check the other box and fill in deputy, guild, or some other appropriate term. Lastly, fill in the name of the branch or account, and the start and end dates.

Then, arrange for the proper signatures. If you are signing for a deputy to you, you and your Crown sign the warrant. Some kingdoms have delegated warrant signature authority to the Coronet. If you are creating your own warrant (Kingdom Exchequer), your Crown signs it and then you send it on to the Society Exchequer. The Society Exchequer will send it back with their signature on it for your files. (See Appendix A - Form 24).

IV. REVIEW OF BOOKS REPORT

A review of books should be conducted every 2 years or anytime the Exchequers Office changes hands. Detailed Instructions for Review of Books are located in Chapter 13 of this Handbook. (See Appendix A – Form 7).

V. ADMINISTRATIVE FORMS

Each kingdom has its own set of administrative forms. Contact your Exchequer Superior for those forms and instructions on how to use and submit them. Below are some examples of possible forms.

A. ACKNOWLEDGEMENT OF DONATION & RECEIPT

When we receive a donation of either cash or items, we should acknowledge the donation in writing. The approved society Donations form is located on SCA.org page above. The form has a place to fill in the name of the branch and the date of the donation at the top of the form. Fill in the Donor's information. Describe any items in detail, including condition and state of cleanliness. Enter the amount of cash received. If the donor provides a value for any items, enter it here also. If there were any benefits received in consideration for this donation, enter the value here. The value of the benefit is what we would charge someone for the same benefit (such as the price of a feast ticket for an auction to sit at head table). Then the Seneschal fills out the rest and signs it. Make a copy for your files, and give the original to the donor for their taxes.

Required information on receipts include: date; who got the donation; who gave the donation; if the donation was cash, the amount; if the donation was an item, a description (value is not required); any benefits received in return for the donation; and the name, address, and signature of the person who made out the receipt. (See Appendix A – Form 1).

The donor is responsible for providing the value for any non-cash donations. We are responsible for providing the value of any benefits received in consideration for this donation. For example, if someone donates \$50 in an auction to sit at head table, the feast ticket registration charge (\$10) is the amount of the benefit received, so the actual contribution is \$40.

Donation receipts are provided for federal tax purposes only. State regulations on charitable contributions may vary.

B. TRANSFER TO ANOTHER SCA ACCOUNT FORM

Sending some sort of letter with a transfer check is a way to help both Exchequers involved in a transfer to correctly record the transaction. If this is a transfer of a Corporate Non-Member Surcharge, use the Non-Member Registration Submission Form described in Section I above instead. Remember that moving funds between SCA accounts that are in different countries or are Subsidiaries are not treated as transfers – they are treated as Donations both going out and coming back in.

Most forms have places where the Exchequer can fill out the top of the form with the name of the account, and the name of the recipient's account. Mark whether the destination is an account in your Kingdom, or any other account (outside your Kingdom). If you checked Transfer In-Kingdom, then the recipient should also record it as Received from In-Kingdom. If you checked Transfer to Outside My Kingdom, they should record it as Received from Outside My Kingdom.

Make a copy for your file and the Exchequer Superior (who needs this to cross-reference transfers on the Doomsday Report), and send to the appropriate destinations.

If you are receiving the form, record the transfer as specified on the form (unless it is wrong and you need to correct it, in which case, please notify the sender so they can correct their end, too).

C. CHECK REQUEST FORM

A Check request form is a good way to record the information necessary to issue a check and to obtain and record the required approvals. Check request forms should contain the name and

address of the person to whom the check should be written, the name of the person requesting the check, the purpose of the expense and the amount requested. It should also contain space for a detailed listing of the expenses that match up to the attached receipts. Finally, it should include a place for the seneschal, exchequer and any other approvals required by your financial policy. This form allows you to have all the information needed in one place when you are cutting the check and recording into your ledger. (See Appendix A – Form 20)

D. DEPOSIT FORM

Another handy form to have is a deposit form. This can be a fairly simple form showing the amount deposited and where the money came from (event income, fundraising, donation etc). If you attach the deposit slip to this form you will have a detailed record of the source of funds for recording and review.

VI. SUGGESTED EVENT FORMS

Event financing is covered in detail in Chapter 7. Each Kingdom has standard forms for event reporting. Contact your Exchequer Superior for information about the forms for your kingdom. (See Appendix A – Forms 12, 17, 18 and 23).

A. EVENT BUDGET WORKSHEET (Bid Form)

This type of form is intended to help calculate a budget for an event. While there is no specific Society-level form, most of the forms have the same basic information – predicted Income and Expenses for a specific event. Fill in the name of the branch and the event name and date at the top. (See Example in Appendix A – Form 17).

1. INCOME

Estimate how many attendees there will be at this event paying for each activity. There should be space provided for registration charge differences for both adult and child, advance and at-the-door. If you want to make this really simple, assume everyone is an adult and pays at the door. Otherwise, you may split out your attendance based on past trends of reservations.

Attendance can be affected by the weather expected for the season, and whether the Royalty will attend. Enter the expected attendance for each activity in column A for advance reservations, and column B for pay-at-the-door attendees. If there are other activities for which you will be charging, enter them in blank lines provided under Fee Type.

You can now estimate the fees, although you should write in pencil because after you enter the expenses, you may need to change the estimated fees. Enter the amount you intend to charge per person for each activity, using a column for advance registrations, and another column for at-the-door attendees. Since any non-member fees will be sent directly to Corporate use the member discount price for your calculations.

Now, calculate the Estimated Income for each activity by multiplying number of expected attendees by the appropriate rates. Total these figures down to get the Total Estimated Income for the event.

2. EXPENSES

Enter the estimated expenses for the event. There are usually three columns provided if you wish to split the expenses by Site, Feast, and Other, or use some other convenient breakdown. Itemize on the back any Fees & Honoraria, Other Expenses, Donations to Other 501(c)(3) Organizations, and Moved to Another SCA Account. Add each line across to get the TOTAL column. Then, enter the total down under Total ESTIMATED Expenses.

Multiply the estimated expenses by 1.1 to increase them by 10% to allow a “fudge factor” in case of emergency. Enter this amount under Adjusted Expenses. Then subtract that number from the Total Estimated Income to find the Estimated Profit. If the profit is too small (or negative), adjust the fees charged or the expenses and recalculate until a satisfactory profit is estimated.

The Financial Committee can now approve this completed form when deciding to put on an event.

B. EVENT REPORT FORM

This type of form is intended to help calculate the profit received from an event. While there is no specific Society- level form, most of the forms have the same basic information – predicted Income and Expenses for a specific event. Fill in the name of the branch and the event name and date at the top. (See Example in Appendix A - Form 18).

1. INCOME

Enter how many attendees there were at this event paying for each activity. There is usually space provided for registration charge differences for both adult and child, and advance and at-the-door. Use the results from your advance reservation coordinator and the gate.

Enter the attendance for each activity in one column for advance reservations, and another column for pay-at-the- door attendees. If there are other activities for which you charged, enter them as well.

Enter the amount you charged per person for each activity, using different columns for advance registrations and at- the-door attendees.

Now, input the Actual Income for each activity by transferring the information from the reservation spreadsheet and the actual deposits made. Do the same for any other fees. Add these results together and place in the far right column. Total these figures down to get the Total Actual Income for the event.

If there is other income unrelated to the event attendance (auction proceeds, inventory sales, advertising income, etc.), track those separately as Fund raising or donations.

2. EXPENSES

Enter the expenses incurred by the event. There are usually three columns provided if you wish to split the expenses by Site, Feast, and Other, or use some other convenient breakdown. Itemize on the back any Fees & Honoraria, Other Expenses, Donations to Other 501(c)(3) Organizations, and Funds Moved to Another SCA Account. Add each line across to get the TOTAL column, and then enter the total down under Total Expenses.

Subtract that number from the Total Actual Income to find the Net Profit.

CHAPTER 9 -FINANCIAL REPORT FORM INSTRUCTIONS

The Society uses standardized forms for financial reporting. These forms are available in Microsoft Excel (locked and unlocked) and Adobe PDF formats from the SCA website, <http://www.sca.org/officers/exchequer/>.

The forms may seem to be large, but they are really just a collection of a lot of small pieces. Use this chapter to help you fill out the form one piece at a time. The first time will be the hardest – after that, it gets much easier as you become more familiar with both the forms and the rules.

This chapter details how to fill out the Financial Report Packet forms. As always, report form names are in italics. The lines in bold italics are the actual report lines and specific directions for that line. The formats of these forms are mandatory.

Each form will be discussed in detail, with directions for completion and where they should be sent.

I. REPORTING TIMEFRAMES AND FORMATS

A. Kingdom/Branch Quarterly Reports

The due dates for Kingdom quarterly reports is the end of the month following the end of the quarter: April 30, July 31, and October 31. This report includes only the accounts you manage yourself, and any other information regarding branches within the kingdom you would like to include. This report uses the normal account report forms that all branches use. (The form version can be found in the upper left corner of the forms, just above the SCA's escutcheon logo. At the time of writing, the current version is AS XL 4.1.) Reporting deadlines for local branches (Baronies, Shires, Cantons, etc.) may be earlier. Please refer to your Kingdom's Financial Policy for local deadlines.

The Society requirement is that the exchequer that fills out the report and the branch Seneschal must sign each quarterly report. Additionally, bank accounts should have been reconciled monthly and signed by both the Exchequer and Seneschal. (See Chapter 5, Managing Assets) These Signed bank reports should be included in your reporting package along with a copy of your ledger.

B. Kingdom Account Year-End Report

The due date for the year-end report for the Kingdom-level accounts you manage is February 15 of the following year. You must do a year-end report for your account as if it were a local account. Reporting deadlines for local branches (Baronies, Shires, Cantons, etc.) may be earlier. Please refer to your Kingdom's Financial Policy for local deadlines.

C. Kingdom Consolidated Year-End Report

The due date for the year-end workbook to the Society Exchequer is March 15 of each year. This report includes all branches within the kingdom as well as all Kingdom level accounts you manage. Details of how to complete this report are covered in Chapter 10 of this handbook.

D. Exchequers that report to the Society Exchequer need to upload their reporting packages to the current document storage site.

II. PURPOSE OF THE FINANCIAL REPORT PACKET

Financial reports are calculated to show financial activity over a period of time, In most cases, SCA branch reports are due quarterly. If your branch is required to report more often by your Kingdom Exchequer or the Society Exchequer please reference those specific instructions for deadlines. This report packet tells us how much your branch is worth at the end of the time period (net worth); and how it has changed since the end of the last reporting period.

The term End Date means the last date in this reporting period.

The term Start Date means the first date in this reporting period, which is always January 1 of the current year. Starting Numbers should not change once they have been confirmed by the Society Tax Specialist.

The two most important numbers in this packet are Change in Net Worth and Net Income. These numbers represent the same thing calculated two different ways:

A. Change in Net Worth

Change in Net Worth is the difference between the Net Worth at the end date, and the Net worth at the start date.

$$(\text{Ending Net Worth}) - (\text{Starting Net Worth}) = (\text{Change in Net Worth})$$

B. Net Income

Net Income is the difference between how much money was taken in (Total Gross Income) and how much money was spent during this period (Total Expenses).

$$(\text{Total Gross Income}) - (\text{Total Expenses}) = (\text{Net Income})$$

C. Proof

The way we make sure the report is correct is to compare these two numbers. If you take (Starting Net Worth) and add the Net Income (Total Income minus Total Expenses), the result should be the (Ending Net Worth). So,

$$(\text{Starting Net Worth}) + (\text{Net Income}) = (\text{Ending Net Worth})$$

Now, subtract (Starting Net Worth) from both sides, leaving:

$$(\text{Net Income}) = (\text{Ending Net Worth}) - (\text{Starting Net Worth})$$

If you look above at the formula under A above, Change in Net Worth, you will see that the last

formula is identical, except for the name of the result. Therefore,

$$(\text{Net Income}) = (\text{Change in Net Worth})$$

That is why these two numbers must be equal -- they are the same thing, calculated two different ways. If they match, then the reports are correct. This is called balancing the report. If the two numbers do not match, then the report is said to be out of balance and the calculations must be checked for errors.

III. GENERAL DIRECTIONS

A New workbook will be started each year. You will be given the starting information either from the Consolidated Report Form or populated on a new Excel spreadsheet sent by your Kingdom Exchequer. You will also receive any notes necessary for the coming year (for example, if a branch didn't report the last year and this year you have to catch it up, which would be on the Comments page). When you submit the completed workbook, rename it to Q?YY<branch>.xls. (Example: Q416 BLS.xls) If your resubmit due to revisions please notate a version 2, 3, etc.

The format of the information on these forms is required. And any deviation from this format means your superior officer must make your report fit on the proper forms, possibly requiring them to call you for more information. **IF YOU ARE USING PAPER FORMS, MAKE SEVERAL COPIES OF THE FORMS BEFORE YOU WRITE ON THEM, or WRITE IN PENCIL .** You may make mistakes and need to use another copy, and you will need copies of the forms for each quarter.

This packet may seem like a lot of work (and paper), but you will probably only use a few entries on the worksheets at any one time. The forms are designed to leave plenty of space for legible handwriting. If you need more space on any of the worksheets, for the paper version, use another copy of the same worksheet and combine the totals when done. For the Excel version, use the large version, or add the detail in on the free-form page in the back of the workbook.

Remember, if you are using the paper forms, you must file and send in all forms shown as **REQUIRED** on the table of contents, including signatures. If you are using the Excel forms, you must send in the first 4 pages with signatures even if you email the whole report to the reporting officer, and print out the forms shown as **REQUIRED** on the table of contents for your files.

A. Report Formats Available

This report packet has several pages. The forms are available at www.sca.org in two formats: Microsoft Excel and Adobe PDF. Microsoft Excel is a spreadsheet package, and Adobe PDF is a read-only document format for printing only.

There are three versions of the forms for SCA Inc. branches and 3 versions for Subsidiaries-- Small, Medium, and Large.

The small version is for new branches or those with little activity. This version assumes that

there are no secondary accounts, no equipment or inventory, and very few transfers.

Medium is sufficient for almost every branch or account within the SCA. This version has one copy of each possible page, and two copies of each transfer page.

Large has extra worksheets to allow for more activity, and would be used by Kingdom account, or branches with a lot of events or activity. The extra worksheets feed into the primary worksheets. If you need more room for detail in any area, add additional sheets to the printed version, or use the free-form page on the back of the Excel workbook.

WORKBOOK VERSIONS

The Excel forms come both locked and unlocked. It is HIGHLY recommended that you use the locked version – you cannot overwrite formulas or formats in the locked version. The unlocked version is available solely for use in non-Microsoft spreadsheet applications, or so customized links to other software can be added.

If you must use the unlocked version – don't change the version text. It will help the receiving officer if they can see whether you use the locked or unlocked version when there is a problem. The idea is that if there is a problem with the numbers and you used the locked version, the receiving officer can see that and they don't have to check the formulas as part of the research – so they can save time.

If you use the unlocked version and add sheets – they will not print as part of the macros unless you change the macros as well. If you use the unlocked version and delete sheets – you will break the workbook, not just the macros.

PAGES

On every page are hyperlinks to every other page to help with navigation around the forms. The print area has been set to print properly already, and shouldn't need to be changed.

FIELDS

In the Excel workbook, all editable fields are light blue. Fields that will either be editable or not based on other input will change from white to light blue or vice versa. All other cells should be locked to protect the formulas and format, although an unlocked version is also available for use in non-Microsoft spreadsheet applications.

If you want to enter a formula into one of the light blue numeric cells, you must place an equal sign (=) at the front of the calculation for it to display properly.

You can put any data you like on the free Form page, as it's completely unlocked.

The field height will expand if you type in more text than the description columns can display. This will mean that the printed version of the forms will spread across more than one page.

B. Balancing the Report

First, determine how far you are off by subtracting the Change in Net Worth from the Net Income. The Excel version shows the difference off to the right of the form on the Comparative

Balance Statement. Then test the off amount to see which rule it fits below:

1. Off amount equal to amount of one transaction.

Can the amount you're off by be traced to a particular transaction? If so, go back to that transaction and see if you forgot to record both sides of the transaction. Remember, we are essentially using double entry accounting when doing the balance sheet and income statements, so any transaction that you only record one side of will be off by that amount.

For example, if you're out of balance by \$100 and you can track that down to a specific deposit into the bank account, the question becomes did you remember to recognize that \$100 as income somewhere in one of the income accounts, or record it as a liability if it was a refund or advance of some sort? Verify that cash and checks shown as outstanding on the cash reconciliation sheet have been also included on the expense sheet and vice versa. Some out-of-balance reports come down to someone having put an outstanding check on the cash reconciliation sheet and thus reducing the assets but not putting the same item on the Income Statement (or vice versa).

2. Off amount evenly divisible by 3.

It might be a transposition error (e.g. writing down \$156 one place, and \$165 as the other entry). How do you tell if it's this problem? If the difference is evenly divisible by 3 (or 9, which is how some schools teach it), then it's probably a transposition error. For example, in the example above the difference between 156 and 165 is 9 ($165-156=9$). Nine is divisible by three. This will always be the case in a transposition error regardless of the amount, even with large amounts. For example, 5146 gets converted into 1546. This is a difference of 3600, which is divisible by 3 (1200). 145623 could be converted into 146523 (900 difference, which divides equally by 3). NOTE: This should work even if the transposed numbers are not next to each other.

3. Beginning Number Error

Did you copy the beginning numbers from the prior report correctly? It might sound brainless, but it's a common problem. In particular, did you change your beginning numbers from the last report because you found an error and decided to fix it? This can be fixed if it's still within the same year, but do it as 2 separate transactions (the original wrong one, and then the correcting one) - don't try to fix the original entry since it will only confuse you even more. If it happened in a prior year, fix it by making entries in the "other income/expense" lines and attach a note of explanation. Don't go back to your prior year report and say, —I goofed so I'll change the ending numbers. At this point the prior year is set in stone.

4. Depreciation Error

Is the amount related to your depreciation? You might be able to figure this out if the amount you're off by corresponds to the current year depreciation on one (or all) of your assets. Remember, we only calculate depreciation expense at the end of the year during the 4th quarter. The Spreadsheet is designed to calculate and input the depreciation amount automatically but verify that that the totals have carried to the accumulated depreciation and expenses correctly.

5. None of the above

Sometimes if you don't immediately recognize the amount, and it's not a transposition error, you have failed to post both sides of more than one transaction. Because these add up, they're hard to track. If you are current on your regular quarterly reports, and you were in balance the previous report, all you should need to do is double check your entries since then. Have you recognized income/liability for each bank deposit? Making bank deposits increases your "Cash in Bank" balance, an asset, so you must make a corresponding increase in income or increase in liability to make the net effect zero. If you've written checks, did you decrease the bank account? Did you increase your expenses or decrease your liability? This works in reverse from income.

6. Ask for help

When all else fails, call your Regional or Kingdom Exchequer and ask for help. Sometimes a second pair of eyes will find it in seconds after you've torn your hair out for hours.

IV. SPECIFIC FORM INSTRUCTIONS

Even though the recommendation is to populate these forms back-to-front, we will cover them in numerical order. Additional functionality available in the Excel workbook on each page will be listed at the end of each page's description.

If you are using the printed version, enter the name of the branch, the start date and the end date at the top of all forms.

The start of period is the same as last day of last year, and the end of period is the last day of the quarter (i.e., December 31, 2005 and December 31, 2006 for the 2006 Doomsday Report).

Quarterly reports are calculated as Cumulative (December 31 – March 31, December 31 – June 30, December 31 – September 30).

To some people, it would make more sense to use the starting date of a period (January 1) rather than the last date of the previous period (December 31, previous year) as the starting values. We use December 31 (or the last day of the prior quarter) because we must have a continual chain of numbers, and the numbers as of January 1 may not be the same as of December 31.

THE SECRET TO EASY AND QUICK REPORT COMPLETION

A. CONTENTS

This form has the Table of Contents for the whole workbook. At the bottom of the Table of Contents is version information. Make sure you have the most recent version to work with. At the time of this writing, the correct version was AS XL 4.1 <type> <format>. There are three types, Small, Medium, and Large. The <format> part will show if you are using the Adobe PDF version, the locked Excel version, or the unlocked Excel version.

B. CHANCELLOR OF THE EXCHEQUER CONTACT INFORMATION (1)

Enter your personal contact information in the top box. You should know your warrant end

date; if you don't, ask your Exchequer Superior. If the bank statements get sent to a different mailing address, enter that in bottom section of the first box.

The second and third sections are for contact information for your deputies. Enter the type of deputy (emergency, chamberlain/quartermaster/etc.) and their contact information. They should also have membership information.

C. PRIMARY ACCOUNT RECONCILIATION (2a)

This form is used to reconcile the books for the primary branch account at the end of the month or quarter for this report. It is similar to the one often found on the back of bank statements. Here, it is labeled so that the results can be correctly entered on the Comparative Balance Statement.

In the top box, enter the bank name, bank account title, bank account type, required number of signatures, bank account number, bank statement ending date, and (if you have one) the name and phone number of a bank officer you have been dealing with.

1. Ending Balance from Bank Statement

Look on your bank statement that covers the last date of the period of your report. Enter the balance listed there.

2. Total Deposits Not Credited on Statement

List all the deposits you have entered in your account register that aren't checked off as shown on any bank statement. Show the deposit date and amount. If you have more deposits than the six lines here, you can add some together to make it fit. Add the amounts together to get the total.

3. Total Checks Not Cleared on Statement

List all the checks that haven't appeared on a bank statement yet. If you have more checks than the 20 lines here, you can add some together to make them fit. Add the amounts together to get the total.

4. Adjusted Bank Balance

Add line 1 to line 2 and subtract line 3. This is the adjusted bank balance - you have adjusted the bank balance to reflect transactions that you have posted but the bank hasn't.

5. Ending Balance in Account Register or ledger

Enter the ending balance you show in your account register.

6. Does This Account Earn Interest?

Enter YES or NO. This will show you where you enter the line 5 amount on the Comparative Balance Statement. If you have an interest bearing account, enter the balance amount on line I.b. Cash Earning Interest. If not, enter the balance amount on line I.a. Undeposited and Non-Interest Bearing Cash.

7. All Persons on Signature Card as of (date)

Enter the date of the last time the signature card was changed for this account.

8. Signatories

Enter the title, legal name, address, membership number, and expiration date on the lines for all signatories. If there are more than five signatories including the outside signatory, add the additional information on the comments form.

9. Signatures

The Exchequer and Seneschal must sign the Quarterly reports. A bank reconciliation must be done monthly and both the reconciliation and the bank statement should be signed by the Exchequer and the Seneschal. This form can be used for the monthly reconciliation but it is not required.

D. SECONDARY ACCOUNTS RECONCILIATION (2b)

This form is used to reconcile the books for the secondary branch accounts at the end of the month or quarter for this report. It is similar to the one often found on the back of bank statements. Here, it is labeled so that the results can be correctly entered on the Comparative Balance Statement.

In the top section, enter the bank name, bank account number, required number of signatures, bank account type, whether the account is interest bearing, and bank statement ending date.

1. (A) Ending Balance from Bank Statement

Look on your bank statement that covers the last date of the period of your report. Enter the balance listed there.

2. (B) Total Deposits Not Credited on Statement

Show the total deposits not yet credited on the most recent statement.

3. (C) Total Withdrawals Not Cleared on Statement

Show the total withdrawals not yet credited on the most recent statement.

4. Non-Interest Bearing Adjusted Bank Balance

If the account is not interest bearing, add line A to line B and subtract line C. This is the adjusted bank balance - you have adjusted the bank balance to reflect transactions that you have posted but the bank hasn't. Add the total across to the Comparative Balance Statement line I.a Undeposited and Non-Interest Bearing Cash.

5. Interest Bearing Adjusted Bank Balance

If the account is interest bearing, add line A to line B and subtract line C. This is the adjusted bank balance - you have adjusted the bank balance to reflect transactions that you have posted but the bank hasn't. Add the total across to the Comparative Balance Statement line I.a Cash Earning Interest.

6. Ending Balance in Account Register or ledger.

Enter the ending balance you show in your account register.

7. Signatories

Enter the legal name, membership number, and expiration date on the lines for all signatories. If there are more than five signatories including the outside signatory, add the additional information on the comment form.

E. COMPARATIVE BALANCE STATEMENT (3)

If you are a group outside the US using these forms, fill in the forms using your native currency, for example, Canadian Dollars, and indicate at the top of the Comparative Balance Statement and Income Statement what currency it is completed in. The Change in Net Worth and the Net Income/Loss should still equal each other in your own currency.

This form shows what your branch was worth at the start and end of some time period, and shows you how much your value increased or decreased over that time period. This is known as the Change in Net Worth.

This form has three sections - Assets, Liabilities, and Net Worth. In each section, there are two columns on the right side of the page, one for starting amounts, and one for ending amounts.

1. Assets

Assets are things that the branch owns that have some value - cash, or non-cash. Cash assets include Cash on Hand and Cash in Non-interest-bearing accounts, and Cash in Interest-bearing accounts. Non-cash assets are further separated into three categories: Inventory, Regalia, and Equipment. Receivables are cash or value owed to us from outside the SCA, such as unreconciled advances of funds or bounced checks. Other Assets are funds that are being held by another entity outside the SCA such as refundable site deposits or bonds that have been paid but not returned. Anything else that doesn't fit in one of the other categories would also be listed here.

Entries for cash should reflect the ending balance at the ending date of the period in your check register. We use cash accounting, so we consider any check written on or before the ending date of a period to be an expense in that period. The check need not have been cleared by the ending date, just dated. Similarly, any funds received on or before the ending date are that period's income. The bank may not have received the deposit by the ending date, but if the cash or check was in your possession on or before the ending date, it is that period's income.

The only exception to this is a check drawn on another SCA account – the check is always reported in the period corresponding to the date on the check for both the sending and receiving branch – even if the receiving branch didn't receive it before the end of the period.

a. Undeposited and Non-Interest-Bearing Cash: Enter the total Undeposited Cash and Late-Arriving Transfer Checks calculated on the Asset Detail Worksheet form plus the total Ending Balance in Account Register calculated on the Primary Account Reconciliation form as well as the Secondary Accounts Reconciliation form if non-interest bearing.

b. Cash Earning Interest: Enter the total Cash Earning Interest calculated on

the PRIMARY ACCOUNT RECONCILIATION form as well as the Secondary Accounts Reconciliation form if interest bearing.

- c. Receivables: Enter the total Receivables calculated on the Asset Detail Worksheet form.
- d. Inventory for Sale (Major Inventory) Enter the total Ending Extended Cost calculated on the INVENTORY DETAIL form.
- e. Regalia & Non-Depreciated Equipment. Enter the total Regalia and Non-Depreciated Equipment calculated on the REGALIA & OTHER SALES DETAIL form.
- f. Depreciated Equipment Enter the total Prior Cost or Value and total Current Cost or Value calculated on the DEPRECIATION DETAIL form.
- g. Accumulated Depreciation: Enter the total Accumulated Depreciation calculated on the DEPRECIATION DETAIL form.
- h. Prepaid Expense: Enter the total Prepaid Expense calculated on the Asset Detail Worksheet form.
- i. Other Assets: Enter the total Other Assets calculated on the Asset Detail Worksheet form.
- j. Total Assets: For each column, add lines I.a through I.f to line I.h, and then subtract line I.g.

2. Liabilities

Liabilities are money or value that we owe to others that has not yet been paid Payables might be event refunds not yet paid, reimbursements not yet paid, or sales tax collected but not yet sent to the government. Other Liabilities would be anything that doesn't fit in another category, and should be infrequently used.

- a. Newsletter Subscriptions Due: This category is no longer utilized. If you think you have items that belong in this category please contact your Kingdom/Society exchequer to make sure this is correct before proceeding.
- b. Deferred Revenue: Enter the total Deferred Revenue calculated on the LIABILITY DETAIL WORKSHEET form.
- c. Payables: Enter the total Payables calculated on the LIABILITY DETAIL WORKSHEET form.
- d. Other Liabilities: Enter the total Other Liabilities calculated on the LIABILITY DETAIL WORKSHEET form.
- e. Total Liabilities: Add lines II.a through II.c.

3. Net Worth

Net Worth is the difference between Assets and Liabilities. Subtract line II.d from line I.h for each column.

4. Change in Net Worth

This is one of the magic numbers. Subtract the (Start) Net Worth from the (End) Net Worth. Match this figure with the Net Income on the Income Statement. The two figures MUST match, i.e. each must be the same amount and the same sign. A change of net worth of a negative \$100 is not equal to a net profit of \$100. If they do not match, go back through all

your figures and try again.

5. Signatures

The Exchequer and Seneschal must sign the Quarterly reports. Kingdoms may require more signatures more often.

F. INCOME STATEMENT (4)

This form is separated into two sections – Income and Expenses. At the bottom of the form is a place for signatures.

INCOME

1. Fund Raising: There are two parts to this line – Internal and External. Both are calculated on the INCOME DETAIL PART 1 form.
2. Direct Contributions/Donations: This is calculated on the INCOME DETAIL PART 1 form which is calculated by the Entries on the INCOME DETAIL PART 3 form.
3. Activity Related: These two lines are calculated on the INCOME DETAIL PART 1 (Income from Demos and Activities) and INCOME DETAIL PART 2 (Adjusted gross Income) pages.
4. Funds Received From Another SCA Account
 - a. Within Kingdom
 - b. Outside Kingdom

Both of these lines are calculated on the SCA FUNDS TRANSFERRED DETAIL - IN form.

5. Interest Earned: This is the income received from interest bearing accounts or instruments, taken from the bank statements.
6. Net Inventory Sales Income: This amount is calculated on the INVENTORY DETAIL form.
7. Other Sales Income: This is calculated on the REGALIA & OTHER SALES DETAIL form under Other Sales Income. Enter the total of the Income from Sale column.
8. Adjusted Gross Newsletter Income: This is no longer used and will be removed in a future version.
9. Net Advertising Income: This is calculated on the INCOME DETAIL PART 2 form.
10. Other Income: This is calculated on the INCOME DETAIL PART 2 form.
11. GROSS INCOME: Add lines 1 through 10.

EXPENSES

When recording expenses, there is a distinction between Office & Administration, Activity Related, and Fund Raising for the lines 12 through 26.

Office & Administration expenses are those incurred in running the organization.

Activityrelated expenses are related to activity for which the Society was created: research and

education about the period prior to the year 1600 A.D. Examples of these activities are revels, feasts, tournaments, and collegium. All expenses directly related to the running of events are placed in this category, such as site rental, flyers, food, and prizes, as well as for demos and other medieval-type activities.

Fund Raising activities are non-medieval activities that are designed specifically to raise money. If an event revolves solely around the fund-raising activity, such as a shire garage sale, the event is considered Fund Raising. If the fund raising is only a part of an event's activities, the event is considered Activity Related, but the expenses involved in holding that activity at the event are considered Fund Raising.

Enter the amount of each expense under the proper column, and then add across to fill the total column.

12. Advertising (NON-SCA)

Enter the total Advertising for Activity Related as calculated on the EXPENSE DETAIL PART 1 form.

13. Bank Service Charges

All fees charged for bank accounts are listed on this line. Most bank service charges are Office & Administration, although charges due to event activities would be Activity Related and fees due to fund raising activities would be Fund Raising.

14. Depreciation

Enter the total Depreciation This Year as calculated on the DEPRECIATION DETAIL form. This should be zero for the first, second and third quarter reports.

15. Equipment Rentals & Maintenance

This category contains any rental of equipment or the maintenance of the group's equipment. The rental of a typewriter for use by the group is recorded as Office & Administration. The rental of a truck to haul hay bales to a tourney site should be recorded under Activity Related.

16. Fees & Honoraria

Enter the total Fees & Honoraria for each category calculated on the EXPENSE DETAIL PART 1 form.

17. Food

The food and beverage expense of feast (Activity Related), the refreshments at the branch meeting (Office & Administration), or the cost of bake sale supplies (Fund Raising) would be reported on this line.

18. General Supplies

List ropes, books, dishes, minor inventory, prizes, etc. belong here. Essentially, just about everything that doesn't fit specifically into another category may wind up here.

19. Insurance (NON-SCA)

Enter the total Insurance for Activity Related as calculated on the EXENSE DETAIL PART 2 form.

20. Occupancy & Site Charges

Hall rentals, site charges, hotel expenses, and any expense incurred for the use of real property goes in this category. If the hall was used for a business meeting, the expense is recorded as Office & Administration; if the hall was used for an event, then the expense is placed under Activity Related. Hall rentals from churches where we give them money in return for the use of the space are always reported as Occupancy, not a donation.

21. Postage and Shipping, PO Box Rental

This is all postage of the group, such as the postage for the branch newsletter, or officers' expense for correspondence relative to their office. Newsletter postage expenses are placed under Office & Administration. Event flyer postage is placed under Activity Related.

22. Printing and Publications

This includes all expenses created by printing, including the newsletter. Newsletter printing expenses are placed under Office & Administration. Event flyers are placed under Activity Related. The only printing expenses that are not reported here are those related to Advertising Income.

23. Removed Assets

Enter the total Value Lost amount calculated on the REGALIA & OTHER SALES DETAIL form under Other Sales Income.

24. Telephone

Telephone calls are not very common, although some officers at Kingdom level may have dedicated phone lines. If a phone bill is for a dedicated line that is used strictly for SCA business, 100% of the expense may be covered. If the phone is a personal account with a bulk-calling plan, then only a percentage of the monthly rate may be covered by the SCA. Contact your Kingdom Exchequer for the appropriate rate of reimbursement for your branch.

25. Travel (Gas, Tolls, Airfare)

Any expense created by travel related to the group's operation is reported here. Examples are mileage at the IRS charitable expense rate, gas, tolls, oil, airfare, and rental car expenses. Although the SCA itself doesn't rent cars, we will reimburse individual expenses for rental cars if used solely for SCA business and approved beforehand. Not allowed are insurance, repairs to any vehicles and traffic or parking tickets. Hotel expenses are reported under Occupancy.

26. SUB-TOTAL

Add lines 12 through 26 for each column. Add each line across to get the Total column, and then add lines 12 through 26 for the Total column. This line's total across must equal the Totals Column's total down.

27. Other Expenses

Most expenses will fit in one of the above or below categories. For any which truly do not, enter them on the EXPENSE DETAIL PART 2 form, and use that form to calculate this item.

28. Donation to SCA Subsidiaries and Other 501(c)(3) [Nonprofit] Organizations

This amount is calculated on the EXPENSE DETAIL PART 2 form. Hall rentals from churches are always reported as Occupancy, not a donation.

29. FUNDS MOVED TO ANOTHER SCA ACCOUNT

- a. Within Kingdom
- b. Outside Kingdom

These lines are calculated on the SCA FUNDS TRANSFERRED DETAIL – OUT form, described below.

30. TOTAL EXPENSES

Add line 27 Total to lines 28 through 30.

31. NET INCOME

Subtract line 31 from line 11. Transfer the Net Income to the COMPARATIVE BALANCE STATEMENT. This figure and the Change in Net Worth must match.

If it does not, you must recheck your figures.

32. Signatures

The Exchequer and Seneschal must sign the Quarterly reports. Kingdoms may require more signatures more often.

G. ASSET DETAIL WORKSHEET (5a)

This form is used to detail certain items from the COMPARATIVE BALANCE STATEMENT form. There are four sections: Undeposited Funds and Late Arriving Transfer Checks, Receivables, Prepaid Expenses, and Other Assets,. For the first section, there's space for 8 entries. For the other four sections, there is space for both current and previous period entries in order to keep things straight from quarter to quarter and year to year.

If you have more than will fit for a section on this form, use as many forms as needed to list every entry, or use another sheet of paper, and add the totals of the forms together to get the number to place on the COMPARATIVE BALANCE STATEMENT form where indicated.

The Large version of the report has an extra worksheet with more lines for more items, but only for the bottom four sections.

1. Un-deposited Funds and Late Arriving Transfer Checks

Total all un-deposited cash not being stored in the bank. List the reason why it is not stored in a bank and the amount. If, during the Doomsday season, you receive a transfer check that was

written in the prior year, enter the sending branch and the amount of the check in the grid. This will enable your Reconciliation to stay unchanged but get the amount into line I.a on the COMPARATIVE BALANCE STATEMENT form to balance the report to offset the transfer income.

Add the total to I.a Un-deposited and Non-Interest-Bearing Cash on the COMPARATIVE BALANCE STATEMENT form.

2. Receivables

Receivables are money owed to the group as of the report end date from any source. That money is ours until either the money is returned or is reconciled by the presentation of receipts. This money may have been already reported as income somewhere else, but isn't in our cash assets yet. SCA branches should never appear in Receivables – the SCA doesn't owe itself money on these reports.

Example 1: Bad checks that have a reasonable chance of recovery. This income would have been reported under

Adjusted Gross Event Related Income if it was from an event.

Example 2: Cash Advances that have not been resolved (resolved means that receipts & cash equal to the value of the advance have been presented to the Exchequer). Cash advances don't have an expense associated with them, just a movement between asset categories.

If you are owed money before the end of the quarter, and get paid after the end of the quarter, report the money as a receivable, and report the money as income. If you don't report the money in both places, your report won't balance.

To complete the form, fill in each line with who owes us the amount, the reason they owe the money, the prior period's amount and the current period's amount. Add up the Current Amount column, and place the total on the COMPARATIVE BALANCE STATEMENT form, line Receivables, under the (End) column. The total of the Prior Period Amount column should equal the Receivables line on the COMPARATIVE BALANCE STATEMENT form in the (Start) column.

3. Prepaid Expenses

Prepaid expenses are any expenses that we have paid in advance, such as site deposits or down payments that will be used toward the final invoice. We are still owed the product of service that was paid for or a refund. Once we receive the service or product this item is moved to the appropriate expense line.

Fill in each line with the description of the item or transaction, the prior period's amount and the current period's amount. Add up the Current Amount column and place the total on the COMPARATIVE BALANCE STATEMENT form, Other Assets, under the (End) column. The total of the Prior Period Amount column should equal the Other Assets line on the COMPARATIVE BALANCE STATEMENT form in the (Start) column.

4. Other Assets

Other Assets are items or money someone else has, but which should be returned to us.

Example: Refundable deposit for an event site. This is not a receivable because it may happen that we don't get the damage deposit back. This does not get recorded as an expense; it is just moved from Cash to Other Assets. It gets moved back when the refund is received or removed if an expense is recorded.

Fill in each line with the description of the item or transaction, the prior period's amount and the current period's amount. Add up the Current Amount column and place the total on the COMPARATIVE BALANCE STATEMENT form, Other Assets, under the (End) column. The total of the Prior Period Amount column should equal the Other Assets line on the COMPARATIVE BALANCE STATEMENT form in the (Start) column.

H. LIABILITY DETAIL WORKSHEET (5b)

1. Deferred Revenue

Deferred Revenue is event income that has been collected before the end of the period for an event that will occur after the end of the period. For the report before the event, enter the name of the event, and any event income collected as the current amount. For the report after the event, move the amount to the Gross Event Income line on the INCOME DETAIL PART 2 and zero out the current amount for that event. If the Income is collected in the 4th Quarter for an event taking place in the following year the amount will be moved to the Prior Deferred Revenue on the Quarter one report and then the current amount Zeroed out after the event occurs.

For example, Alabaster Alley's 12th night event accepts reservations in December. Any funds received in December would be reported as Current Deferred Revenue on the 4th quarter report, and Prior Deferred Revenue on the 1st quarter report next year.

2. Payables

Payables are unreimbursed receipts that we intend to reimburse. We don't consider that we owe money to anyone without either a valid receipt, or a bill for goods or services that have been approved by the Financial Committee and that have been received in satisfactory condition. Just because someone submits a bill or receipts for an item, such as for additional cleaning fees that we are disputing, does not mean that they are entitled to reimbursement.

Fill in each line with the name of the person or business to whom it is owed, why they are owed the money, the prior period's amount and the current period's amount. Add up the Current Amount column and place the total on the COMPARATIVE BALANCE STATEMENT form, Payables, under the (End) column. The total of the Prior Period Amount column should equal the Payables line on the COMPARATIVE BALANCE STATEMENT form in the (Start) column.

3. Other Liabilities

Other liabilities are items that we hold that we don't own. One example of an Other Liability is if we take advance registrations for an event in the following year. Those registrations aren't a

payable because we don't owe the money back; we've taken in the money in advance of providing a service, but if we fail to provide that service by canceling the event, then the amount would become a payable because we'd owe the money back to the people who pre-registered.

Fill in each line with the amount owed, to whom it is owed, and why they may be owed the money. Add up the Amount column and place the total on COMPARATIVE BALANCE STATEMENT form, Other Liabilities, under the (End) column. The total of the Prior Period Amount column should equal the Other Liabilities line on the COMPARATIVE BALANCE STATEMENT form in the (Start) column.

I. INVENTORY DETAIL (6)

Inventory is items that we obtain or make to sell to others. All items still held at the end of the period are considered inventory on hand. The original value of the inventory is the cost at the time of purchase or the cost of the materials used to make the item (the historical cost).

Each individual purchase of a set of inventory is considered a lot. Each lot is sold until it is gone. There is no adding back into lots, each new purchase of the same item is treated as a different lot. Each lot should have one column. Consider the oldest ones owned to be sold first.

There is a lower limit of \$250 per lot before needing to use this worksheet. Inventory lots with an original price of less than \$250 would be reported as Minor Inventory and expensed as Supplies - Activity Related, and income from the sale of those items would be reported under Other Sales Income on the REGALIA & OTHER SALES DETAIL. Inventory that has been reported on the Inventory Detail form must still be reported using this worksheet until the inventory is gone (sold, discarded, etc.).

When inventory is added to a branch's assets, the Comparative Balance Statement Inventory For Sale increase is offset by a decrease to Cash for the amount paid for the inventory (either as items or in supplies). If the inventory is from a donation, the reporting value of the inventory is zero.

For the purposes of this worksheet, money moved to another SCA account to pay for inventory is considered a separate transaction from the movement of inventory. In that case, the inventory is treated as a donation, so the value of the inventory is zero.

To fill out this form, start from the top and go to the bottom. Then add the numbers across to where there is an empty box in the Total Across column. The formulas are included on the lines where they are used. If you have more than four kinds of items for sale, use as many sheets as necessary to list all the different items you have as inventory, and add the total columns together (matching line items) to find the total number to enter on the other pages as indicated on the bottom of the worksheet. Follow the directions below for each different item.

The Large version of the report has an extra worksheet with more columns for more items.

1. Description and Selling Price

Enter the Item Description and Suggested Selling Price in the boxes at the top of the form. Duplicate items with different values should be entered with the purchase date or price in the

description to differentiate the groups of the same item.

Enter the Per Unit Cost for each item (what it cost to obtain/create each item). If this is a new purchase, divide the purchase price by the quantity. If the item was a donation, enter zero. If this item was previously reported, use the Ending Extended Cost (Line H) divided by the Ending Inventory Quantity (Line G) on the previous report for this value.

2. (Line A1)

Enter the quantity of the item present at the start of the period from the previous report.

3. (Line B1)

Enter the value of the item present at the start of the period from the previous report.

4. (Line A2)

Enter the new quantity of the item added during this reporting period.

5. (Line B2)

Enter the value of any new inventory purchased. This value should be more than \$250.

6. (Line C)

Calculate the Per Unit Cost by dividing Line B1 by Line A1 for existing inventory, or B2 by A2 for new inventory.

7. (Line D) Quantity Sold

Enter the Total Quantity Sold of this item during the reporting period.

8. (Line E) Quantity Removed or Discarded

Enter the Total Quantity Removed or Discarded of this item during the reporting period. Not every item has to be sold for a price. Some could be damaged. You can back into this by subtracting the Beginning Quantity and Quantity Sold from the Ending Inventory Quantity.

9. (Line F) Ending Quantity

Calculate the Ending Quantity by subtracting Lines D and E from Line B1 or B2.

10. (Line G) Ending Extended Cost

Calculate the Ending Extended Cost by multiplying Line F with Line C. The total across of this line gets reported on the Comparative Balance Statement, line I.d. Inventory for Sale (End).

11. (Line H) Cost of Goods

Calculate the Cost of Goods Sold by subtracting Line G from Line B1 or B2. The total across of this line gets reported as Gross Cost on the Income Statement.

12. (Lines I) Actual Gross Income from Inventory Sales

Enter the actual total amount received for sale of that inventory item during that reporting period. It is important that this value be the actual amount of money you received - otherwise your report won't balance. You can calculate the expected Gross Income from Inventory Sales

by multiplying line D with the Sales Price. Check this figure with the actual amount you received from inventory sales to see how close you were. The difference can be explained by the inventory given away or damaged. The total across of this line gets reported as Gross Sales on the Income Statement.

13. (Line J) Net Inventory Sales Income

Calculate the Net Inventory Sales Income by subtracting line H from line I. This is your net income per lot for the reporting period.

14. Total Across

Calculate the totals across and place the results on the forms and lines indicated at the far right. If there is more than one worksheet, add the results on the same lines together and place them on the lines as indicated.

J. REGALIA & OTHER SALES DETAIL (7)

This worksheet is where the non-depreciable equipment (Regalia) is itemized, as well as where all assets leaving our possession that are not originally reported as inventory are listed. For Regalia, there is a \$500 lower limit on the value of the items listed here. The limit applies to the original value of the items or group of identical items, such as two coronets for \$500 together. Items reported in the past continue to be reported until the item leaves the SCA's possession.

The Large version of the report has an extra worksheet with more lines for more items.

1. Regalia & Non-Depreciated Equipment

Regalia are works of art or jewelry that are used for display or ceremonial use. These items are used over and over, without a steady decrease in value. Common examples are: crowns, scepters, swords, heraldic feast gear, etc. Regalia may include soft goods such as banners, pillows, baldrics, etc. ONLY IF they qualify as works of art, such as hand embroidered kneeling pillows or metal thread embroidery banners. Regalia should be limited to jewelry type items and valuable pieces of art.

Regalia should not include items that will see regular use on the field of battle, since that shortens their lifespan considerably - those items should be treated as Equipment if they are valued at \$500 or more. Thrones should not be treated as Regalia but as Equipment, since time has shown us that they generally don't last forever, but get a great deal of wear and tear. Regalia shouldn't be subject to "extreme wear over a short period of time." If it is, then it should be treated as general supplies if it's under the limit, or as Equipment if it's over the limit. Regalia is defined by what it is, not by who uses it.

In 1999, the definition of Regalia was narrowed to objects that are regarded more as works of art rather than ceremonial pieces. Objects that were reported as Regalia before that time that do not qualify under the new definition are to continue to be reported as Regalia until the object leaves the branch's possession. Thrones are one example of objects that were reported as Regalia before 1999, but are now classed as Equipment and depreciated.

If someone donates equipment that should be recorded on the Comparative Balance Statement,

with a donor- determined Fair Market Value (FMV) of over \$500, the item gets listed here. We don't depreciate donations or donated value as a general practice.

For each item, record the Description, the Quantity, and the year it entered your branch or guild's possession under Year Acquired. If it was purchased before the year of the report, enter its initial or start-of-period dollar value under column.

- a. (Start) Prior Value. If the item was purchased during the year of the report, place its initial cost or FMV under column
- b. New Item Value.

If the value of an item remains unchanged, just place the value under (A) or (B) under the column labeled Current Value. Calculate the totals down and place where specified on the Comparative Balance Statement.

If the FMV of an item of regalia changes (due to improvement work done, or damage), we account for the change in value in column (C) Value Adjustment. The amount of adjustment is a) the cost of the supplies used by a volunteer to improve the item, b) a new appraisal by a non-SCA appraiser minus the previous value, or c) a negative value to zero out the total value because the item is no longer in our possession.

Enter the dollar value of the change under (C) Value Adjustment, and add it to the values under (A) or (B) on that line to get the Current Value. If you only know the new current value, enter it in the far right column and subtract (A) from it to get (C).

When summing the columns to get the total, only sum the values in Column C that are greater than zero. Any negative values will be ignored in the Excel workbook, as they get entered below in section 2.

2. Other Sales Income

This grid has two sections. The top section is for Minor Inventory (inventory initial value < \$250). Enter the item description, how many were sold, and the income from sale of those items.

The bottom section is for selling or removing items of Regalia from the report, or removing depreciating equipment that wasn't fully depreciated.

- a. Depreciable Asset is sold or removed

If a depreciating asset is sold, destroyed, lost, or falls apart, enter the Description and Year Acquired. Enter the (A) Initial Cost or Donated Value. Enter the total depreciation for the start of period under (B) (Start) Accumulated Depreciation. An item doesn't depreciate the year it is released. If the item was sold, enter the sale income under Income from Sale. Subtract (B) from (A) to get Value Lost. Total the far right column, and place the total on the Income Statement as directed on the report.

Example: Your branch has a \$500 copy machine with accumulated depreciation of \$300. Copy machines use the 5- year schedule. The copy machine is dropped and destroyed beyond repair. (A) is \$500, (B) is \$356 (3 years depreciation on the 5 year schedule), Value Lost is \$144. If

you sell the copy machine to someone for parts for \$50, Income from Sale is \$50, and Value Lost is \$144. Enter the \$144 under Office & Administration - Released Equipment on the Income Statement and the \$50 on the Income Statement under Other Sales Income. Remember to remove the negative sign on the Income Statement Expense section.

b. Regalia Asset is sold or removed

If a Regalia-type asset is sold, destroyed, lost, or falls apart, enter the Year Acquired. Enter the (A) Initial Cost or Donated Value. If the item was sold, enter the sale price under Income from Sale. Subtract (B) from (A) to get Value Lost. Total the far right column, and place the total on the Income Statement as directed on the report.

Example: Your branch has had \$300 coronets for the last 10 years, but they have now fallen apart. First, on the Regalia grid above, enter -\$300 in the Value Adjustment column to make the (End) Value equal to zero. Remember, amounts less than zero do not get added into the Value Adjustment total.

Then in the bottom grid, enter the Item Description, Quantity and Year Acquired. Enter the \$300 in column (A), nothing in column (B) since it wasn't depreciating, and the resulting Value Lost is \$300. Enter that on the Income Statement under Released Equipment – Activity Related.

K. DEPRECIATION DETAIL (8)

Depreciable equipment is purchased items where the price (including taxes, commissions, etc.) was \$500 or more per purchase (not per item). The limit applies to the original value of the items or group of identical items, such as two printers for \$500 together. Depreciation spreads the cost of a major purchase over either 5 or 7 years, depending on the type of equipment purchased, rather than expending it all in one year. For the SCA, items depreciated over 5 years are computers and other electronic equipment, and trailers. All other equipment is depreciated over 7 years. There are separate tables on this worksheet for these two types of depreciation. Once an asset has been classed as one life, do not change it later to the other life - continue to depreciate it over the original life it was determined to be. (If the group had a computer that was first depreciated using the 7-year depreciation, do not change it to 5-year depreciation when the error is discovered.)

Example: your branch purchased a \$500 copy machine. You will use this copy machine for several years. After two years, the copy machine is not worth as much as you paid for it. Instead of expensing the entire amount in the first year, you spread the expense over seven years to more accurately reflect the copy machine's period of usefulness. The accumulated depreciation reflects total depreciation expense taken over all the years you hold the asset. The difference between the original cost and the accumulated depreciation is an estimate of an item's current worth.

The Society follows methods of calculating depreciation established by the U.S. IRS, and has a lower value limit of \$500 per purchase (not per item). Use MACRS (Modified Accelerated Cost Recovery System). This method's percentages are also on this form. The Large version of

the report has an extra worksheet with more lines for more items.

1. Item Type

Fill in the Item Type column on the far left for each item. O&A stands for Office & Administration, AR means Activity Related, and FR means Fund Raising. Examples: A copy machine would be O&A; a pavilion would be AR. All seven-year life items should be Activity Related.

2. Item Description

List each item description.

3. Item Quantity

List each item's quantity.

4. Purchase Year and (A) Percent This Year from Grid Below

Enter the year the item was purchased in the next column. Enter under (A) % This Year from Grid Below the percentage underneath the year purchased.

5. Prior Cost or Value

Enter the value of the item present at the beginning of the report period. If this is a new item this reporting period, enter zero here.

6. (B) Current Cost or Value

Enter the current value of the item under (B) Current Cost or Value.

7. (C) (Start) Accumulated Depreciation

If this is the first year of ownership, the (C) (Start) Accumulated Depreciation will be zero. If not, enter the total depreciation recorded for that item from the previous year's report.

8. (D) Depreciation This Year

Calculate the depreciation on the Doomsday Report (zero for the quarterly reports) by multiplying (B) Initial Cost of all Items by (A) MACRS% This Year to get the (D) Depreciation This Period. The total of this number gets entered under Depreciation on the Income Statement, under the column specified by the Item Type column.

9. (End) Accumulated Depreciation

Calculate the (End) Accumulated Depreciation by adding column (C) to column (D). Total the columns down and place the results where specified on the Comparative Balance Statement. Do not remove a fully depreciated asset from the worksheet until it is actually gone from your possession.

L. SCA FUNDS TRANSFERRED DETAIL – IN (9)

When money is sent to another Society account, we count it separately. The Society as a whole did not gain or lose any money from this transaction; money was just moved between accounts.

At the Kingdom level, all the transfers between accounts within the Kingdom must be equal this is reconciled as part of the Year end consolidated rep (same amount coming in as going out) this is reconciled as part of the Year end consolidated report discussed in Chapter 10 of this handbook and the reports for any missing item are adjusted accordingly by adding to this section and the UNDEPOSITED FUNDS AND LATE-ARRIVING TRANSFER CHECKS section of the ASSET DETAIL WORKSHEET.

Transfers from one Kingdom to another are treated separately. Once the report for all accounts in the Society is complete, the total of all transfers, both in and out, must be equal. If not, either the calculations are wrong, or we lost some money somewhere.

These entries are to be listed in detail on the SCA Funds Transferred Detail forms (both IN for the recipient and OUT for the sender) so that they can be checked on the reports of both accounts involved.

Fill in the name of the other Society account, the check number, the date sent, and the amount of the transfer. After all the transfers in have been placed on this form, add up the right columns and place them on the Income Statement as directed. If you receive a check that seems like it should have come from another SCA account, please check with the sending branch's exchequer to make sure whether it was really a transfer.

Please note that there is an overflow form to record additional transfers if this form does not have enough lines. The Large version of the report has two extra worksheets with more lines for more items.

1. Another SCA Account Within The Kingdom

This includes any branch within your Kingdom, your Kingdom Herald, your Kingdom Exchequer, and any other Kingdom Office. Enter the name of each branch or office, the date received, and the amount. Enter the total on the Income Statement under Funds Transferred In from Another SCA Account - Within Kingdom.

2. Outside the Kingdom

Transfers from one Kingdom to another are cross-referenced across the entire Society. Enter the name of the branch or office the money was received from, the date received, and the amount. Enter the total on the Income Statement under Funds Transferred In from Another SCA Account - Outside Kingdom.

M. SCA FUNDS TRANSFERRED DETAIL – OUT (10)

When money is sent to another Society account, we count it separately. The Society as a whole did not gain or lose any money from this transaction; money was just moved between accounts.

At the Kingdom level, all the transfers between accounts within the Kingdom must be equal (same amount coming in as going out). Transfers from one Kingdom to another are treated separately. Once the report for all accounts in the Society is complete, the total of all transfers, both in and out, must be equal. If not, either the calculations are wrong, or we lost some money somewhere.

These entries are to be listed in detail on the SCA Funds Transferred Detail forms (both IN for the recipient and OUT for the sender) so that they can be checked on the reports of both accounts involved.

Fill in the name of the other Society account, the check number, the date sent, and the amount of the transfer. If the transfer was done via personal check or credit card and was reimbursed, the check number should be ‘reimbursement’. After all the transfers in have been placed on this form, add up the right columns and place them on the Income Statement as directed.

Please note that there is an overflow form to record additional transfers if this form does not have enough lines. The Large version of the report has two extra worksheets with more lines for more items.

1. Another SCA account within the Kingdom

This can be any branch within your Kingdom, your Kingdom Herald, your Kingdom Exchequer, and any other Kingdom Office. Enter the name of the branch or office, the check number, the date sent, and the amount. List the total on the Income Statement, Funds Transferred Out to Another SCA Account - Within Kingdom.

2. (A) The Corporate Office or Officer

Transfers to the Corporate Office (usually for SCA Insurance) or other officers are listed here. If it is a transfer to a specific corporate officer, enter the name, the check number, the date sent, and the amount. If it was a transfer to the Corporate Office, enter SCA, Inc.', the reason for the transfer (Insurance, Stock Clerk, etc.), the check number, the date sent, and the amount.

3. (B) Outside the Kingdom, Same Country

Transfers from one Kingdom to another are cross-referenced across the entire Society. Enter the name of the branch or office outside the Kingdom, the check number, the date sent, and the amount.

4. Total Transfers to Outside the Kingdom

Add the totals from (A) and (B), then list this amount on the Income Statement, Funds Transferred Out to Another SCA Account - Outside Kingdom.

N. INCOME DETAIL PART 1 (11a)

Enter the information required, total the right columns, and enter the results as directed under each grid. If you have more information to record than will fit in the grids, use additional sheets or put the detail on the free-form page in the Excel Workbook.

1. 1a. Fund Raising Income (Internal)

This is income generated by performing non-medieval activities in return for money. Examples include bake sales, car washes, garage sales, auctions, raffles, etc. Internal means that the fund raising activity took place at an event where the main audience was the SCA. .

Enter the name of the donor (or the event if no individual donor is known), the reason for the donation, and the amount. Enter the total on the Income Statement.

Fundraising Rules and Policies are further discussed in the Managing Assets Cash Section of this handbook. Funds received from Private fundraisers should be recorded as donations not fundraising income.

2. 1b. Fund Raising Income (External)

This is income generated by performing non-medieval activities in return for money. Examples include bake sales, car washes, garage sales, etc. External means that the fund raising activity did not take place at an event or other SCA activity, so that the main audience is not the SCA.

Enter the name of the donor (or the event if no individual donor is known), the reason for the donation, and the amount. Enter the total on the Income Statement.

3. 2. Direct Contributions/Donations

This sections Contains 2 lines both are totals from other locations

- a) Donations received without consideration should be the total from the INCOME DETAIL PART 3 form.
- b) Value of Asset Donation and Regalia Improvements should be the total from the Value Adjustment Column of the REGALIA AND OTHER SALES DETAIL form

No manual entry is needed if you use the excel version of the report.

4. 3a. Income from Demos and Activity Fees

Here would be any Activity Related income that isn't directly related to an event. Any medieval activity that results in income that is not an event would be reported here. Examples are: Heraldic submissions, including any monies collected for copying and postage. (Stamps or other supplies donated do not need to be reported.) Any fees that the SCA charges its participants, such as fees for some services like Authorization, and donations from the Boy Scouts after a demo at their Blue & Gold banquet, or from a school for performing a demo at their medieval fair.

Specifically excluded from this are surcharges for non-members at events - these get included in Event Income, described below.

O. INCOME DETAIL PART 2 (11b)

Enter the information required, total the right columns, and enter the results as directed under each grid. If you have more information to record than will fit in the grids, use additional sheets or put the detail on the free-form page in the Excel Workbook.

1. 3b. Adjusted Gross Event Income

Events are activities for which the Society was created: research and education about the period pre 17th Century A.D. Examples are revels, feasts, tournaments, and collegiums. All income directly related to the participation in the event is placed here, such as site fees, feast fees and corporate NMS.

Enter the names of the events in the left-most column. For each event, enter in column (A) the amount of income received from both advance registrations and the gate, such as site fees, feast

fees, NMR, class fees, and any other fees directly related to the event.

Enter the amount of refunds issued for that event in column (B). Refunds are subtracted here instead of under expenses because we didn't really receive that income permanently.

Calculate the Adjusted Gross Income by subtracting column (B) from column (A) for each row. Show the total on the Income Statement.

If your Kingdom has received authorization to use PayPal (see chapter 11) this should be recorded separately from the rest of your event income and a section is provided directly below the event income area for this entry.

2. 7. Net Advertising Income

This is for any advertising income for either branch newsletters or event site publications. Enter the Event publication or Newsletter the advertising appeared in, the gross advertising income, the cost of producing the advertising and the net income. This section will be used rarely.

Calculate the cost of producing the advertising.

a. Total publication cost

Calculate the cost of producing the entire publication or issue. This cost would include all printing costs, and any fees for markups or layout.

b. Percent advertising

Calculate the percentage of the event site publication or newsletter issue that was advertising rather than content. This can be done by counting pages of advertising vs. pages of content and dividing the advertising count by the total page count including covers.

If the percentage is more than 85%, round up to 100%. If the percentage is less than 15%, round down to zero.

c. Advertising cost

Multiply the percentage from b. above with the total publication cost to get the advertising cost.

If the percentage in step b. was not 100%, enter the total cost minus the advertising cost (the cost to produce the content) under Printing & Publications on the Income Statement.

3. 10. Other Income

This is for any income that doesn't fit anywhere else on the Income Statement. This income is itemized here in case the Exchequer Superior can place it somewhere more appropriate. Examples are: corrections to prior years that result in balance sheet changes and require a balancing entry on the income side of the Income Statement, income from rental of branch property such as a pavilion for a wedding.

Fill in the name of the person or organization from whom the money was received, the reason why it was received, and the amount. Enter the total on the Income Statement, Other Income.

Use this category only as a last resort - it is very rare that this entry should be used.

P. INCOME DETAIL PART 3 (11c)

Direct Contributions is a sort of catchall category for any kind of donations. They can be unsolicited donations, uncashed and stale checks, donated event refund checks, donations-in-kind and improvements to regalia.

There are 2 sections to this report

1. 2a. Donations- Non SCA- Any donations from an individual or Company not affiliated with the SCA are recorded here such as:

a. Donations received without Consideration

This is money given to us from other organizations in return for nothing, including any money received from grants. Example: Pass-the-hat at a meeting. Grocery stores who donate to us based on independent shoppers handing in coupons would be reported here.

b. Stale Checks

If you have a check in the same year that needs to be reversed, back out the amount from the expense category by entering a negative amount equal to the original expense. If you have a check from a prior year that needs to be reversed, enter the amount here. However, first make sure that the check recipient is not still waiting to be paid and the check got lost in the mail.

An example is an outstanding event refund check (more than 6 months old), where the recipient told the Exchequer to keep the money. Another example is a rental vendor who decided after we paid the bill to not deposit the check and write it off as a donation.

c. Recovered Bad Debt

If you receive payment for a debt that had been written off in the prior year (and is not currently a receivable), enter the amount here. This is considered a donation since we've already written off the debt.

An example is when someone bounces a check for an event site fee. 6 months later, the Financial Committee decides to write off the debt. The debtor later gives the branch a money order for the outstanding amount. The amount of the money order is recorded here.

2. 2b. Donations SCA Related

This section is for Donations Received from a Corporation affiliated with the SCA. If you are a Subsidiary this would be any check from the SCA Inc. If you are under the Corporate Tax ID this would be any funds received from A Subsidiary. (Example Gulf Wars or Pennsic Volunteer Checks and/or Profit Split)

Q. EXPENSE DETAIL PART 1 (12a)

Enter the information required, total the right columns, and enter the results as directed under each grid. If you have more information to record than will fit in the grids, use additional sheets or put the detail on the free-form page in the Excel Workbook.

The second and third grids have a left-most column for specifying which category of expense this entry falls under - Office & Administration, Activity Related, or Fund Raising so that it can

be placed properly on the Income Statement. Enter the information required, total the correct columns, and enter the results as directed under each grid.

1. 12. Advertising

Advertising in local publications such as newspapers or magazines is reported here. Advertising in SCA publications such as Kingdom Newsletters is NOT reported here.

Fill in the expense category (Office & Administration, Activity Related, or Fund Raising), the name of the person or organization the money was paid to, the date the ad appeared, and the amount paid. Enter the total on the Income Statement under Total Advertising, and add each item amount to the appropriate column.

2. 13. Bad Debts

Bad Debts are expenses that have been determined by the Financial Committee to be unrecoverable. Until that decision is made, the item is a Receivable. See Chapter 14 regarding Recovering Bad Checks.

Fill in the expense category (Office & Administration, Activity Related, or Fund Raising), the first and last name of the person or organization the money was paid to, the reason why it was paid, and the amount. Enter the total on the Income Statement under Total Bad Debts, and add each item amount to the appropriate column.

3. 17. Fees & Honoraria

Fees and tips paid for services such as lifeguards or security guards, and honoraria paid to guest lecturers and teachers are itemized here. Fees and honoraria may only be paid to someone (regardless of whether they are a paid member of SCA) who gets paid to do the same lecture, class, or service for anyone else. Web hosting and other technical services also are reported in this category.

Fill in the expense category (Office & Administration, Activity Related, or Fund Raising), the name of the person or organization the money was paid to, the service provided, and the amount paid. Enter the total on the Income Statement under Total Fees & Honoraria, and add each item amount to the appropriate column.

R. EXPENSE DETAIL PART 2 (12b)

Enter the information required, total the right columns, and enter the results as directed under each grid. If you have more information to record than will fit in the grids, use additional sheets or put the detail on the free-form page in the Excel Workbook.

1. 20. Insurance

This category is for the occasions where we pay for a rider to a site owner's insurance.

Insurance certificates obtained from the Corporate Office are reported under Funds Transferred Out to Another SCA Account, to the Corporate Office or Officer on the SCA Funds Transferred Worksheet – Out – even if someone paid for it him or herself and got reimbursed.

Fill in the name of the organization or person the money was paid to and the amount paid.

CHAPTER 10: CONSOLIDATED ANNUAL YEAR-END WORKBOOK INSTRUCTIONS

This section is for those individuals who process the consolidated Year-End Reporting. This section does not apply below the Kingdom Level.

The Society uses standardized forms for financial reporting, and supplies suggested forms for administrative purposes. These forms are available in .pdf as well as Microsoft Excel format from the SCA website, <http://www.sca.org>. Follow the links to the Society Exchequer page.

This chapter details how to fill out the Kingdom Financial Report Template, which will be provided to you each year by the Corporate Tax Specialist. As always, worksheet format names are in italics. The lines in bold italics are the actual worksheet lines and specific directions for that line. The formats of these forms are mandatory.

Each worksheet format will be discussed in detail, with directions for completion.

I. REPORTING TIMEFRAMES AND FORMATS

A. Kingdom Consolidated Year-End Report

The due date for the year-end workbook to the Corporate Tax Specialist is March 15 of each year. This report includes all branches within the kingdom as well as all Kingdom level accounts you manage.

If you need more time to complete the report, you should request an extension from the Corporate Tax Specialist before the report is late. Copy in the Kingdom Seneschal on the request. This is to ensure that the Kingdom Seneschal knows that the report will be late.

If you cannot get the report completed by May 1st, your Kingdom may be required to reimburse travel expenses for the Society Exchequer or a deputy to travel to help you finish the report. (SFP V.A.2)

B. Late Branch Reporting into the Kingdom Consolidated Year-End report

Chances are if things are this late, there are branches suspended and we need to defer reporting on those branches until more information can be available - but we shouldn't hold up the entire SCA, Inc. annual filing over these issues. To defer reporting, there are three ways based on what information is available.

1. Quarterly reports are available

These branches are reported using the starting balances from the prior year and the last known ending balance and activity from the filed quarterly reports.

2. Ending Bank Balance available but missing income/expense detail

If we happen to have the bank balance for the end of the year but not detail on all the transactions, the unexplained difference is reported as a receivable due from the branch exchequer, who will need to either provide the proper documentation or we will document that

they are unavailable and write off any losses.

3. No report since last year-end report

Create an estimated ending balance based on depreciation of known equipment, and report transfers to/from other branches. When the report is being created next year, all transactions that did not get reported the prior year will be reported in the current year as if they happened in the current year.

II. PURPOSE OF THE FINANCIAL REPORT WORKBOOK

In order to standardize report consolidation for the Corporate Tax Specialist, an Excel workbook has been developed which is used by the Kingdom Exchequers to complete their consolidated Kingdom report. If you do not have access to a computer with Excel, there is a free application called Open Office that may be used to manipulate the data in the workbook. It is recommended that each Kingdom Exchequer have access to Excel, or that the Kingdom purchase a license for the Exchequer's use.

NO KINGDOM YEAR-END REPORT IS COMPLETE UNTIL IT IS

- A. IN BALANCE,
- B. The internal transfers in and out match,
- C. The supplemental totals match the detail page totals, and
- D. The bank information is populated.

There is a validation page included in the workbook that will graphically display when the report is ready for submission to the Corporate Tax Specialist.

III. GENERAL DIRECTIONS

This workbook is named CCYY<kingdom>Workbook.xls when it is sent to you with the starting information populated, along with any notes necessary for the coming year (for example, if a branch didn't report the last year and this year you have to catch it up, which would be on the first page), and the depreciation for existing items pre-calculated for the reporting year.

When you submit the completed workbook the first time each year, rename it to CCYY<kingdom>_v1b.xls. If you resubmit it, substitute b with c, d, e, etc. so that multiple versions can be kept to show changes if necessary.

You will get back the final version from the Corporate Tax Specialist when the Society Year-End has been completed and submitted to the outside Tax accountant. Send each branch out their final ending numbers so that if they need to restate their quarterly reports for the current year, they can do it sooner rather than at the end of the year.

In addition, if your Kingdom has branches in Canada that are not part of affiliated organizations [as defined in Chapter VI Section VIII], we require the same reports from those branches. You may receive an additional workbook for the Canadian branch information, depending on how many Canadian branches your Kingdom includes. The deadlines are the same for both workbooks if you are in this situation, although if you have to let one slide, do the U.S.

workbook first.

This workbook may seem like a lot of pages, but you can cut and paste from the branch workbooks into the Kingdom workbook in most cases. Paste special, then select values to keep the formatting in the Year-End workbook. This will help keep the whole workbook readable. Some of the data is still retained from the prior year, which should also reduce your work.

If you need more space on any of the worksheets, just insert rows and check the summary calculations to make sure any new rows are included.

IV. DIRECTIONS FOR EACH PAGE

This workbook has several pages, all of them interlinked. You will not have to add any pages. You may need to add columns to the branch detail pages, or rows to the supplemental detail pages.

A. Branch Notes

The branch notes page has three columns for the current year. The first column is general date information, the second column is for any comments you wish to make regarding any branch within the report, and the last column is to record any changes that happened to this report after the original submission to the Corporate Tax Specialist.

At the top of the worksheet, enter the date you submitted the report, and if you submitted a revision, the date you submitted the revision. Also enter the date that the Kingdom books were last reviewed (and it should have been within the last two years or when the office changed hands). If the date reviewed was longer than two years ago, this cell will remain yellow, otherwise it will turn green. This should also have been within the last two years. Lastly, enter your warrant end date.

In the middle section, enter whatever situation you need to report for that branch. It can be as little as nothing (meaning everything is going just fine there), or detailed down to when the branch exchequer changed hands or any issues they have been struggling with over the last year. If an incipient branch will be full status on the next year report, note that here so that if the column isn't added for this year it can be for next year. Also note any accounts that will change states so that appropriate columns can be added to the new state.

The last section is only used after the workbook is originally submitted for the year. If the Corporate Tax Specialist makes any changes, they will be recorded there. If you make changes and resubmit the report, note any changes you made there so the Corporate Tax Specialist can see what changed from the first version.

B. Validation

The validation page will show you what areas still need to be finished before the report can be submitted. It will show green and OK! for items that are ready to submit. It will show yellow and either NOT OKAY!! or a number representing the difference for items that still need work.

There are hyperlinks on this page. Across the top, the state abbreviations are hyperlinks to the

detail page for that state. Along the left side, the Page titles will take you to the supplemental worksheet pages.

C. Kingdom Summary

This locked page is just for information – it's a rollup of all the information entered in the state detail sheets. This page can be copied and published in the Kingdom Newsletter.

D. State Summary (for each state)

Each state will have a locked summary page. The Corporate Tax Specialist uses this page to enter data into the state-specific spreadsheets that go to the Tax Accountant.

E. State Detail (for each state)

Each state will have a detail page with a column for every branch or deputy within the kingdom within that state.

Enter the data from the branch report here.

Column C will contain the state total – all numbers to the right of that column should be added into that sum. Columns D and to the right will each contain a branch or deputy account's data from their local report.

The first row will contain the names of all the branches within that state.

The second row will contain the date of the last book review. Please make sure this is filled in before submitting the Workbook. Books should be reviewed every two years or when the office changes hands. (SFP XV)

Row three will contain whether a Negative Report Form was filed for that branch, and row four will show the branch referenced in the Negative Report Form, if any.

Rows five through nineteen show the starting numbers for the branch reports. Don't overwrite the calculations – they should be locked. **DO NOT CHANGE ANY OF THE STARTING NUMBERS WITHOUT CONTACTING THE CORPORATE TAX SPECIALIST FIRST!**

Rows 21 through 39 will contain the data from the Comparative Balance Sheet on the branch or deputy account reports. Row 39 cells will turn green when the column balances. Don't overwrite the calculations – they should be locked.

Rows 41 through 116 will contain the Income Statement information from the branch or deputy account reports.

Don't overwrite the calculations – they should be locked.

If you make a change to a branch's report on this page, make sure that you match the change with any appropriate detail worksheet, and send the change to the branch exchequer so they can adjust their records. Feel free to use color coding on the branch name cells to match to information on the Branch Notes page, or to show types of changes that were made.

F. Banks

Each state will have a section. Columns are kingdom, state, branch name, primary bank,

account type, single or double signatory account, secondary bank, account type (repeated 3 times for the last two).

For each branch, enter the primary bank name and the account type, which would be checking in almost every case. If you want, you can be more specific (example: business checking). Enter whether the account is a single or double signatory account.

Then enter any secondary bank account information. Account types would include checking, CD, savings, money market, etc. Secondary accounts that are checking should not be used for activity other than moving funds to and from the primary account – all activity should be run out of the primary account.

G. Receivables

Receivables are funds owed to us from outside of the SCA. SCA branches should not be listed here as owing funds to another branch. Most receivables are either outstanding advances of funds, or returned checks. Receivables are described in Chapter 5 – Managing Assets.

Each state will have a section. Columns are state, branch name, current amount (year is at the top), prior amount (year is at the top), and the reason (advance, NSF, etc.). The rightmost column has the subtotals by state as well.

The figure on the first line will be green if the total amount matches what is on the summary page – so you know when you have entered all the detail correctly.

Receivables must include whether it's an advance, an NSF check, or something else. If it's an advance or NSF, the person's first and last name must be included. You can roll the total of the NSF check and the resulting bank charges into the same line.

Receivables shouldn't be left on the books for longer than a year. If it's an NSF, it should be pursued. If it's a cash advance, it should be reconciled within 60 days. If it's a site deposit, it should be listed under Other Assets.

H. Inventory

This section is only for major inventory – inventory that was purchased for more than \$250 per lot (not per unit). It may not be worth that much now due to sales, but it should have started out above that limit. Inventory is described in detail in Chapter 6 Managing Assets – Non-Cash.

Each state will have a section. Columns are state, branch name, current value (year is at the top), current count of items, prior value (year is at the top), prior count of items, and the lot description. The rightmost column has the subtotals by state as well.

The figure on the first line will be green if the total amount matches what is on the summary page – so you know when you have entered all the detail correctly.

Inventory must include what and how many of the item is owned. If the item doesn't change in count or value in a year, the branch should be asked what they are doing with that inventory, and to verify if they still have it all in sellable condition.

I. Regalia

Regalia are artwork items that do not lose value with use. Crowns are regalia. Thrones are depreciated (they usually don't last longer than 7 years). Regalia is described in detail in Chapter 6 Managing Assets – Non-Cash.

Each state will have a section. Columns are state, branch name, current amount (year is at the top), prior amount (year is at the top), year purchased, quantity, and the description. The rightmost column has the subtotals by state as well.

The figure on the first line will be green if the total amount matches what is on the summary page – so you know when you have entered all the detail correctly.

J. Depreciation

Depreciable items are those that were purchased for more than \$500 and that lose value over time. Depreciation is described in detail in Chapter 6 Managing Assets – Non-Cash.

Each state will have a section. Columns are state, branch name, item description, quantity, life in years (either 5 or 7), year acquired, prior value, prior accumulated depreciation, current value, current expense, retirement amount, current accumulated depreciation. There is a total line on the bottom of the form, with differences between what's on this form and what totals are reported on the Kingdom page. When the difference line is all zeroes, you have correctly entered the data on this form.

For items that have been on the report from prior years, the calculations will already be there calculated correctly. The branch report should match this page for existing items, not the other way around. For new items, add a line by copying another line so you keep the calculations. Then just enter the branch name, item description, quantity, life in years, year acquired, and current value. The rest should calculate for you.

When adding new items to this page do not enter the cost of the item under the previous year column (G). Also if you run into the penny rounding issue let the Corporate Tax Specialist correct the problem as the accumulated depreciation has to match what was submitted the previous year to the Tax Accountant.

K. Other Assets

Other Assets are funds or valuable assets that are held by an entity outside the SCA, such as a site owner holding a site deposit for an event site. Other Assets are described in detail in Chapter 6 Managing Assets – Non-Cash.

Each state will have a section. Columns are state, branch name, current amount (year is at the top), prior amount (year is at the top), and the reason. The rightmost column has the subtotals by state as well.

The figure on the first line will be green if the total amount matches what is on the summary page – so you know when you have entered all the detail correctly.

L. Payables

Payables can be expenses that have had receipts turned in but have not yet had a check written.

Payables are described in detail in Chapter 6 Managing Assets.

Each state will have a section. Columns are state, branch name, current amount (year is at the top), prior amount (year is at the top), and the reason. The rightmost column has the subtotals by state as well.

The figure on the first line will be green if the total amount matches what is on the summary page – so you know when you have entered all the detail correctly.

Payables shouldn't be left on the books for longer than a year.

M. Other Liabilities

Other Liabilities are funds that are not ours that we hold at the time of the report, such as advance registrations for an event that has not yet occurred. Other Liabilities are described in detail in Chapter 5 Managing Assets.

Each state will have a section. Columns are state, branch name, current amount (year is at the top), prior amount (year is at the top), and the reason. The rightmost column has the subtotals by state as well.

The figure on the first line will be green if the total amount matches what is on the summary page – so you know when you have entered all the detail correctly.

N. Fundraising Income

Fundraising income is funds earned from both SCA and non-SCA activities. Internal fundraising is done at events or activities where the main audience is SCA participants. External fundraising is not done at events, and the main audience is the general public, not the SCA populace. Fundraising income is described in detail in Chapter 5 – Managing Assets.

Each state will have a section. Columns are state, branch name, amount, internal or external, and the activity. The rightmost column has the subtotals by state as well.

The figure on the first line will be green if the total amount matches what is on the summary page – so you know when you have entered all the detail correctly.

This data is collected to see just what we are doing to raise funds for activities. It can be summarized into categories of activities with a total for each branch (example: Samplewood, \$300, internal, auction at Crown).

O. Donations Income

Donations are received from individuals, groups or Subsidiaries of the SCA, Inc. Donation Income is described in detail in Chapter 5 – Managing Assets

Each state will have a section. Columns are state, branch name, amount, organization, and EIN. The figure on the first line will be green if the total amount matches what is on the summary page – so you know when you have entered all the detail correctly.

You must include the reason for the income. If you have any questions about this section contact the Corporate Tax Specialist.

P. Other Income

Other income is income that does not fit in one of the other categories.

Each state will have a section. Columns are state, branch name, amount, and the reason. The figure on the first line will be green if the total amount matches what is on the summary page – so you know when you have entered all the detail correctly.

The more data entered here, the better to figure out where it really should land. Stale checks that have not been reissued get reported under Donations - not here.

Q. Advertising Expense

Advertising expense is from advertising in non-SCA publications, such as newspapers or magazines. Advertising is described in detail in Chapter 5 – Managing Assets.

Each state will have a section. Columns are state, branch name, amount, and the organization paid. The figure on the first line will be green if the total amount matches what is on the summary page – so you know when you have entered all the detail correctly.

This is only used when we pay other organizations for advertising space in their publications. Paying a Kingdom Newsletter for an event ad goes under Internal Transfers, unless the group is in a Subsidiary. Then it would be recorded as Advertising expense. If the local reports have notes that show they are reporting transfers to Kingdom Newsletters here, move them to the transfer page. Don't forget to update the local report detail page and let the branch exchequer know that you changed the report.

R. Bad Debts Expense

Bad Debts are receivables that have been declared unrecoverable by the financial committee. Bad Debts are described in detail in the Branch Exchequer's Reference Handbook.

Each state will have a section. Columns are state, branch name, amount, and debtor. The figure on the first line will be green if the total amount matches what is on the summary page – so you know when you have entered all the detail correctly.

Bad Debts must include whether it's an advance, an NSF check, or something else. If it's an advance or NSF that is being written off, the person's first and last name must be included. You can roll the total of the NSF check and the resulting bank charges into the same line.

Bad Debts should only be expensed after all attempts to recover the funds have failed, and the branch's Financial Committee decides to write it off as uncollectible. Until this time, any NSF or unresolved advances are listed as Receivables.

S. Fees and Honoraria Expense

Fees and Honoraria expense is for paying for a service, such as a lecture from a teacher, or web hosting services. Fees and Honoraria are described in detail in Chapter 5 – Managing Assets.

Each state will have a section. Columns are state, branch name, amount, and reason. The figure on the first line will be green if the total amount matches what is on the summary page – so you know when you have entered all the detail correctly.

Fees include web hosting fees, trailer registration fees, shopping club membership fees, etc.

Honoraria are where someone provides a service (teaching, security, etc.) and doesn't submit receipts for their expenses. We basically pay for their service from an invoice. If the fee or honoraria is to a person, the individual must fill out a W9 Form and send to the Corporate Tax Specialist. If the total amount given to them in a year from the SCA, Inc. is more than \$600, we have to issue them a tax document called an IRS 1099 form.

T. Insurance Expense

Insurance expense is from insurance provided by an outside vendor, not the SCA insurance certificates available from the Corporate Office. Insurance is referenced in Chapter 7 Events. However, questions regarding insurance should be directed to Exchequer Superior, who will contact the Registrar.

Each state will have a section. Columns are state, branch name, amount, and organization. The figure on the first line will be green if the total amount matches what is on the summary page – so you know when you have entered all the detail correctly.

This is not for reporting transfers to the Corporate Office for insurance riders, even if someone paid for it and we reimbursed them. This is for paying an outside insurance company for insurance. If the local reports have notes that show they are reporting transfers to the Corporate Office here, move them to the transfer page. Don't forget to update the local report detail page and let the branch exchequer know that you changed the report. For Subsidiaries, SCA insurance gets recorded under Fees & Honoria.

U. Other Expense

Other expense is any expense that doesn't fit into one of the other categories. Other Expense is described in detail in Chapter 9 Financial Report Form Instructions.

Each state will have a section. Columns are state, branch name, amount, and reason. The figure on the first line will be green if the total amount matches what is on the summary page – so you know when you have entered all the detail correctly.

The more data entered here, the easier it is to figure out where it should be reported.

V. Donations Expense

Donations are made to other non-profit entities or Subsidiaries of the SCA, Inc. This would also include SCA Subsidiaries sending money to SCA, Inc (i.e., NMR, profit splits, etc) Donation Expense is described in detail in Chapter 5 – Managing Assets.

Each state will have a section. Columns are state, branch name, amount, organization, and EIN. The figure on the first line will be green if the total amount matches what is on the summary page – so you know when you have entered all the detail correctly.

The EIN is the tax id of the organization to which we donated the funds. We should only be donating to other 501(c)(3) organizations, and they will all have EINs. If a branch donates to an organization that doesn't have an EIN, then contact the Society Exchequer to figure out what to

do.

W. Internal Transfers

Transfers are movement of funds between SCA accounts. Transfers are described in detail in Chapter 9 - Financial Report Form Instructions.

The form is split into two sides, and within each side, each state will have a section. Columns on the left side are state (receiving state), to account name (receiving branch or account), from account name (sending branch or account), reason, check number, check date, and amount. Columns on the right side are state (sending state), from account name (sending branch or account), to account name (receiving branch or account), reason, check number, check date, and amount.

The figure on the middle of the first line will be green if the total income amount matches the total expense.

Enter all the transfers, income on the left, expense on the right. Then match them up. It helps to highlight or color- code lines that have been matched to make the unmatched lines stand out. Make sure all the transfers on this page are between accounts in your kingdom.

X. External Transfer Income

Transfers are movement of funds between SCA accounts. Transfers are described in detail in Chapter 10 Financial Report Form Instructions.

Each state will have a section. Columns are state (receiving state), from Kingdom (sending Kingdom or Society account), from account name (sending branch or account), to account name or account (receiving branch or account), check number, and amount. The figure on the first line will be green if the total amount matches what is on the summary page – so you know when you have entered all the detail correctly.

Corporate accounts at the time of writing are: the College of Arms (Laurel) and the Corporate office.

Note: Money going to or from Gulf Wars and Pennsic are no longer external transfers but instead Donations.

Enter all the transfers. Make sure all the transfers on this page are between accounts in your kingdom and accounts in other kingdoms or Corporate accounts. The check numbers and reasons are required for sending the workbook in to the Corporate Tax Specialist.

Y. External Transfer Expense

Transfers are movement of funds between SCA accounts. Transfers are described in detail in Chapter 9 Financial Report Form Instructions.

Each state will have a section. Columns are state (sending state), from account (sending branch), to Kingdom (receiving Kingdom or Society account), to account name within that Kingdom (receiving branch or account), to Corporate or other officer (receiving office or officer), to SCA, Inc. reason (insurance, NMR, etc.), check number, and amount. The figure on

the first line will be green if the total amount matches what is on the summary page – so you know when you have entered all the detail correctly.

Corporate accounts at the time of writing are: the College of Arms (Laurel) and the Corporate Office.

Enter all the transfers. Make sure all the transfers on this page are between accounts in your kingdom and accounts in other kingdoms. The check numbers are required for sending the workbook in to the Corporate Tax Specialist.

V. SPECIAL SITUATIONS

A. Branch Changes Banks

When a branch changes banks, the money has to be moved between the accounts. Sometimes it is easier to follow if the checks written between the banks are treated as transfers. Record the created transfers as in-kingdom transfers and match them.

B. Kingdom-level Accounts Change State

If your Kingdom accounts move from one state to another, it needs to be reflected on the year-end workbook. It is possible that not all the accounts would move (like CDs with early withdrawal penalties) – in that case, you would have accounts in both (or multiple) states.

Here are the steps to be taken to move an account between states:

1. In the starting state:
 - a. Balance the report as of a date. It can be the start of the year, the end of the year, or the end of a quarter.
 - b. Create a transfer out of the entire net worth to the same account in the ending state.
2. In the ending state:
 - a. In the ending state – create a new column with a zero starting balance. Record a transfer in of the amount in step 2.
 - b. Record any transactions from the transfer date to the end of the year, and record the ending numbers appropriately.
3. For depreciation:

Copy the affected items in the starting state to the ending state. Over write the year-end amounts on the starting state with zero. On the ending state, record the calculated ending numbers, and overwrite the starting amounts on the ending state with zero. Re-enter the previous ending numbers.

4. For transfers: kingdom transfers and match them.

C. Principality Changes to Kingdom

The beginning of the year that the principality is scheduled to have their Coronation is when

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they start reporting financially as a separate Kingdom. This includes submitting any corporate surcharges and quarterly financial reports. The principality exchequer submits any required reports directly to the Society Exchequer, and all corporate surcharge reports are sent directly to the Corporate office. All corporate surcharges for branches within that principality are sent directly to the principality exchequer, and not the exchequer of the parent kingdom.

All transfers all year long between branches in the parent kingdom and the child kingdom are to be treated as out-of- kingdom transfers on the year-end workbook.

CHAPTER 11 - PAYPAL

I. ADMINISTRATIVE – SOCIETY TO KINGDOM

A. Before any Kingdom will be allowed to setup a PayPal account, they must be up to date on all Financial Reports. This includes Quarterly Reports, Doomsday reports, Consolidated Reports and monthly NMR reports including NMR checks.

B. Each Kingdom Exchequer must be interviewed by the Society Exchequer.

C. Each Kingdom or Great War using PayPal must name a PayPal Deputy.

1. PayPal Deputy's function is to manage that Kingdom's / Great War's PayPal account.

2. Timely correspondence is a MUST!

3. General rule of thumb is that the invoice will go out in 24-48 hours max.

4. PP Deputy is NOT the reservationist for any event – they keep count of allowed bed /tenting/feast spaces. And what invoices were PAID or CANCELLED.

II. EMAIL ACCOUNT

A. SCA Inc. - Kingdom of _____ or SCA Subsidiary State Inc. – Kingdom of _____ must create a specific PayPal email alias unique to their Kingdom.

EXAMPLES: epay@trimaris.org or gappdeputy@gmail.com

B. This alias will be used as the email address of the PayPal account owner. This alias must be accessible to the Kingdom Seneschal, Kingdom Exchequer and PayPal Deputy. These individuals must reside in separate modern households.

C. This email is for PayPal use only!. They will NOT subscribe to any e-list, Yahoo Group, Facebook etc. Nor will these emails be forwarded to any other email address. PayPal Deputy will need to log onto this special account to view all emails – not use their personal email account. Gmail is preferred – but not required.

Suggested files one for each event – naming should start with year – then event. 2016 Fall Coronation, 2016 Crown List, 2016 St. Sanity etc. This will allow for emails for each event to be easily found if needed.

D. If the Kingdom or Greater War has multiple staff members for creating invoices – all persons will work from this one email account. This will allow the PP Deputy / Kingdom exchequer to view all correspondence. This will also allow staff to monitor the emails if life happens.

E. Per PayPal policy – “handling fees” may not be charged back to customer / attendees.

III. PAYPAL CHECKING ACCOUNT – SOCIETY TO KINGDOM

A. Each Kingdom or Greater War will need to open a banking account per SCA Policy.

1. You need permission to open the account (complete and submit bank change form)
2. Minimum Signers should include PP Deputy, Kingdom Exchequer and Kingdom Seneschal, Society Exchequer. Also have local signer if there is great distance between the above parties.
3. Need to order checks for this Kingdom PayPal account – one time inter-Kingdom event may apply for a variance.

B. Each Kingdom's PayPal account is linked to the SCA Inc. Kingdom of _____ or (SCA Subsidiary State Inc. – Kingdom of _____) PayPal bank account, so that money collected can be automatically transferred from each Kingdom PayPal account to their own Kingdom PayPal checking account. This transfer should be setup to transfer proceeds at least 1 week before the event if a small event, weekly if a large event as Gulf Wars, and the Monday after an event that PayPal was accepted at the door.

Each transfer requires at least 2 approvers – Kingdom Seneschal and Kingdom Exchequer.

C. If an attendee disputes a transaction, PayPal can withdraw money from a linked bank account to credit back to that attendee pending resolution of the dispute. In order to remediate this threat the balance of the PayPal account should be maintained at the lowest balance allowed by the bank.

Ask for FREE Checking - most banks allow this for non-profits

IV. PAYPAL ACCOUNT – KINGDOM LEVEL

- A. Create the PayPal account. First need the Bank account & Email account.
 1. You will need copy of the current PP Bank statement.
 2. The Federal tax ID (remember some large inter-kingdom events as Gulf Wars has its own Tax ID.
 3. The IRS group exemption letter stating we are a 501(c)3 letter that the SCA is a 501(c)3 Org. This gets the 2.2% of invoice total.

SCA Inc.-Kingdom of _____ or SCA Subsidiary State Inc. – Kingdom of _____ must create a PayPal business account using the email alias, and a secure, robust password which is known to the Kingdom Seneschal, Kingdom Exchequer and PayPal Deputy. The password must be changed every time any these officers changes.

B. The Kingdom Seneschal and Kingdom Exchequer will have their own login credentials and administrator rights. Admin rights allows this person to speak directly with PayPal about the account if needed.

C. PayPal will send two small deposits to verify the banking info is correct. You must give PP all the needed info required or they may place a hold on the account.

D. Make sure you select the correct type of account. PayPal Payments Standard Account is the correct account your Kingdom needs... there should not be any monthly fees.

V. KINGDOM LEVEL – PAYPAL ACCOUNT

A. Kingdom PayPal deputy will complete all needed info for their Kingdom's PayPal account. Be sure to submit the needed info as a 501(c)3 nonprofit. This will decrease the fees from 2.8% to 2.2%.

The Kingdom PayPal deputy should set up access for the Kingdom Exchequer of their respective Kingdom. This account will have needed privileges so a secondary person may pull reports.

B. Kingdom PayPal deputies will setup any needed temporary user ID / passwords so Local groups may swipe at the door.

C. Swiping at the door is a flat rate of 2.7% per transaction.

D. The following are acceptable PayPal Payment methods:

1. Credit Cards (Visa, MasterCard, Amex, Discover)

a. At the door for an event.

b. Via an invoice through the PayPal website.

2. PayPal Accounts Via an invoice through the PayPal website.

E. PayPal will make 2 small deposits and withdrawals to verify the PayPal account is linked to the proper bank account. Kingdom exchequer will need to verify the amount and dates of deposits / withdrawals.

NOTE: ALWAYS – type PAYPAL.COM into your browser – do not use a shortcut. This is for security .

It is critical to maintain up to date emails will attendees and reservationist. These shall be answered 24-48 hours at the longest.

We understand this seems labor intensive – once everything is in place – and you know your way around the PayPal screens – you can create an invoice within a minute.

After Kingdom's PayPal account is setup – prep to invoice for events – Kingdom level.

Work with the Kingdom Seneschal & Exchequer and engage the help of the Kingdom web minister to create an online form attendees can complete to request an invoice to an event.

See example – Paypal Registration Form (next page):

Paypal Registration Form

- Please ensure that the event you are preregistering for is accepting paypal. Check the flyer.
- Fill out this form and press the Send button. Note that you can submit information for at most 6 people. Please check your email address.
- You will receive an email confirming your submission shortly. If you have not received your submission confirmation within a reasonable time, please contact the Paypal deputy directly at gappdeputy@gmail.com – this usually means there was an error in the email address you provided.
- Within 48 hours you will receive a paypal invoice. Click on the Payment button and pay either using your PayPal account, credit card or e-check.
- You will get a confirmation of payment and an email notification of payment will be sent to the PayPal Deputy Exchequer.
- Once the PayPal Deputy Exchequer receives confirmation of payment your reservation will be forwarded to the Reservationist for that particular event.

Do NOT send money via paypal without receiving an invoice first.

Event *

2016 Christmas Revel

Your Email *

Family Discount

SCA Name

Mundane First Name

Mundane Last Name

SCA Member *

Yes

No

Membership Number

Expiry Date 1

 / /

MM

DD

YYYY

Age

Reservation Type

Nights on Site

Feast

SCA Name

Mundane First Name

Mundane Last Name

VI. PAYPAL PROCESSING

A. Per Society PP Policy the only personal data you may request is:

1. Modern Name
2. SCA Name (no titles)
3. Membership number / Exp date
4. Age range – Adult – Child 6-12 – under 6 (or whatever the age range is for site registration)
5. You may use drop down boxes for
 - a. Daytrip registrations
 - b. Cabin / top / bottom bunk
 - c. Feast – yes / no
 - d. More for each event if needed

B. Within Kingdom PayPal account create the Template that is needed for your Kingdom / War / and each active event.

NOTE: only one event goes on an invoice – however, multiple attendees are allowed.

Go to SETTINGS – Select Create New Template –

Be consistent on how these are named – include year and event

2016 Fall Crown List

2016 Christmas Revel

2017 Winter Wonders

2017 Spring Coronation

2017 Spring Crown List

This setup should be complete before you allow an event to “go live” from your Kingdom web page.

VII. TEMPLATE SETTINGS FOR ITEMS WITHIN PAYPAL

Manage Invoices Create Invoice Items Settings Features Invoicing feedback

Template Settings

Create a New Template

You can save up to 50 templates.

Created on	Name	Actions
Apr 12, 2015	Quantity (Default)	Create Invoice
Apr 12, 2015	Hours	Create Invoice
Apr 12, 2015	Amount only	Create Invoice
Sep 28, 2016	2016 Christmas Revel	Edit
Nov 12, 2016	2017 Barbarian Brawl	Edit
Dec 2, 2016	2017 Candlemas	Edit
Nov 4, 2016	2017 Fighters Collegium	Edit
Oct 13, 2016	2017 Newble	Edit
Jun 2, 2016	2017 Spring Crown List	Edit
Jun 2, 2016	2017 Spring Coronation	Edit
Oct 17, 2016	2017 St. Sanity	Edit
Sep 16, 2016	2017 Swamp Romp	Edit
Nov 4, 2016	2017 Turf War of the Pearls	Edit
Aug 14, 2016	2017 Winter Wonders	Edit
Nov 7, 2014	Event Template	Edit

Be sure when you setting up your Templates – Include Notes to Recipient and Terms and conditions. These state your Kingdom’s PP payment policy and how to get refunds – We want to avoid disputes!

The invoice recipient will not see the MEMO field – we use this field to pull an event report – Events MUST be named as you did in the template section above. PayPal staff can also place their initials two or three lines below the Event title – in case PayPal Deputy has questions.

The screenshot shows a PayPal invoice creation form. At the top right, a summary table shows a total of \$48.00 USD. Below this, there are three main sections: 'Note to recipient', 'Terms and conditions', and 'Memo'. The 'Note to recipient' field contains text about reading the invoice carefully and contacting PayPal Deputy. The 'Terms and conditions' field contains two numbered items regarding payment and refund policies. The 'Memo' field, highlighted with a blue arrow, contains the text '2017 Turf War of the Pearls'. Below the 'Memo' field is a 'Hide' button. At the bottom right, there are three buttons: 'Preview', 'Send', and 'Save'.

Setup ITEMS – this includes all ACTIVE events – each price break down.

Discourage early bird discounts – makes more work for you!

This setup should be complete before you allow an event to “go live” from your Kingdom web page.

Within PayPal, add each item for an event. Be consistent how you name these – this is critical for all events. Each of these should also include the event name.

- 2017 Barbarian Brawl Adult Member discount site registration
- 2017 Barbarian Brawl Adult site registration
- 2017 Barbarian Brawl Feast
- 2017 Barbarian Brawl bed space
- 2017 Barbarian Brawl Child registration
- ETC

The screenshot shows the 'Manage Items' page in PayPal. At the top, there are navigation tabs: 'Manage Invoices', 'Create Invoice', 'Items' (selected), 'Settings', and 'Features'. On the right, there is an 'Invoicing feedback' link and an 'Add a New Item' button. Below the navigation, a message states 'You have 54 saved items'. The main content is a table with the following columns: 'Item name', 'Description', 'Currency', 'Price', and 'Action'. Each row represents an item with an 'Edit' button and a dropdown arrow in the 'Action' column.

Item name	Description	Currency	Price	Action
2017 Barbarian Brawl Adult members discount site registration		USD	12.00	Edit
2017 Barbarian Brawl Adult site Registration		USD	17.00	Edit
2017 Barbarian Brawl bed registration		USD	5.00	Edit
2017 Barbarian Brawl BYOB (bring your own bed) registration	2nd floor	USD	3.00	Edit
2017 Barbarian Brawl Child (5-17) site registration		USD	7.00	Edit
2017 Barbarian Brawl feast registration		USD	8.00	Edit
2017 Candelmas Adult Registration		USD	17.00	Edit
2017 Candelmas Adult Early Bird Discount		USD	-3.00	Edit
2017 Candelmas Adult Feast Registration		USD	5.00	Edit
2017 Candelmas Adult Member Discount Registration		USD	12.00	Edit
2017 Candelmas Child (12 and under) Early Bird Discount		USD	-1.00	Edit
2017 Candelmas Child (12 and under) Feast Registration		USD	3.00	Edit
2017 Candelmas Child (5-12) Registration		USD	5.00	Edit
2017 Candelmas Child (under 5) Registration		USD	0	Edit
2017 Fighters Collegium Adult Member Registration		USD	10.00	Edit
2017 Fighters Collegium Lunch (7 years old and up) registration		USD	5.00	Edit
2017 Fighters Collegium Adult registration		USD	15.00	Edit
2017 Fighters Collegium Child (17-7) Registration		USD	5.00	Edit
2017 Fighters Collegium Child (5 and under)		USD	0	Edit

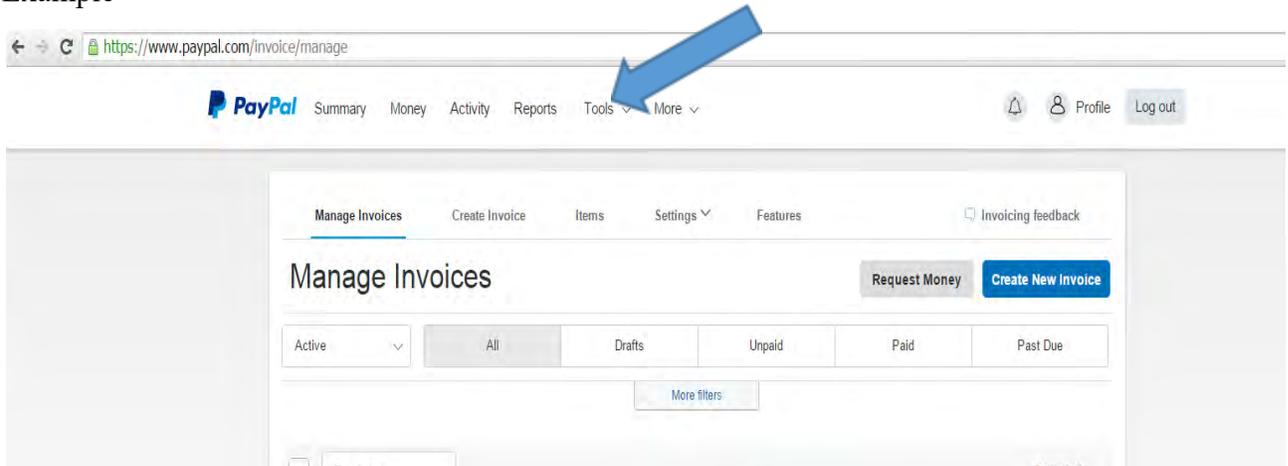
You can 'retire' items after event has been completed.

VIII. CREATE AN INVOICE

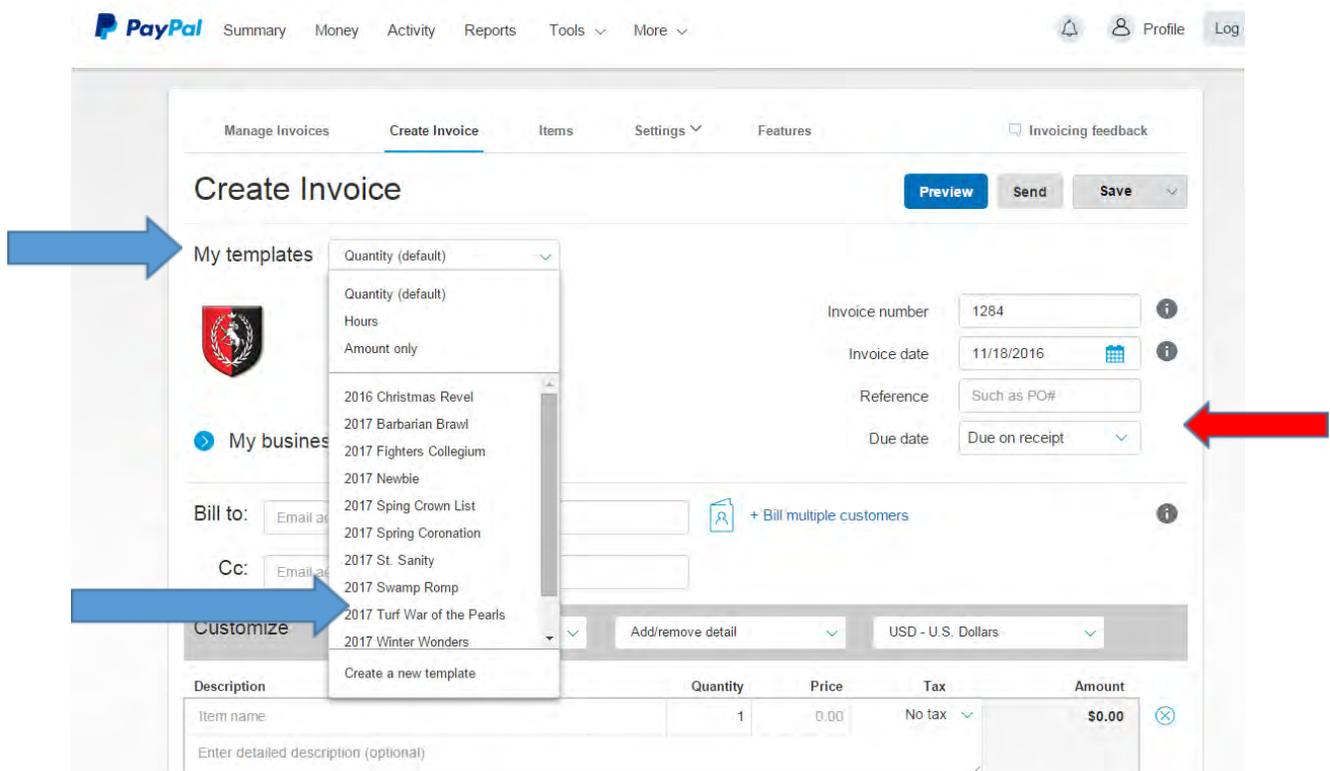
A. Kingdom's PayPal Deputy / staff will create invoice and send to participant.

From your Kingdom's PayPal home screen or 'Tools' SELECT 'Create Invoice'.

Example



Select the correct event ---- critical to get correct event.



As requests are answered – be sure to select the correct event.

→ Copy / paste the attendees email address from request form to the new Invoice. This will avoid typos.

→ Use the Drop down to select the DUE DATE. Most common is 72 hours. If event is closing sooner than 72 hours – use less than 72. This allows events to be closed in a timely manner.

Manage Invoices Create Invoice Items Settings Features Invoicing feedback

Create Invoice

Preview Send Save

My templates: 2017 Turf War of the Pearis

Invoice number: 1306

Invoice date: 12/08/2018

Reference: 2017 Turf War of the Pe

Due date: Due on date

mm/dd/yyyy

Bill to: seahold_marcel@yahoo.com + Bill multiple customers

Billing address: Bonnie Stringer, seahold_marcel@yahoo.com

Shipping address: Add new address

Cc: Email addresses

Select each item that has been requested.

Manage Invoices **Create Invoice** Items Settings Features Invoicing feedback

Create Invoice

My templates 2017 Turf War of the Pearls

 Invoice number: 1305 Invoice date: 12/09/2016 Reference: 2017 Turf War of the Pe Due date: Due on date

My business information

Bill to: seahold_marcel@yahoo.com + Bill multiple customers

Billing address: Bonnie Stringer seahold_marcel@yahoo.com Shipping address: Add new address

Cc: Email addresses

Customize Quantity Add/remove detail USD - U.S. Dollars

Description	Quantity	Price	Amount
2017 Turf War of the Pearls Adult Member Discount Site Registration Mary [b]h] 79928 2/2019	1	9.00	\$9.00
2017 Turf War of the Pearls Feast Registration Enter detailed description (optional)	1	5.00	\$5.00
2017 Turf War of the Pearls Adult Member Discount Site Registration bonnie stringer 79933 2/2019 -- bottom bunk	1	9.00	\$9.00
2017 Turf War of the Pearls Feast Registration Enter detailed description (optional)	1	5.00	\$5.00
2017 Turf War of the Pearls Bed/Cabin Registration [b]h] - bottom	1	10.00	\$10.00
2017 Turf War of the Pearls Bed/Cabin Registration stringer - bottom	1	10.00	\$10.00
Item name	1	0.00	\$0.00

Update item Add row

Have a check box to notify if this is a family unit. See invoice request form above



Log person(s) onto log-sheet to keep a running count for allowed feast / bed / tenting space sample

2017 Candlemas																					
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	
1	2017 Candlemas				Stop date	1/21/2017					Event date		2/4/2017								
2	MKA Name											amount	amount	PayPal use only	space counts						
3	Date	Inv #	A or C	Last	First			member		non-mem		feast	due	paid	Reservations:			feast			
4															Linda MacLeod			50			
5															lindalee13@gmail.com						
6																					
7																					
8																					
9																					
10																					
11																					
12																					
13																					
14																					

Send to Group's reservationist on an agreed time frame. Some Kingdoms do this about every 10 days.

After you have completed entering all the items the attendee has requested – PREVIEW the invoice – be sure it is correct then press SEND

Manage Invoices Create Invoice Items Settings ... Features Invoicing feedback

Invoice Details

[Copy](#) [Print](#) [More](#)

History

Oct 4, 2016, 11:29 AM	Storke Stringer made a \$91.00 USD payment. View details Issue Refund Print shipping label
Oct 3, 2016, 9:49 PM	You sent a \$91.00 USD invoice to Storke Stringer (seahold_marcot@yahoo.com).

[More...](#)

Memo

2016 Christmas Naval
Cut:



Society For Creative Anachronism, Inc.
Kingdom of Cleon Athearn
CAFY Deputy@gmail.com
www.gleamethorn.net

INVOICE

PAID

Invoice #: 1140
Invoice date: Oct 3, 2016
Reference: 2016 Christmas Naval
Due date: Oct 6, 2016

Amount due: **\$0.00**

Bill To:
Storke Stringer
seahold_marcot@yahoo.com

Description	Quantity	Price	Amount
2016 Christmas Naval Adult Member Discount Registration SCA Name Marcot Orion Membership Name Storke Stringer Membership Number: 05023 Expiry Date Feb 28, 2019 Age Adult Reservation Type Cabin - Bottom bunk Nights on Site 2 Feed Yes	1	\$10.00	\$10.00
2016 Christmas Naval Adult Member Discount Registration SCA Name Mary Claire Membership Number: 05029 Expiry Date Feb 28, 2019 Age Adult Reservation Type Cabin - Bottom bunk Nights on Site 2 Feed Yes	1	\$10.00	\$10.00
2016 Christmas Naval Adult Member Discount Registration SCA Name Abby of Seahold Membership Name Abby Larman Membership Number: 05059 Expiry Date Feb 28, 2019 Age Adult age 16 Reservation Type Cabin - Top bunk Nights on Site 2 Feed Yes	1	\$10.00	\$10.00
2016 Christmas Naval Adult Member Discount Registration SCA Name Denise of Seahold Membership Name Denise Larman Membership Number: 05059 Expiry Date Feb 28, 2019 Age Adult age 37 Family discount Reservation Type Cabin - Top bunk Nights on Site 2 Feed No	0	\$10.00	\$0.00
2016 Christmas Naval Bed Registration (all ages) 2 bottom and 2 top Please if all possible - in Clan Gambel cabins. Mary to have bottom bunk near the back door - she can have the service dogs bedded to her bed My bed please need to have - if dogs come by me they will not disturb others.	4	\$6.00	\$24.00
2016 Christmas Naval Adult Feed Registration x3	3	\$9.00	\$27.00
		Subtotal	\$91.00
		Total	\$91.00
		Amount paid	-\$91.00
		Amount due	\$0.00 USD

Notes

Added Comments:
Please read your invoice carefully before payment. If there is an error in the invoice or you have any questions please contact the PayPal Deputy before you pay your invoice.
Thank You

Terms and Conditions

- ALL INVOICES MUST BE PAID WITHIN 72 HOURS ON THE RESERVATION WILL BE CANCELLED AND YOU WILL HAVE TO SUBMIT A NEW RESERVATION.
- Please contact the hosting group about their refund policy if you need to cancel after paying. At the time of refund will be paid via a check that is the event cost minus the original transaction fee.

PayPal will send the attendee an invoice.

Society For Creative Anachronism, Inc updated this invoice (1140)



Powered by **PayPal**

Society For Creative Anachronism, Inc updated this invoice

Hello Bonnie Stringer,

Society For Creative Anachronism, Inc made some changes to the original invoice.

Note from Society For Creative Anachronism, Inc

Added Comments: Please read your invoice carefully before payment. If there is an error in the invoice or you have any questions please contact the PayPal Deputy before you pay your invoice. Thank You

[View and Pay Invoice](#)



Summary of this invoice

Sent to	Bonnie Stringer seahold_marcel@yahoo.com
Sent from	Society For Creative Anachronism, Inc GAPPDeputy@gmail.com
Invoice number	1140
Date payment is due	Oct 6, 2016
Amount	\$81.00 USD

[Help](#) | [Security Center](#)

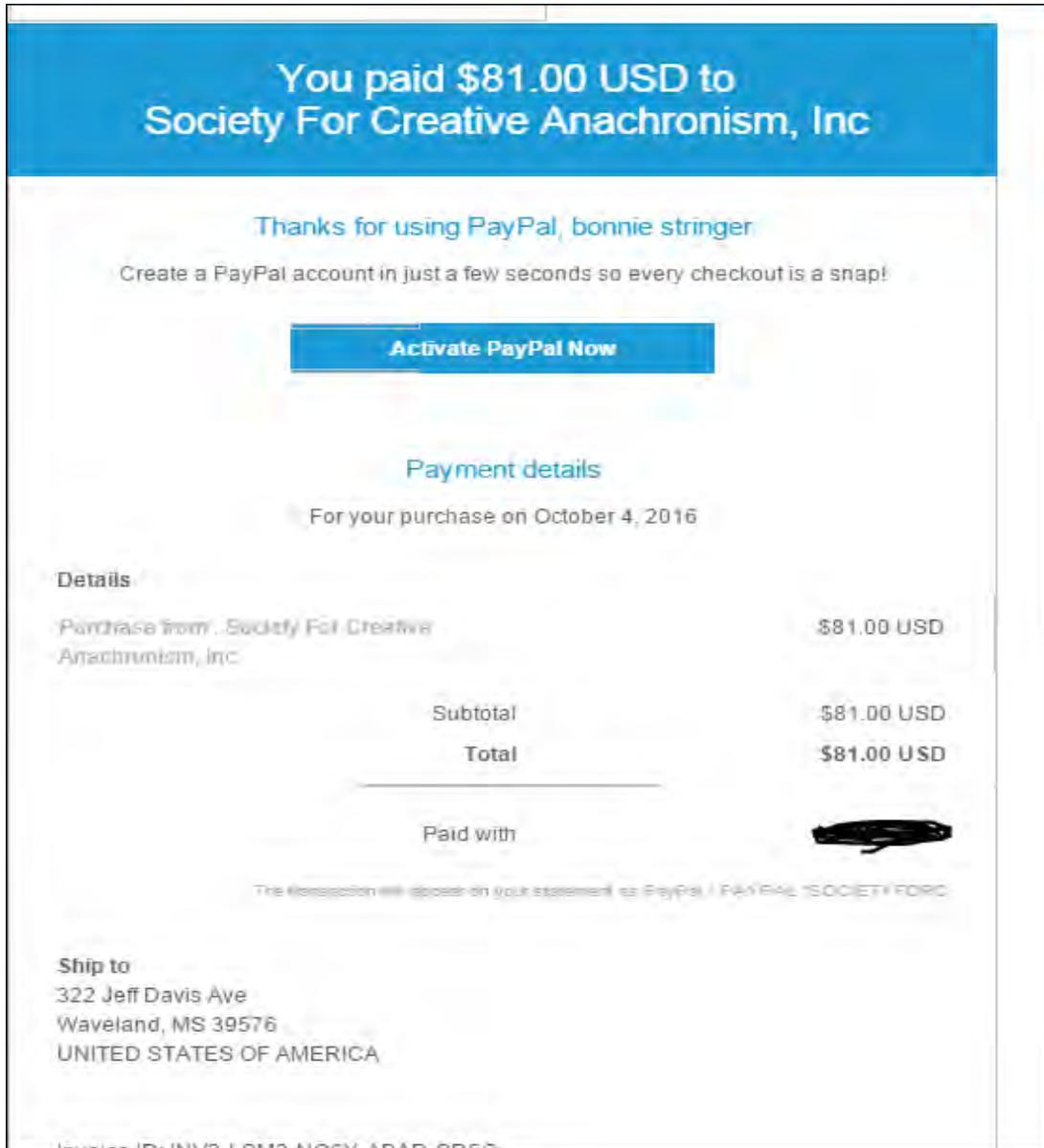
Please don't reply to this email. It'll just confuse the computer that sent it and you won't get a response.

Copyright © 2016 PayPal, Inc. All rights reserved. PayPal is located at 2211 N. First St., San Jose, CA 95131.

Attendee can use their personal PayPal account to pay the invoice, or e-check or credit card.

Suggest you set about a 72 hour time frame – or you will wait forever for some folks to pay their invoices. This can holdup closing events and sending checks to groups. (Allow up to 7 days)

After it has been paid – PayPal also sends the Kingdom PP email a copy of the paid invoice - forward a copy to the reservationist for their records of paid reservation.



IX. REQUIREMENT AT THE GROUP LEVEL

A. Any Group within a Kingdom wishing to utilize PayPal for an event must have their financial records in good order. (no missing reports – no late reports – NMR reports / checks on time).

1. Group must submit the completed Authorization form to their Kingdom’s PayPal Deputy and Kingdom Exchequer to be approved.

2. Print and complete the PayPal request form and send to parties listed on Form. This will allow for proper approvals. Groups MUST follow instructions or PayPal use shall be denied.

REQUEST FOR AUTHORIZATION TO USE PAYPAL AT EVENTS FORM

Financial committee of the local group needs to verify that the local group is supportive of using PayPal and that the revenue received will be minus the transaction fee (Event registrations * 2.2% + \$0.30 per invoice)

Date of approval of financial committee

Name of Group	
Name and Date of Event	
Event location	
Local Exchequer Mundane Name	
Local Exchequer email and phone information	
Mailing address of where to send the check/s	
Reservationist Mundane Name	
Reservationist email and phone number	
Local seneschal's name (print)	Local Seneschal's signature:

List of people that need to be set up to swipe credit cards.

Must be a paid member and must be 18 years old or over per PayPal Agreement.

NAME	MEMBERSHIP NUMBER	EXPIRATION DATE	MODEL OF PHONE	PHONE NUMBER WITH AREA CODE	EMAIL ADDRESS

Total number of Beds to be assigned to PayPal.	
# of top bunks	# of bottom bunks
Number of Feast spots to be assigned to PayPal.	

Typically half the bed space and half the feast spots are assigned to PayPal for reservations. The 50/50 split is REQUIRED for Kingdom level events. Once those are sold then the PayPal Deputy will contact the reservationist for more, if available.

Please send this form along with a copy of the event flyer with pricing structure to:

GAPPDeputy@gmail.com (GA PAYPAL DEPUTY) **AND** exchequer@gleannabhann.net (KINGDOM EXCHEQUER)

If you have any questions please contact the PayPal Deputy Kingdom Exchequer at either the above email address or call:

Mistress Emma del Trees
mka Paula Bowers
gappdeputy@gmail.com

ma:version 5 9/9/2016

B. Groups should include information regarding **PayPal** Acceptance on both the

event Flyer and Website. Event Staff should have the location of the nearest ATM to provide attendees in case of Technical difficulties OR state on the flyer to have cash available in case of technical difficulties.

Flyer Examples: Contains the PayPal Logo....

WINTER WONDERS XXXI - FUR-OCIOUS FOREST
JANUARY 13-15, 2017 JIMMIE DAVIS STATE PARK GROUP CAMP, 1209 STATE PARK ROAD, CHATHAM, LOUISIANA

Frost covers the ground. Darkness abounds. Branches blaze in shuttered and barred halls. Lambs have gone silent. Chickens have left their coop. A shepherd has fallen and sheep and cattle are missing. The wind howls; or is it a lone predator; a pack? The woods are not safe this winter. Something ferocious is out there. Help the townsfolk of Ardanroel! Prepare yourselves to hunt the forest. Find what lurks beneath the limbs. A fabulous feast will be served to those who save us from the 'fur-ocious forest'!

Crest Tourney (Crests must depict an animal found in the woods) • **Bridesmaid Tourney** (Are you the Stalking Horse for the Beast?)
Live Weapons (knife, axe, spear)! Dare you Hunt the Fur-ocious Forest? • **Rapier Tourney** (Who will be the Leader of the Pack?)[Round robin]

Event Steward
Barun Rory ua Riada
mka David Duggar
318.747.4939
ddugga42@gmail.com

Co-Steward
Baroness Amata Quentin Motzhart

Head Cook
Lord Galus Curtius Primus
mka Matthew Caillouet
email matthewcaillouet@gmail.com

Reservationist
Lady Cecilia Augustina
email CeciliaAugustina@yahoo.com

Adult Member Discount Registration (proof of membership required): \$12
Adult Registration: \$17
Child Registration (age 6-12): \$6 • **Child** (5 and under): FREE
Bed Registration: \$5 • **Feast Registration:** \$8

Artisans, **show your skills!** What entries could protect you outside in a dark winter forest? Magna Faire Rules for these thematic entries!
Teachers are sought! Practical skills! Learn how to protect yourself from the creatures of winter's night. (Example: How to make a torch!)

Mail checks payable to "SCA Inc Shire of Ardanroel" to Shire of Ardanroel, ATTN: Winter Wonders, PO Box 44542, Shreveport, LA 71134.
PayPal accepted and will end December 31st 2016

Dare you take the Challenge of Finding the Den of the Fur-ocious Beast(s)? (A Strategic Quest)
For those sheltering in our villages (A, B, C, D), who will win the Survival of the Villagers - Find the Wolf!

*All present are welcome to Friday night Travelers fare and Saturday breakfast. Fundraiser Lunch by THL Jörhildr Hrafnkelsdóttir (bring your mug).
Site open 5 PM Friday and closes Sunday at 10 AM.

No family shall pay a Site Registration higher than three (3) adult member registrations for admission to an event as long as they all have proof of membership. This does not include bed or feast spaces for more than those covered by the three (3) paid adult member registrations at the hosting Group's discretion. Family is defined as One (1) or Two (2) custodial adults, plus legal dependents age 17 or under. Proof of immediate family relations and age may be required.*

DIRECTIONS: EASTBOUND on I-20, take LA 9 south to US 80. Turn right onto Hazel Street, then left onto LA 147 to Jonesboro. Take LA 4 east, then turn right onto Lakeshore Drive, then right onto State Park Road. WESTBOUND on I-20, take LA 546 south, continuing as it turns into LA 34 south. Turn right onto LA 4, then left onto Lakeshore Drive, and then turn onto State Park Road.

C. If at the door swiping will be allowed – Kingdom PP deputy will create a secondary user account & password so that individuals can process payments without having access to account settings. This password will be provided to the individuals on the authorization form. These individuals must be 18 years old and must be members of the SCA. This secondary account will be deactivated within 24 hours of the end of the event.

D. Refunds must be issued by Hosting Group paper check. Request for refund of pre-event credit card payment must be made via email or US mail and should be made or postmarked prior to the start of the event in accordance with your branches refund policy. A valid mailing address must be included with the request. No refunds will be made for at-event Payments.

1. The PayPal handling fee will be 2.2% + 0.30 per transaction. Swiped transactions are 2.7%. Refund will be made less the PayPal fees.
2. If the PayPal Deputy or group miscalculates an attendee's gate fee – there will be no penalty on their refund.

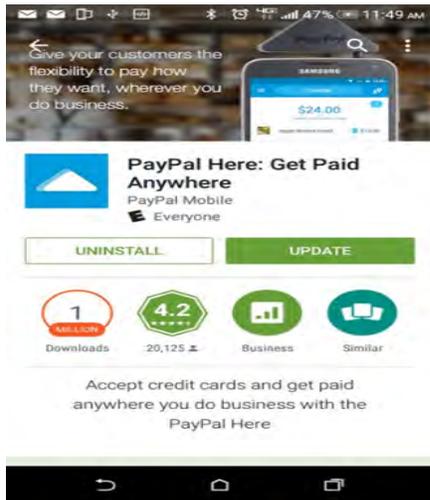
E. Funds must be collected via Kingdom's PayPal account and will be moved to the Host Group via Kingdom's Paypal checking account. PayPal funds collected following the close of Pre-registration and again following their event if at-the-door was accepted. Check

Amounts will be less the PayPal Processing fee. Please allow up to 14 days for check processing. A variance maybe granted to allow electronic transfers of funds for one-time events such as 50th year.

F. Equipment needed for accepting PayPal at the door as an alternate payments

1. Smartphone or tablet with internet access compatible with PayPal Here App.

2. Downloaded 'PayPal Here' App



3. Credit Card Reader (triangle swiping device) Processing Instructions:



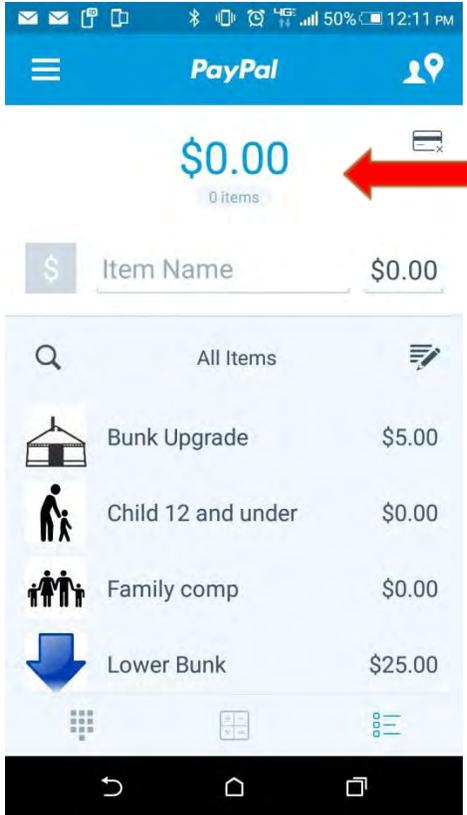
- a. Kingdom PayPal deputy will setup temporary users as needed.
- b. Kingdom exchequer / PayPal deputy or designate will conduct needed training on how to swipe.
- c. Login to account – verify that the password and connection is working properly before the day of the event – there is a “practice swipe” feature.

NOTE: Triangle Swiping device may be purchased directly from PayPal – or some phone stores.





Find the "Add item" or the List button

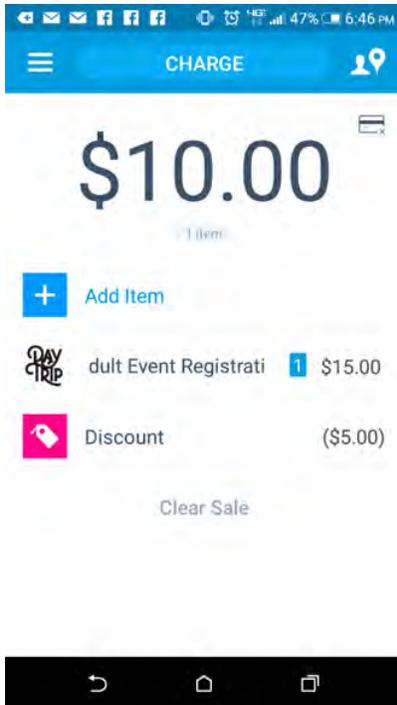


2nd Click on the total button to check order

1st choose your items. One press equal an addition to the shopping cart

Double checking before you swipe





Press charge or swipe immediately

Double check to see if the items that you are charging are correct.

Swiping

Hold the phone steady and try to pull the credit card through the triangle in a quick straight line. The swiper will want to spin. Or hold phone tight to table – allow swiper to hang over edge so you can swipe straight through.

Once you swipe, it has gone through. Do not re-enter everything just because someone did not sign.



Signing

Have attendee sign their name with their finger or a stylus.



Receipt – Ask which is preferred



If attendee chooses Mobile or email – they will be prompted to enter phone number or email address.

X. RESERVATION PROCEDURE – KINGDOM LEVEL

A. Pre-Reservation

1. Event Participant will request an invoice from respective PayPal Deputy.

Example 1

Turf War of the Pearls – Barony of Seleone

February 17, 2017 @ 6:00 pm - February 19, 2017 @ 11:00 am

Flyer (updated) [↗](#)

 [paypal](#) [↗](#)

[→ GOOGLE CALENDAR](#)

[→ ICAL EXPORT](#)

Details

Start:
February 17, 2017 @ 6:00 pm

End:
February 19, 2017 @ 11:00 am

Event Category:
In Kingdom

Venue

Camp Camellia (formerly WoW)
655 Monroe Road
Hattiesburg, MS 39401 United States
[+ Google Map](#) [↗](#)

2. Participant will complete the form with required info: (1) Name; (2) SCA Membership; (3) adult; (4) child; (5) bed; (6) feast; etc.

Example

Paypal Registration Form

- Please ensure that the event you are preregistering for is accepting paypal. Check the flyer.
- Fill out this form and press the Send button. Note that you can submit information for at most 6 people. Please check your email address.
- You will receive an email confirming your submission shortly. If you have not received your submission confirmation within a reasonable time, please contact the Paypal deputy directly glappdeputy@gmail.com – this usually means there was an error in the email address you provided.
- Within 48 hours you will receive a paypal invoice. Click on the Payment button and pay either using your PayPal account, credit card or e-check.
- You will get a confirmation of payment and an email notification of payment will be sent to the PayPal Deputy Exchequer.
- Once the PayPal Deputy Exchequer receives confirmation of payment your reservation will be forwarded to the Reservationist for that particular event.

Do NOT send money via paypal without receiving an invoice first.

Event *

Your Email *

Family Discount

SCA Name

Mundane First Name **Mundane Last Name**

SCA Member *
 Yes
 No

Membership Number **Expiry Date 1** / / 
MM DD YYYY

Age **Reservation Type** **Nights on Site** **Feast**

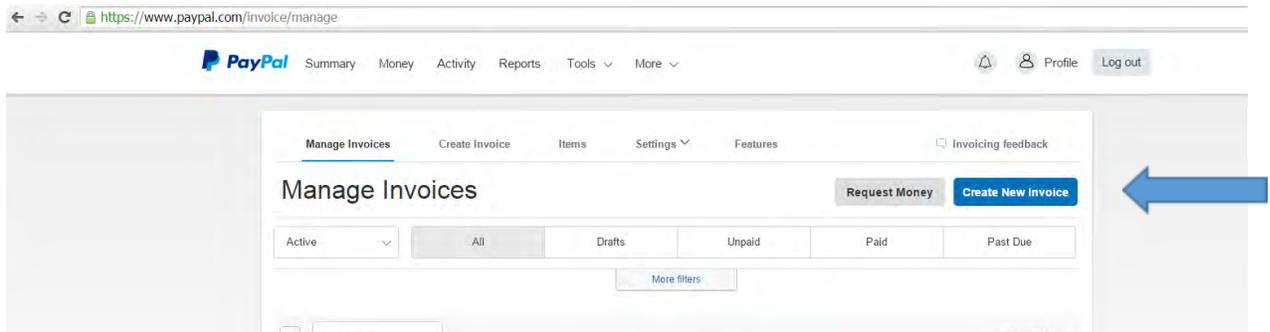
SCA Name

Mundane First Name **Mundane Last Name**

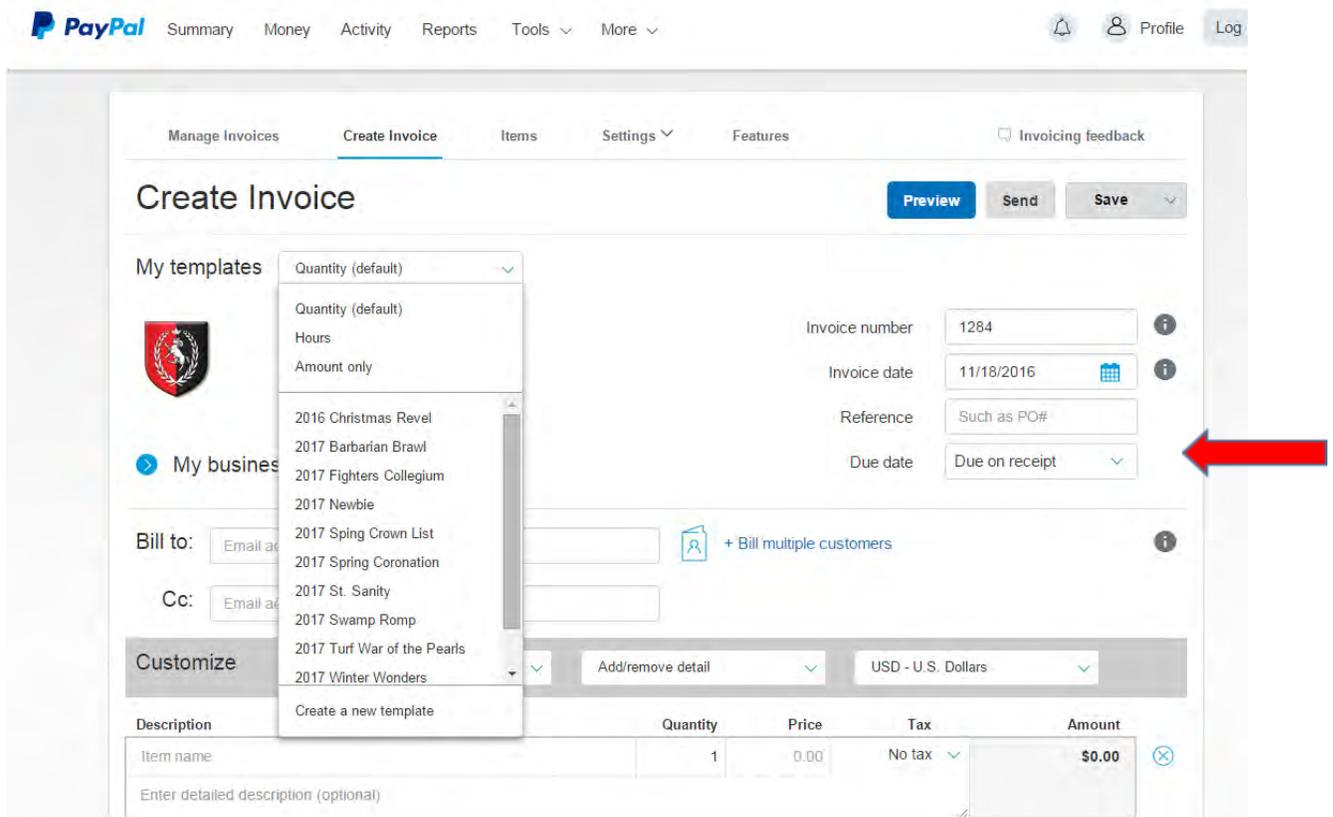
3. Kingdom's PayPal Deputy /staff will create invoice and send to participant.

Select Create New Invoice

Example 1



Select the Correct Event.....



4. Select the needed items – site registrations – feast – beds – tenting ETC.

Manage Invoices **Create Invoice** Items Settings Features Invoicing feedback

Create Invoice

Preview Send Save

My templates 2017 Turf War of the Pearls



Invoice number: 1305
 Invoice date: 12/09/2016
 Reference: 2017 Turf War of the Pe
 Due date: Due on date
 mm/dd/yyyy

My business information

Bill to: seahold_marcel@yahoo.com
 Billing address: Bonnie Stringer, seahold_marcel@yahoo.com
 Shipping address: Add new address

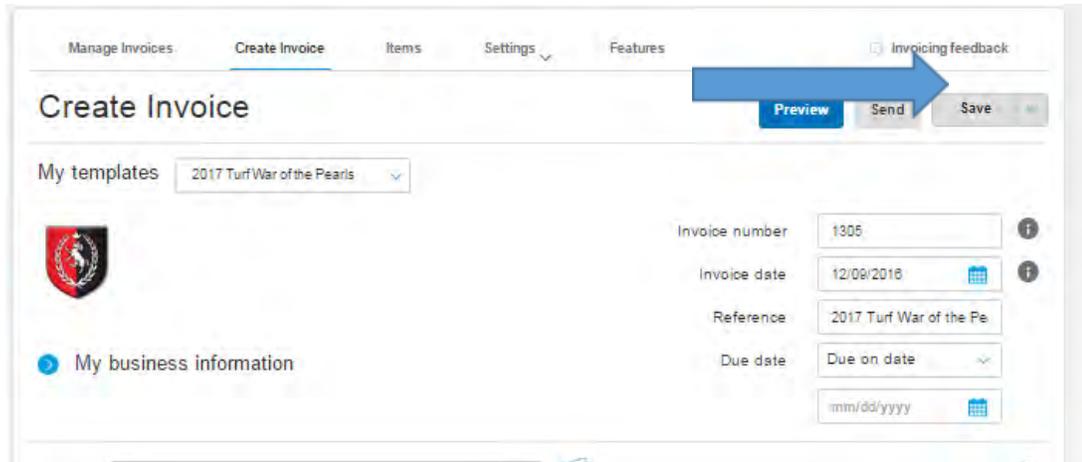
Cc: Email addresses

Customize Quantity Add/remove detail USD - U.S. Dollars

Description	Quantity	Price	Amount
2017 Turf War of the Pearls Adult Member Discount Site Registration Mary [redacted] 79928 2/2019	1	9.00	\$9.00
2017 Turf War of the Pearls Feast Registration Enter detailed description (optional)	1	5.00	\$5.00
2017 Turf War of the Pearls Adult Member Discount Site Registration bonnie stringer 79933 2/2019 - bottom bunk.	1	9.00	\$9.00
2017 Turf War of the Pearls Feast Registration Enter detailed description (optional)	1	5.00	\$5.00
2017 Turf War of the Pearls Bed/Cabin Registration [redacted] - bottom	1	10.00	\$10.00
2017 Turf War of the Pearls Bed/Cabin Registration stringer - bottom	1	10.00	\$10.00
Item name	1	0.00	\$0.00

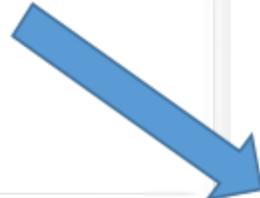
Update item Add row

5. Preview the invoice to be sure it is correct and complete



6. When all is complete and correct select the SEND button

2017 Turf War of the Pearls Bed/Cabin Registration stringer - bottom	1	10.00	\$10.00	✕
Update item Add row				
Item name Enter detailed description (optional)	1	0.00	\$0.00	✕
+ Add another line item				
			Subtotal	\$48.00
<input type="checkbox"/> Allow partial payment ⓘ			Total	\$48.00 USD
Note to recipient Added Comments: Please read your invoice carefully before payment. If there is an error in the invoice or you have any questions please contact the PayPal Deputy before you pay your invoice. Thank You 3795		Terms and conditions 1. ALL INVOICES MUST BE PAID WITHIN 72 HOURS OR THE RESERVATION WILL BE CANCELLED AND YOU WILL HAVE TO SUBMIT A NEW RESERVATION. 2. Please contact the hosting group about their refund policy if 3662		
Attach files ⓘ				
Memo 2017 Turf War of the Pearls Hide 473				
Preview Send Save ⌵				



7. Participant will receive a notice to pay the invoice

Society For Creative Anachronism, Inc updated this invoice (1140)



Powered by **PayPal**

Society For Creative Anachronism, Inc updated this invoice

Hello Bonnie Stringer,

Society For Creative Anachronism, Inc made some changes to the original invoice.

Notice from Society For Creative Anachronism, Inc

Additional comments: Please read your invoice carefully before payment. If there is an error in the invoice, you must have any questions please contact the PayPal Deputy before you pay your invoice. Thank you.

[View and Pay Invoice](#)



Summary of this invoice

Sent to	Bonnie Stringer seahold_marcel@yahoo.com
Sent from	Society For Creative Anachronism, Inc GAPPDeputy@gmail.com
Invoice number	1140
Date payment is due	Oct 6, 2016
Amount	\$81.00 USD

[Help](#) | [Security Center](#)

Please don't reply to this email. It'll just confuse the computer that sent it and you won't get a response.

Copyright © 2016 PayPal, Inc. All rights reserved. PayPal is located at 2211 N. First St., San Jose, CA 95131.

8. Participant will then pay invoice within the allowed time frame. Participant does not have to be a “verified” PayPal user to be able to pay their invoice with their credit card.

9. Kingdom's PayPal Deputy will send copy of paid invoice to reservationist for event. And reservationist will complete the Troll sheet. Copy of paid invoice should be saved by reservationist so any at the door questions can be answered.

Invoice Details Copy Print More

Oct 3, 2016, 9:49 PM You sent a \$81.00 USD invoice to Bonnie Stringer (seahold_marcel@yahoo.com).
More...

Memo
2016 Christmas Revel
[Edit](#)





Society For Creative Anachronism, Inc
Kingdom of Gleann Abhann
GAPPDeputy@gmail.com
www.gleannabhann.net

Invoice #: 1140
Invoice date: Oct 3, 2016
Reference: 2016 Christmas Revel
Due date: Oct 6, 2016

Amount due:
\$0.00

Bill To:
Bonnie Stringer
seahold_marcel@yahoo.com

Description	Quantity	Price	Amount
2016 Christmas Revel Memeber Disooont Registration SCA Name Marcel Orillion Mundane Name Bonnie Stringer Membership Number 79933 Expiry Date Feb 28, 2019 Age Adult Reservation Type Cabin - Bottom bunk Nights on Site 2 Feast Yes	1	\$10.00	\$10.00
2016 Christmas Revel Adult Memeber Disooont Registration SCA Name Marie Kalder Mundane Name Mary Biehl Membership Number 79928 Expiry Date Feb 28, 2019 Age Adult Reservation Type Cabin - Bottom bunk Nights on Site 2 Feast Yes	1	\$10.00	\$10.00
2016 Christmas Revel Adult Memeber Disooont Registration SCA Name Abby of Seahold Mundane Name Abby Lemmon Membership Number 198189 Expiry Date Feb 28, 2019 Age Adult age 16 Reservation Type Cabin - Top bunk Nights on Site 2	1	\$10.00	\$10.00

XI. PAYMENT AT THE DOOR – LOCAL LEVEL:

- A. Kingdom PayPal deputy will create a unique user name ID / password for users for each approved event. This user name will be disabled after the event has ended.
- B. Face to Face (maybe skype or like) training will take place to insure troll person swiping fully understands the SCA PayPal policies.
- C. Person swiping MUST be 18 years of age or older per PayPal policies.
- D. Sign in to the PayPal here phone / pad app (user name from above)
- E. Kingdom PayPal Deputy will have an “item” list created for each event.

Example: 2017 Turf War of the Pearls – will have items for feast, bed, tenting as it applies.

2017 Turf War of the Pearls Adult Member Discount Site Registration	USD	9.00	[
2017 Turf War of the Pearls Adult Site Registration	USD	14.00	[
2017 Turf War of the Pearls Bed/Cabin Registration	USD	10.00	[
2017 Turf War of the Pearls Child Bed/cabin registration under 12	USD	5.00	[
2017 Turf War of the Pearls Child registration age 2 and Under	USD	0	[
2017 Turf War of the Pearls Child registration under 12	USD	2.00	[
2017 Turf War of the Pearls Child under 12 tenting registration	USD	3.00	[
2017 Turf War of the Pearls Feast Registration	USD	5.00	[
2017 Turf War of the Pearls Tenting Registration	USD	6.00	[
2017 Winter Wonders Adult Members Registration	USD	12.00	[

- F. Troll will select those that apply and then swipe the attendee’s card – **AT NO TIME MAY THE CARD NUMBER BE MANUALLY ENTERED!**
- G. Troll will have attendee ‘sign’ the phone / pad screen with finger or stylist.
- H. Troll will have attendee enter email/phone number so a receipt may be sent via PayPal.

At the door Flyer example:



Turf War of the Pearls: The Art in War

February 17-19, 2017 * Camp Camellia * 655 Monroe Road, Hattiesburg, MS 39401
Join the Great Barony of Seleone, as we celebrate the Art in War. Reliving some of our best wars, Turf Wars and War of the Pearls, we celebrate the pageantry, heraldry, beauty, and grace of battle.

	Site Registration	Bed/cabin registration	Tent Registration	Feast Registration
Adult Member Discount Registration	\$9.00	\$10.00	\$6.00	\$5.00
Adult Registration	\$14.00	\$10.00	\$6.00	\$5.00
Child Registration Under 12	\$2.00 (babes in arms – free)	\$5.00 (children not requiring a bed or feast are free)	\$3.00	\$5.00

PayPal will be accepted for pre-reservations and at the door. Make pre-reservation checks payable to SCA, Inc. – Barony of Seleone. From 1-59 in Mississippi Take exit 73 toward Monroe Rd. Go 0.2 miles. Turn Right onto Sis Hobson Rd toward Eastabuchie. Go for 164 ft. Turn Right onto Monroe Rd. Go 2.3 miles. Turn Right into Camp Camellia.

Event Start Date: Feb 17, 2017 at 6:00 PM to: Feb 19, 2017 to 11:00 AM

<p>Autocrat: Giovanna daCorlione mka Jenna McDaniel 18039 Old Hwy 49, A Saucier, MS 39574 silveraven77@gmail.com 228-383-0164</p>	<p>Reservations: Mistress Marcel Orillion 322 Jeff Davis Ave Waveland, MS 39576 seaholdmarcel@yahoo.com</p>	<p>Mistress Tegan verch Dwgan Mka – Elaine Dunagan 552 Edgewood Dr. Slidell, LA 985-285-2827 Tegan_eduma@yahoo.com</p>
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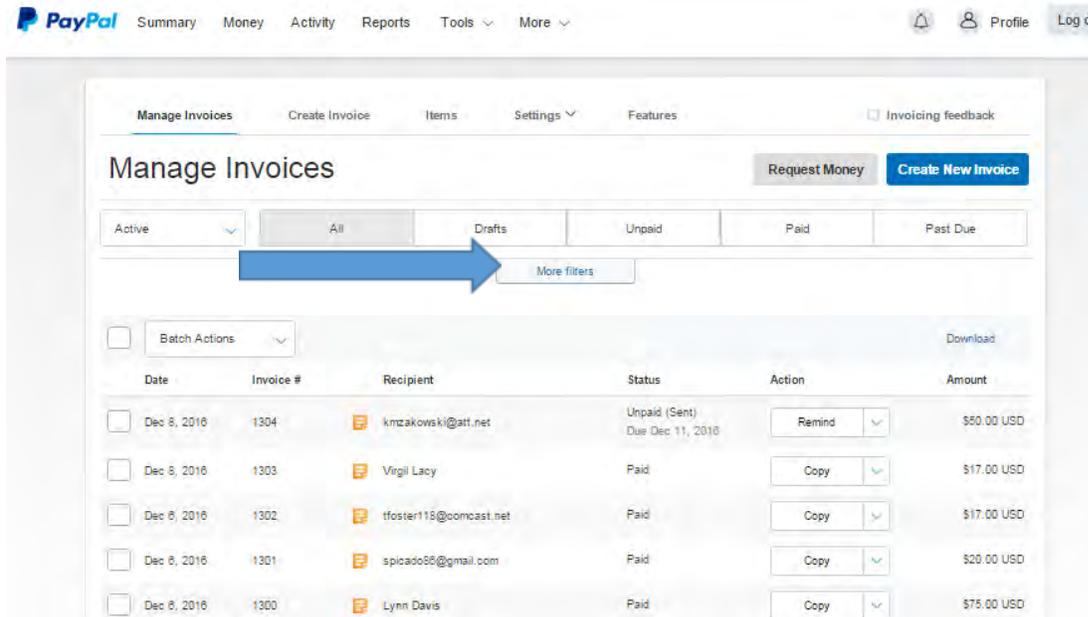
In Accordance with Kingdom Law, no family shall pay a site registration higher than the cost of 3 adult admissions as long as the children are under the age of 18 and all are members in good standing. This does not include feast or bed spaces for more than those covered by the three (3) paid adult member prices. Family is defined as One (1) or (2) custodial adults, plus legal dependents age 17 and under. Proof of Immediate family relations and age may be required.

XII. KINGDOM – TRANSFERRING MONEY FROM PAYPAL TO KINGDOM PAYPAY CHECKING ACCOUNT

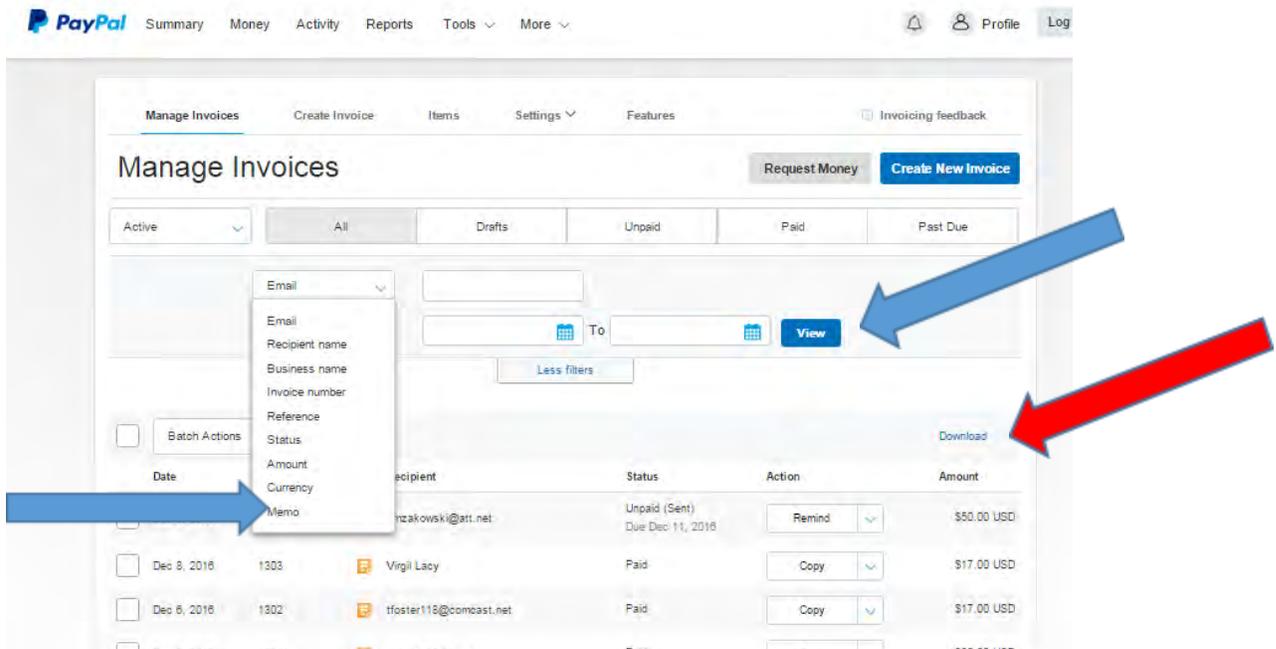
A. Kingdom / War PayPal deputy will request event transfers from PayPal to the Kingdom PayPal checking account as per the Kingdoms War policy. Small events at the close of preregistration is adequate.

B. PayPal Staff will run a Report – as check and balance we use the GA PP Deputy worksheet and “Pull” info from Kingdom’s / Wars PayPal account.

From the Manage Invoices screen select MORE FILTERS.



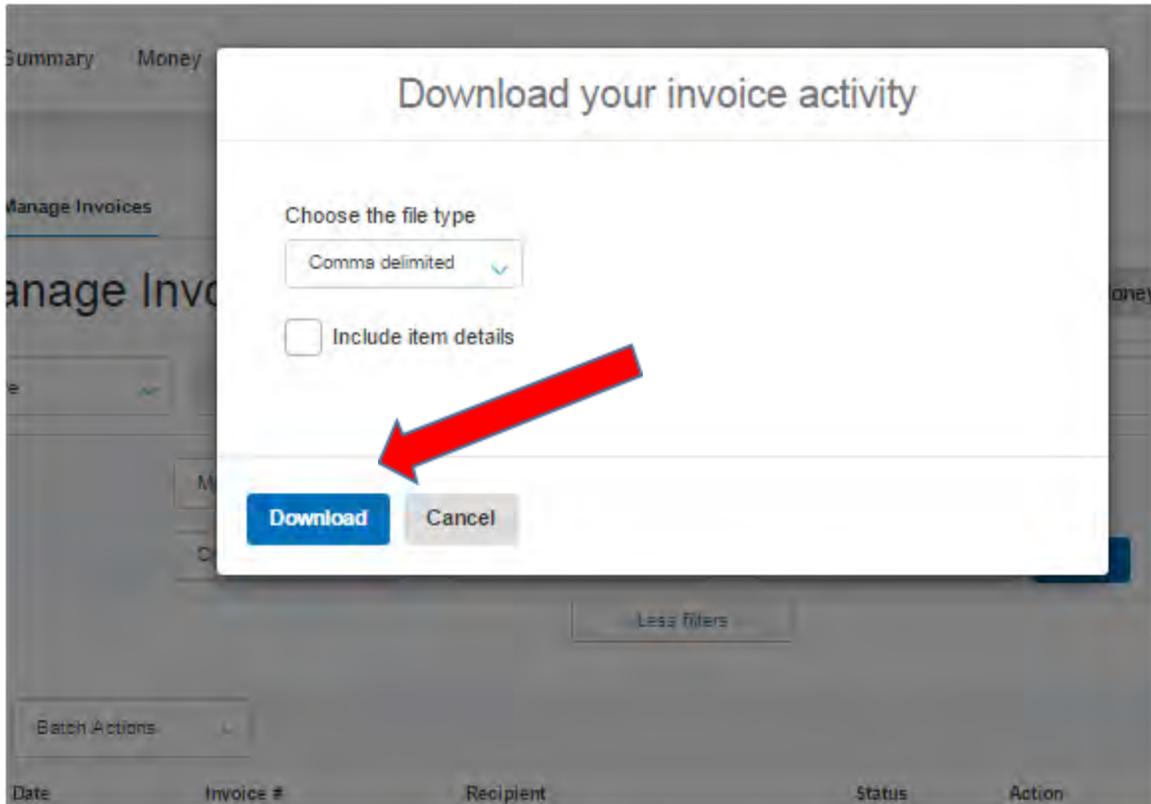
Select MEMO then VIEW



This will give you a list of all the invoices affiliated with the 2017 Turf War of the Pearls

This is why the correct memo is so very important – you will spend hours digging if this is not followed.

See the red arrow above and below – select DOWNLOAD



You will get a download of lots of stuff you do not need – be sure to save your file as an excel workbook.

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	
Source	Date create	Time create	Invoice date	Due date	Last payment	Type	Status	Create From	From	To email	Name	Company	Invoice #	Reference	Currency	Item date	Item name	Item description	Item quantity	Item unit	Item tax	Discount	Shipping	Tax rate	
Web	11/9/2016	8:41:14	11/12/2016	11/12/2016		Invoice summary	Paid	Society	GAPPOr	clust@bat.net			1270	2017 Turf War of the USD	USD									24	
Web	11/9/2016	8:41:14	11/12/2016	11/12/2016		Invoice item	Paid	Society	GAPPOr	clust@bat.net			1270	2017 Turf War of the USD	USD		2017 Turf War of the	SEA Name	1	5	5				
Web	11/9/2016	8:41:14	11/12/2016	11/12/2016		Invoice item	Paid	Society	GAPPOr	clust@bat.net			1270	2017 Turf War of the USD	USD		2017 Turf War of the	u 1	1	10	10				
Web	11/9/2016	8:41:14	11/12/2016	11/12/2016		Invoice item	Paid	Society	GAPPOr	clust@bat.net			1270	2017 Turf War of the USD	USD		2017 Turf War of the	u 1	1	5	5				
Web	11/4/2016	8:21:51	11/4/2016	11/20/2016		Invoice summary	Cancelled	Society	GAPPOr	seahold_marcel@yahoo	Bonnie Stringer		1327	2017 Turf War of the USD	USD										
Web	11/4/2016	8:21:51	11/4/2016	11/20/2016		Invoice item	Cancelled	Society	GAPPOr	seahold_marcel@yahoo	Bonnie Stringer		1327	2017 Turf War of the USD	USD		2017 Turf War of the	Test invoice only	TESTING	1	5				
Web	11/4/2016	8:21:51	11/4/2016	11/20/2016		Invoice item	Cancelled	Society	GAPPOr	seahold_marcel@yahoo	Bonnie Stringer		1327	2017 Turf War of the USD	USD		2017 Turf War of the	Let me know if the							

Use the HIDE feature to hide the info that is not needed – We use yellow to mark invoices that were sent but never paid. If attendee does not pay their invoice in the allotted time they are cancelled and marked in yellow. This sheet will also be sent to group.

Last payment	Type	Status	Creator	From email	To email	Name	Company	Invoice #	Reference	Item quantity	Item unit	Item total	Total invy	Amount	Amount	Fee	Amount due	Amount	Amount	Amount	Transaction Id
11/9/2016	Invoice summary	Paid	Societ	GAPPDt	clusk@att.net			1270	2017 Turf War of the Pearls			24	24	24	24	\$0.83	\$23.17				7AH79804D68020729
11/9/2016	Invoice item	Paid	Societ	GAPPDt	clusk@att.net			1270	2017 Turf War of the Pear	1	9	9									7AH79804D68020729
11/9/2016	Invoice item	Paid	Societ	GAPPDt	clusk@att.net			1270	2017 Turf War of the Pear	1	10	10									7AH79804D68020729
11/9/2016	Invoice item	Paid	Societ	GAPPDt	clusk@att.net			1270	2017 Turf War of the Pear	1	5	5									7AH79804D68020729
	Invoice summary	Cancelled	Societ	GAPPDt	seahold_marcel@yahoo	Bonnie Stringer		1267	2017 Turf War of the Pearls												
	Invoice item	Cancelled	Societ	GAPPDt	seahold_marcel@yahoo	Bonnie Stringer		1267	2017 Turf War of the Pearls		9										
	Invoice item	Cancelled	Societ	GAPPDt	seahold_marcel@yahoo	Bonnie Stringer		1267	2017 Turf War of the Pear	1											
																\$0.83	\$23.17				

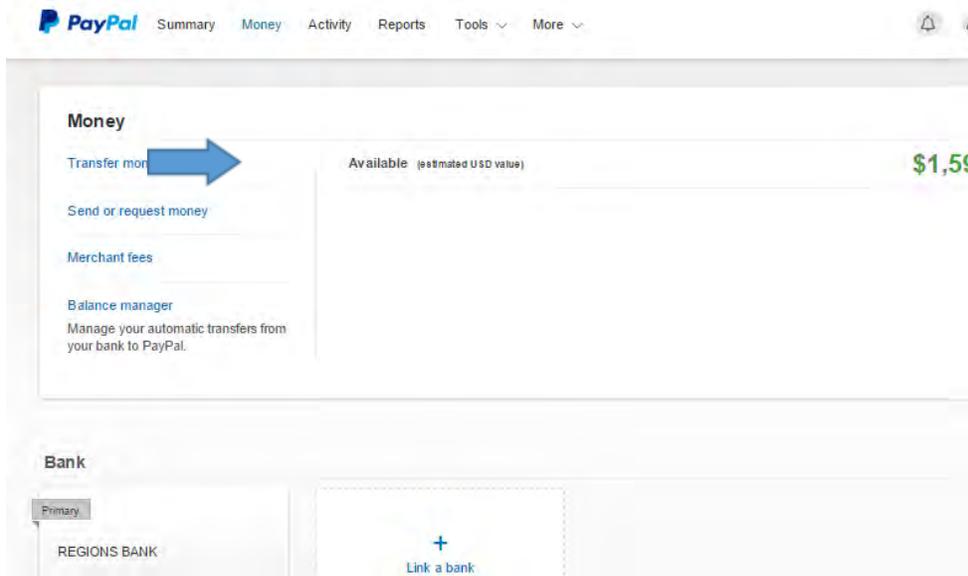
Add or change the title of a column for the amount of the PayPal fees – (use formula and paste it down =amount paid column *2.2%+.30) round to 2 decimals

Next column do the same (=amount paid column – fee) round to 2 decimals

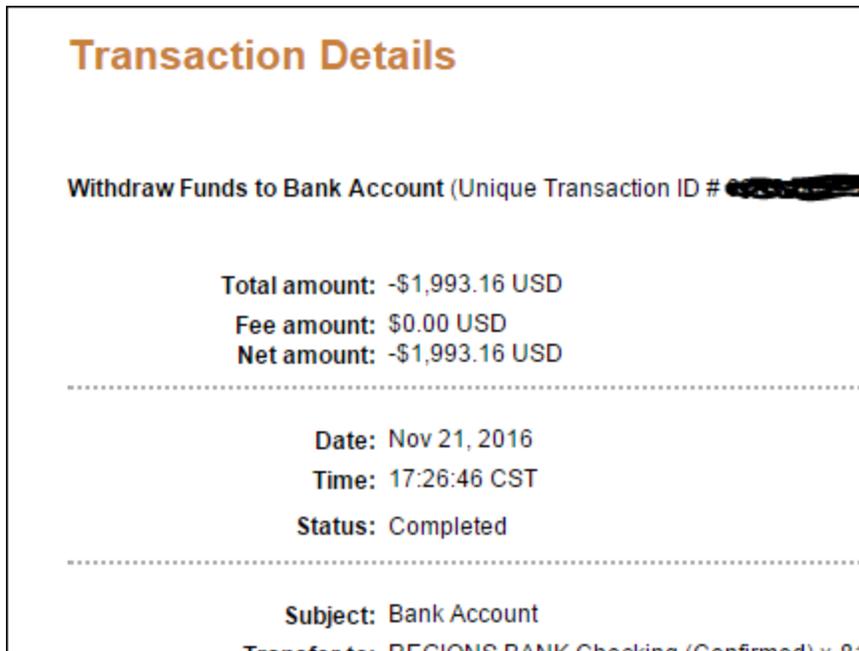
Use the SUM total both of these columns --- these should balance with PP Deputy sheet.

Kingdom / War PayPal deputy will request a Transfer from Kingdom PayPal account to Kingdom PP checking account --- these transfers should be approved by Kingdom Seneschal and Kingdom Exchequer. Wars will be approved by at least 2 members of the Financial Committee.

PayPal Deputy will request the transfer from PayPal to checking



Copy of Notice from PayPal should be emailed to approvers.



NOTE: the Transfer to DEBIT CARD Feature is not allowed!

After an event has closed – and all funds accounted.

Events, items and invoices may be archived. Keep all emails for a particular event for one year then delete the emails from the gmail account. Keep any emails regarding transfers for the

seven year minimum.

Thank you to the Kingdom of Glenn Abhann PayPal Deputy for all the input, and to the Kingdom of Trimaris for allowing use of their Swiping pictures.

CHAPTER 12 – TAXES

Please see the following Handbook “SCA Sales Tax Procedures” that is located on SCA.org website. This handbook handles specific states when dealing with either handling sales tax from vendors at events or collecting sales tax on the registration fees of SCA events. At this time there is only one state that is required to collect sales tax on registration fees for events.

If any state agency contacts any branch please contact the Corporate Tax Specialist, the Kingdom Exchequer and the Society Exchequer immediately. Do not take it upon yourself to deal with this. Just get the contact information of who the Corporate Tax Specialist needs to talk to and let her/him handle it.

Any questions about dealing with sales tax should be forwarded to taxes@sca.org.

CHAPTER 13 - CONDUCTING REVIEWS OF BOOKS

The Kingdom and Society Exchequer are responsible for ensuring reviews of books occur for all accounts within the Society. There is a standardized process of review for the branch Exchequer process. The actual review may be a deputy outside the branch being reviewed, but the final responsibility rests with the Exchequer Superior. Any problems found should be resolved as soon as possible, and if necessary, a written variance may be requested at the time. The branch being reviewed should receive a copy of the signed Review of Books Results form for your files within 30 days of the review.

The books of a branch must be reviewed whenever the office changes hands. All accounts must be reviewed at least once within any two year period. (SFP XV.A) This review may occur at an event, or in a private meeting.

The review will consist of a meeting between the reviewer (a warranted exchequer who is not active in the branch being reviewed and is acceptable to the Exchequer Superior) (SFP XV.B) and a witness (who can be the branch exchequer, but does have to be a branch officer) (SFP XV.C).

This process is designed to be a pleasant experience for all people involved, not just another chore or an audit in the accounting sense of the word.

I. SCHEDULE THE REVIEW

Contact the reviewing exchequer to set up a mutually convenient time for the review. The Exchequer Superior will either conduct the reviews personally, or assign a reviewing deputy to handle the process.

A branch event is usually where these reviews are done. These reviews usually take from one to three hours, depending on the size of the branch and the quality and quantity of the files.

If you cannot attend the review, the emergency deputy exchequer can attend in your place. If the emergency deputy can't attend, the branch seneschal can serve as the witness. If you are not there, ideally the witness should be able to contact you by phone for questions during the review.

If you, your emergency deputy, and the branch seneschal all cannot attend, the review must be rescheduled for a time when one of you can attend.

II. PREPARE FOR THE REVIEW

Go through the files and make sure that they are relatively neat. Finish any filing that may be outstanding.

According to SFP XV.D, these are the topics that will be covered:

A. Financial report. You should have copies of all financial reports submitted by your branch for the last three years in your files.

B. Event or other activity reports: You should have copies of all other reports submitted by your branch for the last three years. This includes event reports, NMR reports to

the Kingdom, and any other reports as required by your Kingdom Financial Policy or your Exchequer Superior.

C. Warrant and membership status for financial officers: You should have a copy of your warrant (single or roster), as well as for your emergency deputy and anyone who has oversight of any SCA equipment or funds, in your files. You should be able to show your membership card to the reviewer as well.

D. Segregation of duties: Review checks for relationship of signers to the payee. If a check signer is no longer a member, were they a member when the check was signed. Check to see that there are approvals for expenses in the Financial Committee minutes.

E. Training needs for the financial officer(s) including access to handbooks: Write up what training you have received from your predecessor or from a standard kingdom training process (if available). Show that there is access to the most recent edition of the Exchequer Reference Handbook.

F. Bank account setup and status (including signatory verification): You should be able to show the checkbook and bank statements. You should have copies of your signature cards, and those should be included as well. If you have documentation from the bank regarding the type of account(s) the branch has, also include that information.

G. Ledger maintenance and bank account reconciliation: You should be able to show the ledger and account reconciliation process. Each quarter the ledger and quarterly report should be saved in a static format.

H. Transaction documentation, including deposits, receipts, advances and advance reconciliation: You should be able to show your filing system for advances and reconciliation, deposits and reimbursements.

I. Financial committee meeting minutes and decisions, including budgets and special votes: You should be able to show minutes of financial committee meetings, including emails. You should also be able to show approved budgets and any documentation of extra financial decisions, such as emergency expense approvals. All documentation should be saved in a static format.

J. Compliance with Financial policies in effect (local and higher): You should be able to refer to the branch/Kingdom/Society financial policies during the review.

K. Special purpose and dedicated funds: You should be able to show documentation for all dedicated funds in your account, including primary and secondary purposes.

L. Controlling disbursements: Review checks to see that they are signed by two people who were signers on the bank account at the time the check was written. Check to see if you can find validation that the expense was approved by the financial committee.

M. Cash control procedures: You should be able to show documentation for how your branch runs event gates and handles other income to the branch.

N. Asset management procedures: You should be able to show documentation for how your branch manages its non-cash assets, such as inventory and equipment.

O. Correspondence: You should be able to show that any correspondence for the office of the Exchequer has been answered appropriately and in a timely fashion.

P. Progress on action plans from prior reviews: If this is not the first formal review, and there was an action plan from the prior review, you should be able to show progress on the

items in the action plan.

Q. Miscellaneous: Review the activities for your branch in the last two years to make sure they comply with Society, Kingdom and local policies. Be prepared to discuss any raffles or online auctions that your branch had.

III. CONDUCT THE REVIEW

The Review of Books Report is available from the Society Exchequer website at www.sca.org. See Appendix A - Form 7. The review can be conducted with the reviewer and anyone else who wants to watch, such as the Seneschal and any deputy Exchequers.

A. Cash Asset Management

Items to be reviewed include but are not limited to:

1. Confirm that bank accounts are setup correctly. Review the use of the method of account control used, such as double-signature accounts. Check for signature on the reconciled statements by the Seneschal or Guild Principal, or that the statements are sent to another address for initial review. Check the list of signatories, and the methods of record keeping used for reports and receipts.
2. Check that deposits have been made within the limit set by SFP and Kingdom Financial Policy. Compare the deposit dates to the dates of the events that have been held.
3. Check that receipts for expenses are proper receipts (from stores, post offices, etc. with a minimum of copies of cancelled checks or hand-written receipts), and are kept in an orderly and logical fashion.
4. Verify that backups of all electronic files are made and filed periodically. Check that the most recent annual report was published to the branch populace in some form.
5. Review any special-purpose funds, outstanding Cash Advances and Receivables, and Cash Management procedures used at events.
6. Check Kingdom Financial Policy for any additional standards.

B. Non-Cash Asset Management

Check that the Exchequer has access to the most current handbook. Check for the existence of an equipment list, which indicates proper tracking of non-cash assets. The list itself can be checked, if necessary, to make sure it is up-to-date.

C. The Branch's Financial Policy

Review the branch's Financial Policy, if it exists. Check to make sure it doesn't countermand any part of Society or Kingdom Financial Policy. Check the composition of the Financial Committee and the decision-making process. Check budgets and compare against actual amounts. Make sure that all required parts exist according to SFP VIII.

If the branch doesn't have a financial policy and the Kingdom requires one, help them come up with a basic financial policy that they can use to create their own. Make sure the Exchequer

Superior is informed that the branch is working on a financial policy.

If the branch doesn't have a financial policy review their processes against the Kingdom/Society Financial Policy.

D. Current Variances

Investigate any situations that may require variances, and verify that all current written variances are still required. If any new situations have arisen which require variances, the branch exchequer should apply to the Kingdom/Society Exchequer for them at this time.

IV. RECORD THE REVIEW

Fill out and sign the form used. Make copies for both your files as well as the exchequer files, and a copy for the branch Seneschal. Copies for the regional or Principality Exchequer would most likely be appreciated as well.

ACTION ITEMS

If a variance is necessary, the Exchequer Superior may grant one in writing, and it becomes part of the files. If a variance currently in effect is no longer necessary, the Exchequer Superior removes the variance.

Occasionally, a more thorough review will be requested. A thorough review will entail all of the above items, just in more detail. Anyone can request a thorough review of a branch's books; however, care must be taken to ensure that the reasons for the request are reasonable. Frequent requests for thorough reviews must be themselves reviewed to make sure there are valid reasons for the requests.

V. REVIEW OF BOOKS REPORT FORM

This form is used to record the results of a meeting between an Exchequer and Exchequer Superior. See Appendix A – Form 7. On the Constants worksheet, fill in the name of the branch and the date of the review. Then move to the Contact Information worksheet and fill out the names of the Reviewer and Witness. If there is a second witness present, you may fill their information in their information on this page as well. The names of the Reviewer and First Witness will automatically fill in on the Constants page.

On the Instructions Worksheet, mark the box in front of any item that needs work. All marked items on the Instruction Worksheet will cause a NO marker in the appropriate category on the Review of books report 1 worksheet. Any NO answer will require attachment of a description of the situation. This will be recorded as an action item on the Review of books report 2 worksheet.

This is meant to be an opportunity for both people involved to learn from each other by sharing their experience dealing with these matters. Remember to fill out the commendations section for practices that are being done well or that should be shared with other groups.

When all action items have been recorded, the Reviewer and Witness should review them for accuracy and determine a reasonable date for completing the action items.

Chapter 13 – Conducting Reviews of Books

The Reviewing Officer and the Branch Exchequer should then sign this form. Make a copy for both of you to keep in your files. The branch should send a signed copy to their superior. The reviewer should forward an electronic copy to the branch Exchequer's superior officer at the end of the review.

CHAPTER 14: HANDLING BAD CHECKS

If a check bounces after being deposited into an SCA account, there are procedures to follow to attempt to recover the funds. Most banks allow you to resubmit a check after one failure. When you contact the person who wrote the un-honored check, don't assume maliciousness. It is usually just forgetfulness or bad bookkeeping. Let them know you are thinking this, and you will have better success recovering the funds.

I. SCOPE OF INVOLVEMENT

The SCA, Inc. will not get involved in disputes between customers and independent merchants over bad checks or debts. Merchants have legal recourse for collecting money from their customers. These are civil issues between two other parties, neither of whom is the SCA, Inc. or SCA (subsidiary) Inc. The SCA does not endorse or guarantee any merchant's wares or practices. The SCA is not involved as the site where the disputed transaction took place, just as a shopping mall is not involved in customer dissatisfaction with a certain store's products.

II. PRIVACY REQUIREMENTS

All requests for names, addresses, or telephone numbers of any SCA members from merchants, collection agencies, phone solicitors, other organizations, or individuals who are not duly authorized to conduct official SCA business must be refused in all instances. If a subpoena for such information is received, you must immediately notify your Exchequer Superior and Seneschal before complying with the subpoena. This does not apply when someone is asking for a contact point for information. In this case, the Seneschal's contact information should be provided, as he or she is the legal representative for the branch.

III. RECOVERY STEPS

As Kingdom Exchequer or Branch Exchequer, you may or may not be involved in recovery of bad checks personally. If, at any point, the debtor wants to work something out with you, set up a payment schedule. This schedule may extend over the course of a few months, but should not exceed six months. The recommended repayment plan should include a down payment of one-third of the total debt owed. A letter detailing the repayment schedule should be sent to the debtor with one copy kept for your files. Indicate in all your correspondence that money orders or cashier's checks are the only acceptable forms of repayment. If the debtor does not volunteer to resolve the debt, follow these steps one by one, until you have exhausted all efforts to recover the funds and any fees you have been charged, or it is decided by the Financial Committee that it is no longer worth pursuing.

A. Report

List each bad check and any fees you are charged as a receivable on your report. Bank charges incurred from a bounced check do not get expensed in order to balance the reports (For example, a \$10 fee charged to the branch goes from cash to receivable, and back again when it's replaced). Do not subtract it from the income from the event. When you receive the funds from the person, just erase the receivable (it's a transfer from Receivables to Cash). If the bank

notifies you of the bad check after the report has been filed, just list it on the next report.

B. Re-Submit

Sometimes checks may be submitted more than once, depending on your banking institution. If the check was returned for insufficient funds, and you haven't heard from the person involved, resubmit the check in 7 – 10 days (this allows time for the debtor to receive a paycheck).

C. Contact by Phone or By Email

Attempt to contact the person by phone, using the phone number on the check. Don't accuse them of anything. Tell them that the check was returned, that you are still owed the original amount, and state that any fees which the bank charged you are now also due from them. Let them know that you are assuming it was some sort of bank mistake at their bank or a simple error that can be easily and quickly corrected. Ask them when you may expect payment, and give them the name and address of the person to whom a money order should be sent. **DO NOT** tell them to send cash through the mail! Request a money order for their protection in case the problem initiated with the bank. Give them your address, email and phone number should they need to contact you, and so they can let you know when the money order is being sent. Let them know that you are willing to work something out if they cannot pay the amount all at once. After about two weeks of messages and no contact, try calling at odd hours within reason -- they may work second or third shift. However, don't harass them, or shift your schedule trying to contact them. If you call once a day at different times for a week with no success, go to the next step. Keep receipts for your calls if they are toll or long-distance calls. If you know their email address, try an email. State the same information – their check was returned, state the original amount, the fees the bank charged – ask when you may expect payment. Keep all correspondence by mail / email. cc the Seneschal and Exchequer Superior.

D. Contact Branch for Information

If you still have no luck after calling and emailing (or if the phone is disconnected), contact their branch Seneschal or Exchequer (if it is someone outside your branch) to see if this is really worth pursuing. They may know the person's new address if they have moved. They also may be able to let you know if it is a lost cause. This is why having their local branch stated on the check when it is accepted is a good idea - more ways to contact them.

E. Contact by Email – Mail – First Attempt

Attempt to contact the person by mail or email. In the letter state the current date, the date the check was written, the check number, the amount, the amount of any fees you have been charged, where to send a money order, and by when you expect a response. State that you are willing to work something out if they cannot afford to pay the entire amount at once. Send a copy (cc:) to their branch Exchequer, your branch Seneschal, and your Exchequer Superior. (Their branch officers aren't required to do anything, but just having someone in their branch know they bounced a check can be enough embarrassment to prompt them to cooperate.) There is a form letter at the end of this Chapter that you may use as a guide to help you write your

own letter.

F. Contact by Email – Mail – Second Attempt

If your deadline passes with no response, contact the person by mail / email again, after checking with their branch Seneschal for their most current address (the other letter may have gotten lost in the mail). State the same information as on the last letter, using today's date, but include the fact that you have every right to report this bad check to a credit information network. If the amount in question is more than a few hundred dollars, you may want to consider small claims court, and include this in the letter. Enclose a copy of the first letter. Copy (cc:) their branch Seneschal and Exchequer, your branch Seneschal, and your Exchequer Superior. There is a form letter at the end of this Chapter that you may use as a guide in writing your own letter.

G. Request Contact Using Kingdom Newsletter and Email Lists

If your deadline passes with no response, put notices on public email lists and in the Kingdom Newsletter. The notice should only request that the person contact you as soon as possible to resolve unfinished business with the branch. Be sure to include an email address or mail address where you may be contacted. Since this method can also be used to gain permission to deposit a stale check or verify contact information, the general public shouldn't assume that your request for contact means they bounced a check. As long as you don't say why you need to contact them other than 'unfinished business', there should be no problem.

H. Re-Evaluate

At this point the cost of recovering the funds may be greater than the amount of funds due itself plus phone calls, postage, aggravation, etc. You may decide to write it off as a Bad Debt at this time. Contact your Financial Committee and let them know the status so that they can make the decision to drop the issue or continue pursuing it. Explore other alternatives, such as asking their branch Exchequer to post in their branch newsletter that person's name as having 'unfinished business with the Exchequer' and see if they can work something out with them for you. The Kingdom Exchequer might be willing to do this as well, if the amount was large enough, or enough other branches have had problems with this same person.

I. Contact by Registered Mail – Third Attempt

If you decide to continue, try sending a third letter by registered mail. You can use the second letter template, but add information about the second letter sent just after the information about the first letter. Include a copy of the first two letters, and copy (cc:) their branch Seneschal and Exchequer, your branch Seneschal, and your superior officer.

J. Write Off or Report to Legal Authorities

If you have not recovered the funds after six months have passed, write it off, and don't accept checks from this person again. Decrease Receivables by the amount of the debt plus fees and expense the whole amount under Bad Debt. You have the option of reporting the bad check information to credit information networks, or, if the amount is large enough, going to small claims court. Even if you get judgment in small claims court, it is up to you to collect. The

court won't help you any further than order garnishment of wages. Be aware that you must request a garnishment order, and it will cost you money to do this. Contact your superior officer for information on how to proceed if either of these are the decision of the branch or guild's Financial Committee.

The Seneschal is responsible for these types of legal issues.

IV. IMPLEMENTING KINGDOM LEVEL BAD CHECK LISTS

One thing a Kingdom Exchequer can do to help resolve bad checks is to maintain a kingdom-level bad check list. This list must not be made public. It may only be released to warranted Seneschals and Exchequers. If you have a private, subscription controlled, email list, you can post it there to the exchequers.

A. Managing the List

Once you decide to keep a bad check list, the first thing to do is to document the rules for getting on and off the list. You can decide to add names once they have bounced one check, or make it more. You can decide to add names only after they have been contacted and there has been no response. The important part is to develop a process and document it. The second thing to do is to decide how names get off the list. You can decide that as soon as a debt is paid off they can be removed, sometime after they pay, or just a timeframe in general (i.e., 2 years). If you find that there are names that are repeated often, you may want to have rules about number of occurrences adding to the time on the list.

You may also want to put in policies or procedures for managing someone paying off a debt at another branch's event: whether it is acceptable to do so, and if so, what are the procedures for making sure the first branch gets their outstanding amount, when and how. This is not common, and not recommended.

It is a good idea to put the rules for getting on and off the kingdom list in Kingdom Financial Policy or Kingdom Law. That way you are covered from allegations of improper addition or lack of addition to the list.

B. Display of the List

1. The list must not be labeled obviously as a 'Bad Check List' if it is on the surface of the gate table.

It can be on the inside of the cash box lid, it can be on the table with no heading, it can be hanging from the staff side of the table. Just not out on the surface where any reasonable person can deduce it's a bad check list.

2. The list must not be published in any form.

It can be made available upon request from the Kingdom Exchequer to warranted Seneschals and Exchequers. It can be sent via email to a private and subscription-controlled email list for Seneschals or Exchequers. It can be stored on a Kingdom web page with ids and passwords to protect it. However, anyone accessing that information must know that it is confidential and dissemination is not allowed.

3. Any person working at the gate table that may come in contact with it should know what it is, and should also know that it is strictly confidential information.

If you find out that someone has been gossiping about the contents of the bad check list, you are certainly well within your rights to impose an administrative sanction that the gossiping person never serve at a gate again, or hold a financial position. It may be helpful to have some sort of ‘gate staff’ information or pamphlet that outlines the responsibilities for agreeing to work at troll gate - before anyone can be allowed to work at gate. This way it would be much harder for someone to plead ignorance of the rules if they go ahead and talk about those on the list inappropriately.

C. Use of The List Information At Events

When running gate and someone shows up who is on that list, we are not required to accept a check from them. In fact, we are not required to accept a check from anyone at all. We can politely and quietly inform them that we will happily take either cash or a money order, but we cannot accept a check from them at that time. If they make a fuss, don’t join in. Just keep politely and quietly stating that we would be happy to admit them to the event once the required fees are paid, and that we require the fee from them to be either in a cash or money order form. If they ask why, tell them that we are not required to take checks from anyone, and that they need to talk to the branch exchequer or seneschal. If they start backing up the line, have someone take them aside to talk to the branch seneschal or exchequer regarding the situation. If you are that officer, then make arrangements to take them out of the line to speak with them privately. You can tell them privately that they are on the Kingdom bad check list and what the events and amounts are. If they wish to attend the current event, they may only use cash or a money order. Inform them they must contact the Kingdom Exchequer to clear up any outstanding amounts and be removed from the Kingdom Bad Check List.

D. Sharing The List Information

It is allowable to share a Kingdom’s bad check list with other Kingdom Exchequers or large event Exchequers as long as it is kept private (via email or post). The same confidentiality requirements exist in all Kingdoms.

E. Local Events

Many local groups avoid this problem by stating on their event flyers that “Checks will not be accepted at the door”. This allows the local groups to have all their checks deposited pre-event so that they know before the event if they have any NSF check issues. This also minimizes the confrontations that may occur at troll.

V. SAMPLE LETTER TEXT

<modern name>

<address>

Dear <modern name>,

It is my sad duty to let you know that the check you wrote at <event> (<check number>, <date of check>) in the amount of \$<amount> on your <bank name> account was rejected by the bank for <NSF><closed account>. This has resulted in a service charge of <charge> to <branch> by its bank. A copy of the check and charge are enclosed for your review.

As I am sure that there was a misunderstanding or other error that resulted in this circumstance, I would appreciate it if you could send me a replacement <check><money order> in the amount of <total due> no later than <date>. Please make it payable to SCA, Inc. - <branch> and send it to me at the above address. If there is any difficulty with this, please let me know immediately. I look forward to receiving your replacement check.

Sincerely,

<Your modern name>

<Your office>

Cc: <list>

CHAPTER 15 - HANDLING POSSIBLE THEFTS

Upon review of the ledgers, bank accounts or inventory you find a discrepancy, or suspect that a theft may have occurred, there are some procedures you need to follow to determine if it is a theft, or an error, and what to do in case of a theft. This section will let you know how to determine whether it is actually a theft or not, and if so, who to talk to, when to talk to them, what to tell them and what you will need when you talk to them. Hopefully, you will never have to look at this section or need to follow these directions.

Problems can be found through preparation of the year-end report, an audit during a change of officer (whether the change was sudden or expected), after an event during preparation of the final report, when inventory is taken, or when a check bounces that shouldn't.

Branch exchequers can detect errors when they take office by checking the figures for the previous year and the inventory. Event reports should be finalized within thirty days after an event. Timely preparation of these reports will show any irregularities or problems. The most important thing they need to remember is that once they have determined that there is a problem; **IT MUST BE REPORTED IMMEDIATELY** to the Kingdom Seneschal and the Kingdom Exchequer. There are **NO** exceptions to this - not even for their or your best friend, knight, apprentice, squire-brother or liege lord. Theft is a modern crime and must be reported to the modern authorities. Acts of theft will be prosecuted and the Board of Directors will require that the Kingdom prepare a request for appropriate disciplinary action. Appropriate disciplinary action can be anything up to and including revocation of membership in the Society. Failure to report a theft once it is discovered will be grounds for disciplinary action against the officer(s) who failed to report the situation.

The second most important thing to remember is not to contact the person they think is responsible, or talk to anyone other than the Kingdom Seneschal and Kingdom Exchequer about the situation until they are instructed to by the superior officers. Local officers are not to try to confirm whether a theft has occurred or try to negotiate with a suspected thief, because this can muddy the waters if a criminal or civil suit becomes necessary. You, the Kingdom Exchequer will handle that.

I. HOW TO INVESTIGATE A POSSIBLE THEFT

If a possible theft is suspected after an officer has left office abruptly, chances are good that there are sketchy financial records or no records at all for the branch. If this is the case, the first thing to do is to contact the bank where the branch kept their account, and verify who the authorized signers on the account are. This is where the Kingdom Exchequer being a signatory comes in handy.

Find out what needs to be done to either freeze the account, or remove the suspected thief as a signer on the account, and follow those procedures immediately.

Request from the bank copies of the bank statements and all transactions that have taken place during the period when the suspected theft took place, which could be their entire tenure as Exchequer. Follow the procedures for file reconstruction in Chapter 2.

It should be made clear to the branch officers involved that if file reconstruction is necessary, the branch will have to pay the associated costs. It may be possible to obtain reimbursement from the responsible person once theft is proven.

Once copies have been obtained from the bank, a reconstruction of the branch's activities can be done using a spreadsheet ledger. Start with the numbers you know are good, either from a prior report or simply starting with the cash in the bank based on the bank statements. Review all the checks written from the account and look for the following indicators of problems:

A. Are the required signatures on each check?

Have any of the signatures been forged? One way to tell if checks have been forged is to compare the signatures on various checks over a period of time, for the same signers. If the signers are cooperative, get samples of their signatures; otherwise request a copy of the bank signature card to compare against the checks.

B. Are the checks for legitimate branch expenses?

Do they match those activities that were known to take place during the time period involved? Or are they being written to mini-marts near the home of the person under investigation?

C. Are any checks written to cash?

Were any written directly to the person suspected of the theft or just to "Cash"? Who signed the checks? What were they told about the checks when they signed them? Do they know why it was written to "Cash"?

D. Do the deposits match the event reports?

Are all of the funds reported as received by the gate being deposited into the bank? Are all funds received by the branch being deposited? Can all the deposits be traced to a particular event, fundraiser, or other activity? Do there appear to be any deposits missing? Have all the deposits occurred within 14 days of the event, fundraiser, or other activity? Are there any deposits missing?

Were there long delays between event dates and the proceeds being deposited?

Any period longer than a couple of weeks is a bad sign.

E. If transfers were made between a savings account and checking account, were they "shorted" of cash during the transfer?

This is done by requesting "cash back" when someone actually goes to the teller window. Generally, the person making the request must sign the withdrawal/transfer slip when cash is received.

F. Are checks made out for legitimate looking expenses (i.e. to vendors) actually being endorsed by the person to whom they are written, or someone else?

Are checks made out for legitimate looking expenses (i.e. to vendors) actually being endorsed by someone else?

G. Do the checks and the amounts that clear the bank account actually match what is recorded on the check register?

- H. Do the checks clearing the bank account actually match the ones recorded on the check register?
- I. Has the amount of receivables for bounced checks increased markedly over the period of time in question?

In one review, the receivables literally doubled because, while the person bouncing the check was repaying the money when contacted by the Exchequer, they repaid with cash that was never deposited.

Has the amount of receivables for bounced checks increased markedly over the period of time in question?

In one review, the receivables literally doubled because, while the person bouncing the check was repaying the money when contacted by the Exchequer, they repaid with cash that was never deposited.

- J. Are any checks made out to the SCA branch being cashed by someone else?

If gate funds are missing and you can track down someone you know attended and paid by check, ask to see the back of the check they used, or ask them to get a copy of the front and back of that check from their bank. Check the endorsements on the back - are additional "pay to" lines added back there? Frequently, banks will process checks presented to them in person for cash differently than deposited checks. There will be a computerized line on the front telling you that the check was cashed at a teller window.

- K. Are cleared checks written for the same amount that they cleared for?

For example, if the books record a \$25.00 expense, but the check clears for \$250.00, did someone alter the check after it was written or while it was written? When checks clear, the amount they clear for is written in magnetized ink on the bottom right corner of the check (it will be in a font similar to the account number and check number down there).

While there are certainly other ways to steal money from us, these are the ones that have come up during actual reviews and some of them are more common than others. If you suspect a problem, these are the places to start looking. Some thieves will be less careful than others and therefore easier to detect.

Are cleared checks written for the same amount that they cleared for?

Does that amount match the bank? For example, if the books record a \$25.00 expense, but the check clears for \$250.00, did someone alter the check after it was written or while it was written? When checks clear, the amount they clear for is written in magnetized ink on the bottom right corner of the check (it will be in a font similar to the account number and check number down there).

While there are certainly other ways to steal money from us, these are the ones that have come up during actual reviews and some of them are more common than others. The basic thing to remember is if you suspect a problem, these might be places to start looking. Some thieves will be less careful than others and therefore easier to detect.

II. THEFT RESOLUTION PROCEDURES FOR SENESCHALS AND EXCHEQUERS

These procedures should be used as soon as a theft is suspected. Please remember that a lot of what look like thefts are actually bad bookkeeping procedures or failure to comply with stated procedures and timeframes for a variety of reasons. Malfeasance (thefts) is intentional; misfeasance is not. Also included are situations where the money was removed and later replaced before the irregularity was detected.

If a branch Seneschal or Exchequer suspects a theft (from a branch account or any other fiscal wrongdoing), they should immediately report it to both the Seneschal Superior and the Exchequer Superior. Kingdoms can determine whether they want Principality/regional officers in the reporting chain or not in these matters. Immediate reporting to the Kingdom officers applies whether the person involved is an officer, an Event Steward, or a beloved peer—all financial irregularities must be reported immediately. The Kingdom officers or their deputies will confirm whether a theft has occurred. Do not have branch officers try to confirm whether a theft has occurred or try to negotiate with the person involved, because this can muddy the waters if a criminal or civil suit becomes necessary. In fact, please warn branch officers not to contact a person suspected of theft unless directed to by the Kingdom Officers.

If a Kingdom Seneschal or Kingdom Exchequer suspects a theft, these procedures also apply. Please keep in mind that both of these offices will be involved throughout this process, so both should be involved from the beginning. Good communication between the Seneschal and Exchequer is critical in this situation. Each must know what the other has done or is doing at all times when there is an investigation. Do not assume that the other officer is being kept in the loop by anyone else.

A. For amounts under \$250:

If the amount is minimal, it may not be possible to press charges or even file a police report. However, try to file a police report. They may decline to accept it or allow you to file depending on the circumstances, but try anyway.

1. Report

The suspected theft should be reported to the Kingdom Exchequer and Kingdom Seneschal immediately. The local officers should not contact the person implicated. It is not unusual for the branch to think at first that there has been a simple error—as long as that is the case, speaking with the person involved is permissible. However, if it is clear from the start that the problem is theft rather than error, do not voice those suspicions to the suspected thief. If the suspect has been spoken to, be sure to let the Kingdom Officers know.

2. Verify

The Kingdom Exchequer or their deputy will verify whether the suspected theft has occurred, either by reviewing the documentation provided by the group or by performing an independent investigation. If the Kingdom Exchequer is satisfied that there has been a theft (rather than an error in bookkeeping), they will work with the Kingdom Seneschal to resolve the matter. If the

matter is due to bad financial procedures, administrative sanctions may be applied, and the process stops here.

3. File

The Kingdom Officers will direct the Branch Seneschal (as legal representative) and Branch Exchequer (as financial officer) to file a police report with the appropriate jurisdiction. Ask the authorities whether pressing charges now will make it harder to change the charge later if further investigation turns up more missing money. If it won't hurt us and they'll let us file, the locals should file charges.

If pressing charges now would preclude charging them for other offenses, have the local officers inform the authorities that the SCA does not wish to press charges at this time, but wishes to make a report in case further investigation turns up additional problems.

Either way, make sure that the local officers obtain a copy of the report when it is available, keep it with the documentation of the case, and forward to the Kingdom Exchequer and Kingdom Seneschal copies for their files. If the local jurisdiction won't file a report for any reason, have the local officers make and sign a note that they did speak with the authorities, including names, titles and dates.

4. Contact

The Kingdom Officers acting together will contact the person involved regarding their investigation, and give the person the opportunity either to explain why the suspicions are unfounded or incorrect, or to replace any stolen money/equipment. Note that a simple denial of guilt is not a sufficient explanation.

5. Wrap up

Once the Kingdom Officers are satisfied that a theft has taken place, they should include a full accounting of what occurred in a report to their Society superior officers and confer with the Crown about appropriate sanctions. Depending on the circumstances, this may include administrative sanctions, banishment at some level and/or a request for revocation/denial of membership.

B. For amounts between \$250 and \$1000:

If the amount is moderate, it may still not be possible to press charges, but we should be able to file a police report.

1. Report

The suspected theft should be reported to the Kingdom Exchequer and Kingdom Seneschal immediately. As above, the branch officers should not contact the person implicated.

2. Verify

The Kingdom Exchequer or their deputy will verify whether the suspected theft has occurred, also as above. If the Kingdom Exchequer is satisfied that there has been a theft, they will work with the Kingdom Seneschal to resolve the matter. If the matter is due to bad financial procedures, administrative sanctions may be applied, and the process stops here.

3. Report Higher

Once the Kingdom Officers are satisfied that a theft has taken place, they should inform their Society superior officers immediately by phone or email, giving a complete report of what has occurred. The Society officers will be kept informed of subsequent steps.

4. File

The Kingdom Officers will direct the local Seneschal and Exchequer to file a police report with the appropriate jurisdiction, again as above. Obtain a copy of the report when it is available and keep it with the documentation of the case.

5. Contact

The Kingdom Officers acting together will contact the person involved regarding their investigation, and give the person the opportunity either explain why the suspicions are unfounded or incorrect, or to replace any stolen money/equipment. Note that a simple denial of guilt is not a sufficient explanation.

6. Wrap up

Once the Kingdom Officers are satisfied that a theft has taken place, they should include a full accounting of what occurred in a report to their Society superior officers and confer with the Crown about appropriate sanctions. Depending on the circumstances, this may include administrative sanctions, banishment at some level and/or a request for revocation/denial of membership.

C. For amounts above \$1000:

If the amount is large, it may still not be possible to press charges, but we should try. In some cases, amounts as little as \$500 is a felony offense. At the very least, we should be able to file a police report.

1. Report

The suspected theft should be reported to the Kingdom Exchequer and Kingdom Seneschal immediately. As above, the branch officers should not contact the person implicated.

2. Verify

The Kingdom Exchequer or their deputy will verify whether the suspected theft has occurred, also as above. If the Kingdom Exchequer is satisfied that there has been a theft, they will work with the Kingdom Seneschal to pursue the matter. If the matter is due to bad financial procedures, administrative sanctions may be applied, and the process stops here.

3. Report Higher

Once the Kingdom Officers are satisfied that a theft has taken place, they should inform their Society superior officers immediately by phone or email, giving a complete report of what has occurred. The Society officers will oversee subsequent steps.

4. File

The Kingdom Officers will direct the branch Seneschal and Exchequer to file a police report with the appropriate jurisdiction, again as above, as well as investigate what is necessary to

press charges. If, for any reason, the branch should not be involved in filing the police report, the Kingdom Officers will report the theft to the police. Obtain a copy of the report when it is available and keep it with the documentation of the case. Remember to stress that the SCA will work with the police in any necessary investigation.

Do not wait indefinitely for the police to decide on whether or not they will prosecute a particular case. Call them regularly if it is necessary, and make it clear to the officer in charge that the SCA would like rapid prosecution if possible

5. Keep the Society Officers informed

Once the Kingdom Officers are satisfied that a theft has taken place, they should include a full accounting of what occurred in a report to their Society superior officers and confer with the Crown about appropriate sanctions. Depending on the circumstances, this may include administrative sanctions, banishment at some level and/or a request for revocation/denial of membership.

6. Contact

Only if and when the police think it is appropriate, the Kingdom Officers acting together will contact the person involved regarding their investigation, and give the person the opportunity either to explain why the suspicions are unfounded or incorrect, or to replace any stolen money/equipment. Note that a simple denial of guilt is not a sufficient explanation.

7. Legal Assistance

As soon as possible, have your Kingdom Exchequer (after consulting with the Society Exchequer), consult with a local attorney to get their opinion on possible courses of action. Many SCA members who are attorneys will take a case like this on a pro bono (without charge) basis, or can refer you to another attorney who may donate all or part of his time. If the police decline to prosecute, or if recovery of funds can happen only with a civil action, a suit may have to be filed. Most likely, this will be a Small Claims Court action, but that will vary by state. Remember that SCA policy is to pursue redress in all cases of theft—see Corporate Policies VII. If a pro bono attorney cannot be obtained, the Kingdom may have to pay for legal services.

In a criminal case, the State's Attorney will usually prosecute the case, so we likely won't need a lawyer for that trial. If the police decline to prosecute, or if recovery of funds can happen only with a civil action, a suit may have to be filed. Most likely, this will be a Small Claims Court action, but that will vary by state. Remember that SCA policy is to pursue redress in all cases of theft (Corpora VII).

As soon as possible after the criminal case is resolved, the branch and Kingdom Financial Committees (after consulting with the Society Exchequer and the President of the SCA, Inc.) should decide whether to commit the funds to consult with a local attorney to get their opinion on possible further courses of action. Many SCA members who are attorneys will take a case like this on a pro bono (without charge) basis, or can refer you to another attorney who may donate all or part of his time. However, if no pro-bono lawyers can be found, the Financial Committee needs to decide whether to pursue the issue in civil court with a paid lawyer. If a

pro bono attorney cannot be obtained, the branch or Kingdom may have to pay for legal services.

8. Keep the Society Officers informed

Make sure that you update the Society Seneschal and Exchequer weekly on any updates, even if there is no update. Copies of all documentation should be sent to both the Society Seneschal and the Society Exchequer. The Society Seneschal will be dealing with any banishment or revocation/denial issues, and the Society Exchequer may need to interpret financial documents for the Board and may be called as a witness in any trial, especially for information about any internal fiscal investigations.

9. Request Information on Internal Sanctions

Once either a criminal or civil procedure is underway, ask the police liaison or the attorney if the SCA can implement banishment and revocation/denial procedures—in other words, ask them if the SCA can remove the suspected thief from our club without imperiling any investigation. Follow their advice in terms of what steps to follow. Call or email your Society superior officers to let them know what the police/attorney recommends as soon as possible.

10. Follow the Case Resolution

If prosecution or court action is decided against, whether because of expense, because the evidence is compromised, or for any other reason, the Kingdom Officers should contact the Society Officers and discuss contacting the suspected thief regarding their investigation (as above).

11. Wrap up

Once any legal action has been concluded, if this has not already been done yet, the Society Officers will direct the Kingdom Officers to confer with the Crown about appropriate sanctions. This will include a request for absolute banishment and revocation/denial of membership.

D. Higher Level Branches

Adjust all these procedures as necessary if the theft is on the Principality/Regional or Kingdom level. If the Kingdom Seneschal or Kingdom Exchequer suspects that a Crown is misappropriating funds, call both the Society Seneschal and the Society Exchequer immediately. If a Kingdom Seneschal suspects a Kingdom Exchequer, or vice versa, call the Society Seneschal and the Society Exchequer immediately.

CHAPTER 16 – SANCTIONS

Sanctions are administered under the direction of your Exchequer Superior and the Seneschal Superior. A separate handbook / guide will be provided specifically addressing Sanctions. The reference is on the Society Website on the Society Seneschal's page. All questions and information should be handed in conjunction with the Seneschal's office.

APPENDIX – FORMS

	<u>FORM #</u>
Acknowledgement of Donation & Receipt	F-1
Annual Budget.....	F-2
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THE SOCIETY FOR CREATIVE ANACHRONISM, INC.

ACKNOWLEDGEMENT OF DONATION & RECEIPT

Branch: _____

Date of donation: _____

Donor Name: _____

Street Address: _____

City:	State or Province:	Zip or Postal Code:
-------	--------------------	---------------------

Telephone: () _____

Item Description and Condition:

Total Fair Market Value of item(s) or cash amount donated: _____

Value of any goods, services, or benefits received by Donor in consideration for this contribution: _____

Branch Seneschal:	Signature:
-------------------	------------

Street Address: _____

City:	State or Province:	Zip or Postal Code:
-------	--------------------	---------------------

Telephone: () _____

The donor is responsible for providing Fair Market Values for non-cash donations.
The SCA provides the value of goods, services, or benefits received in return for the donation.

Make a copy for the SCA Exchequer's files. The donor keeps the original.

Annual Budget for Calendar year 2017

THESE EXPENSES AND INCOMES ARE FOR THE GENERAL FUND ONLY!

Branch Officers Projected Expenses	Budget Seneschal	Seneschal YTD	Budget Exchequer	Exchequer YTD	Budget Marshal	Marshal YTD	Budget Herald	Herald YTD	Budget A&S Minister	A&S Minister YTD	Budget Chirurgeon	Chirurgeon YTD	Budget Web	Web YTD	Budget Royals	Royals YTD	Officer	Sum
Equipment Rental and Maintenance																		\$0
Fees																		\$0
General Supplies																		\$0
Occupation/Site																		\$0
Postage, Shipping, PO Box rental																		\$0
Printing and Publications																		\$0
Travel (Gas, Tolls, Airfare)																		\$0
Totals		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0

Projected Income for 2017	Projected Profit	Actual	2016	2015	General Fund Raisers	Actual
Event Name					Est Income 2017	
March Coronation					Donations	
April Crown					Volunteer hours	
July All Champions						
September Coronation						
October Crown					General Funds	
November Collegium						
					Totally unreasonable amount to raise -->	
Totals		\$0.00				\$0.00

Total Budget Income - Expenses \$0
Total Actual Income - Expenses YTD \$0.00

(HINT! Must be zero, or greater than zero, or you will need to re-do!)

This Budget was authorized by the following Financial Committee members on MM/DD/YEAR

Financial Committee Names (Modern & SCA) and contact information

Seneschal -
 Exchequer -
 Nobility (if applicable) -
 Other (if applicable) -
 Other (if applicable) -



THE SOCIETY FOR CREATIVE ANACHRONISM, INC.
FINANCIAL REPORT

Branch: _____ **Period:** _____ to _____.

COMPARATIVE BALANCE STATEMENT

For **Cumulative** Quarterly Reports, use **last year's** Comparative Balance Sheet (End) amounts for the (Start) amounts.

For **Sequential** Quarterly Reports, use **last report's** Comparative Balance Sheet (End) amounts for the (Start) amounts.

For **Year-end** Reports, the (Start) numbers will be provided to you by the Kingdom Exchequer. The numbers may have changed from what was submitted last year because of transfer reconciliation between your account and other accounts.

The Year-end Report must be signed by the person preparing the report.

(START) FIGURES MAY NOT BE CHANGED UNDER ANY CIRCUMSTANCES!

		USD \$	USD \$
I. ASSETS	(from page)	Start	End
a) Undeposited and Non-Interest Bearing Cash	(3,5a)		0.00
b) Cash Earning Interest	(3)		0.00
c) Receivables	(5a)	0.00	0.00
d) Inventory For Sale (Major Inventory)	(6)	0.00	0.00
e) Regalia & Non-Depreciated Equipment	(7)	0.00	0.00
f) Depreciated Equipment	(8)	0.00	0.00
g) MINUS Accumulated Depreciation	(8)	0.00	0.00
h) Prepaid Expenses	(5a)	0.00	0.00
i) Other Assets	(5a)	0.00	0.00
j) TOTAL ASSETS	Add a through i, subtract g, then add h and i	0.00	0.00

II. LIABILITIES			
a) Newsletter Subscriptions Due	(15)		0.00
b) Deferred Revenue	(5b)	0.00	0.00
c) Payables	(5b)	0.00	0.00
d) Other Liabilities	(5b)	0.00	0.00
e) TOTAL LIABILITIES	Add a through d	0.00	0.00

III. NET WORTH	Line I.i minus Line II.d	0.00	0.00
Proof:	Change in Net Worth	III(End) - III(Start) (A)	0.00
	Net Income	Income Statement Line 32 (B)	0.00
			(A = B) ? If NO, the report is incomplete.

Legal Names:

Print

Sign

Exchequer:		Date:
Seneschal:		Date:

Signatures below certify that the information on this report is correct and complete to the best of their knowledge.

Monthly Bank Statement Reconciliation

When reconciling the Bank Statement to your Ledger do not list any checks or deposits made after the last day of the calendar month. For example, if you are reconciling the May Bank Statement and you wrote a check on June 2nd, do not include it in your list of outstanding checks.

Branch _____	Month _____	Year _____
Ending Bank Statement Balance here	A	_____
Outstanding deposits made but not on the Bank Statement here		_____

Outstanding deposit total here	B	_____
Add A + B to = C here	C	_____

Outstanding checks written before the end of the month here

Date written	check #	Amount	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
	Outstanding check total here	D	_____

Subtract D from C to = E here	E	_____
Ending Ledger total here	F	_____
E must equal F. If E does not equal F you need to return to your Ledger		
SENESCHAL _____	EXCHEQUER _____	

Bank Request Form
 The Office of the Exchequer
 Society for Creative Anachronism, Inc.

Request Type: _____
 Kingdom: _____

Subsidiary: _____
 State: _____

Date

Name of Local Group: _____

Bank Information

Bank Name: _____
 Branch Address: _____
 City: _____ State: _____ Zip: _____
 Contact Phone #: _____ Contact Fax #: _____
 Contact Person: _____
 Account Number (Change of signatories only): _____

Account Signers (List of LEGAL names):

Membership # and Expiration date

Keep, Add or Remove

	Account Signers (List of LEGAL names):	Membership # and Expiration date	Keep, Add or Remove
Kingdom or Regional:	_____	_____	_____
Local Exchequer:	_____	_____	_____
Signer 3:	_____	_____	_____
Signer 4:	_____	_____	_____
Signer 5:	_____	_____	_____
Signer 6:	_____	_____	_____
Signer 7:	_____	_____	_____

Requesters Information: (Modern Information)

Name: _____
 Address: _____
 City: _____ State: _____ Zip: _____
 Phone: _____ Phone Type: _____
 Email : _____

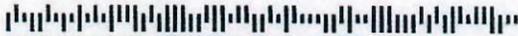
All requests must be submitted to the Society Exchequer by Kingdom Exchequers only. Any other request will be returned to sender.

Wells Fargo Simple Business Checking

Account number: _____ July 1, 2016 - July 31, 2016 ■ Page 1 of 3



005454 1 AV 0.376 1546487


 SOCIETY FOR CREATIVE ANACHRONISM
 INCORPORATED
 PAYPAL ACCOUNT



Questions?

Available by phone 24 hours a day, 7 days a week:
 Telecommunications Relay Services calls accepted
1-800-CALL-WELLS (1-800-225-5935)

TTY: 1-800-877-4833

En español: 1-877-337-7454

Online: wells Fargo.com/biz

Write: Wells Fargo Bank, N.A. (113)
 P.O. Box 6995
 Portland, OR 97228-6995

Your Business and Wells Fargo

The plans you establish today will shape your business far into the future. The heart of the planning process is your business plan. Take the time now to build a strong foundation. Find out more at wells Fargo.com/work/plan.

Account options

A check mark in the box indicates you have these convenient services with your account(s). Go to wells Fargo.com/biz or call the number above if you have questions or if you would like to add new services.

- Business Online Banking
- Online Statements
- Business Bill Pay
- Business Spending Report
- Overdraft Protection

Activity summary

Beginning balance on 7/1	\$50.00
Deposits/Credits	0.00
Withdrawals/Debits	- 0.00
Ending balance on 7/31	\$50.00
Average ledger balance this period	\$50.00

Account number: _____

**SOCIETY FOR CREATIVE ANACHRONISM
 INCORPORATED
 PAYPAL ACCOUNT**

Idaho account terms and conditions apply

For Direct Deposit use
 Routing Number (RTN): _____

For Wire Transfers use
 Routing Number (RTN): _____

Overdraft Protection

This account is not currently covered by Overdraft Protection. If you would like more information regarding Overdraft Protection and eligibility requirements please call the number listed on your statement or visit your Wells Fargo store.

Monthly service fee summary

For a complete list of fees and detailed account information, please see the Wells Fargo Fee and Information Schedule and Account Agreement applicable to your account or talk to a banker. Go to wells Fargo.com/feefaq to find answers to common questions about the monthly service fee on your account.



Monthly service fee summary (continued)

Fee period 07/01/2016 - 07/31/2016 Standard monthly service fee \$10.00 You paid \$0.00

The bank has waived the fee for this fee period.

How to avoid the monthly service fee Minimum required This fee period

Have any **ONE** of the following account requirements

- Average ledger balance \$500.00 \$50.00

The Monthly service fee summary fee period ending date shown above includes a Saturday, Sunday, or holiday which are non-business days.
 Transactions occurring after the last business day of the month will be included in your next fee period.

Account transaction fees summary

Service charge description	Units used	Units included	Excess units	Service charge per excess units (\$)	Total service charge (\$)
Cash Deposited (\$)	0	3,000	0	0.0030	0.00
Transactions	0	50	0	0.50	0.00
Total service charges					\$0.00

025572



Fill in the relevant data in the box below.

Name of Branch	
Date of Review	
Reviewer Name	
Witness Name	

Table of Contents

REVIEW OF BOOKS REPORT 1

Review of Books Report page 1

REVIEW OF BOOKS REPORT 2

Review of Books Report page 2

REVIEW OF BOOKS REPORT 3

Review of Books Report page 3

CONTACT INFO

Contact Information

COMMENTS

Comments

Version: AS XLI 21



THE SOCIETY FOR CREATIVE ANACHRONISM, INC. - FINANCIAL REPORT

Branch: _____ Date: _____

REVIEW OF BOOKS REPORT - 1

Yes	No
-----	----

A. Financial reporting (SFP I)

<input type="checkbox"/>	<input type="checkbox"/>	Annual financial reports present for last three years or since branch status achieved if less than 3 years.
<input type="checkbox"/>	<input type="checkbox"/>	Quarterly financial reports present for last three years or since branch status achieved if less than 3 years.
<input type="checkbox"/>	<input type="checkbox"/>	Do the ending numbers from the previous year match the starting numbers for the next year?
<input type="checkbox"/>	<input type="checkbox"/>	Circle which type of quarterly report the branch does. SEQUENTIAL CUMULATIVE
<input type="checkbox"/>	<input type="checkbox"/>	If cumulative, do the ending numbers from the previous quarter match the starting numbers of the next quarter report?

B. Warrant and membership status for the financial officer and the emergency deputy (SFP II)

<input type="checkbox"/>	<input type="checkbox"/>	Membership status and warrant status is up-to-date.
--------------------------	--------------------------	---

C. Segregation of Duties (SFP III)

<input type="checkbox"/>	<input type="checkbox"/>	The Exchequer is not solely in charge of expense approval.
<input type="checkbox"/>	<input type="checkbox"/>	The Exchequer does not hold any other branch office.
<input type="checkbox"/>	<input type="checkbox"/>	Funds are not co-mingled with anyone's personal or business funds.
<input type="checkbox"/>	<input type="checkbox"/>	All equipment officers (if any) are also warranted.

D. Training for the financial officer(s) including access to handbooks (as required by kingdom policy)

<input type="checkbox"/>	<input type="checkbox"/>	Access to handbooks is available, either printed or on-line.
<input type="checkbox"/>	<input type="checkbox"/>	All training required by the Kingdom has been completed.

E. Bank account setup and status (including signatory verification) (SFP IV and V)

<input type="checkbox"/>	<input type="checkbox"/>	All bank accounts are set up and maintained according to Society and Kingdom financial policies.
<input type="checkbox"/>	<input type="checkbox"/>	1. Verify that the account name is set up correct. (SCA, Inc. or Subsidiary)
<input type="checkbox"/>	<input type="checkbox"/>	All signatories are members and fulfill all Society Financial Policy requirements.

F. Ledger maintenance and bank account reconciliation (SFP VI)

<input type="checkbox"/>	<input type="checkbox"/>	Ledgers are printed and filed quarterly and reconciled monthly.
--------------------------	--------------------------	---

G. Transaction documentation, including deposits, receipts, advances and advance reconciliation (SFP VI, IX)

<input type="checkbox"/>	<input type="checkbox"/>	Deposit documentation exists, and deposits are made within required timeframes.
<input type="checkbox"/>	<input type="checkbox"/>	1. Verify that the bank balance and general ledger have been reconciled for the last three months.
<input type="checkbox"/>	<input type="checkbox"/>	Receipt documentation exists, and are for acceptable approved expenses.
<input type="checkbox"/>	<input type="checkbox"/>	1. Verify at least 5 receipts dollar amount match what was entered into the quarterly financial report and are in the right accounts.
<input type="checkbox"/>	<input type="checkbox"/>	Advance documentation exists, and includes appropriate estimate information.
<input type="checkbox"/>	<input type="checkbox"/>	Advances have been reconciled within required timeframes.

If any answer is no, include detail on page 3.

Legal Names:	Print	Sign
Reviewer		Date:
Witness		Date:



THE SOCIETY FOR CREATIVE ANACHRONISM, INC. - FINANCIAL REPORT

Branch: _____ Date: _____

REVIEW OF BOOKS REPORT - 2

Yes	No
-----	----

H. Event or other activity reporting (as required by kingdom policy)

<input type="checkbox"/>	<input type="checkbox"/>	For every event, event reports, NMR reports, and any other event reports as required are present.
<input type="checkbox"/>	<input type="checkbox"/>	Select at least one event per year and confirm that the income and expenses match what was recorded in the quarterly financial reports.
<input type="checkbox"/>	<input type="checkbox"/>	Was the starting cash for the gate/Troll recorded correctly as a receivable?
<input type="checkbox"/>	<input type="checkbox"/>	If there were any deposits for the site, were they recorded correctly on the quarterly financial report, before and after the event?

I. Standard Financial committee meeting minutes and decisions (SFP VII)

<input type="checkbox"/>	<input type="checkbox"/>	Financial committee minutes are printed in the files.
<input type="checkbox"/>	<input type="checkbox"/>	Financial committee non-ordinary business is printed and kept in the files (if applicable).
<input type="checkbox"/>	<input type="checkbox"/>	Budgets are kept in the files, and used when approving expenses.

J. Compliance with Financial policies in effect (local and higher) (SFP VIII)

<input type="checkbox"/>	<input type="checkbox"/>	Society, Kingdom and Branch financial policies are known and applied.
<input type="checkbox"/>	<input type="checkbox"/>	Branch financial policy is written and approved by the Financial Committee and the Kingdom Exchequer.
<input type="checkbox"/>	<input type="checkbox"/>	Date of last update for group policy. _____

K. Special Purpose and Dedicated Funds (leave blank if none or not applicable) (SFP X)

<input type="checkbox"/>	<input type="checkbox"/>	Written fund purposes and/or uses exist and are being followed.
<input type="checkbox"/>	<input type="checkbox"/>	Examine one dedicated fund account to make sure that all expenses applied to it were correct for that account.

L. Controlling Disbursements (SFP XI)

<input type="checkbox"/>	<input type="checkbox"/>	All disbursements are made by check made out to a person or a business.
<input type="checkbox"/>	<input type="checkbox"/>	Select several checks and make sure that the check has two signatures and that the amount of the check matches the receipts turned in.

M. Cash control procedures exist and are being followed consistently (SFP XII)

<input type="checkbox"/>	<input type="checkbox"/>	Written procedures for running gate at events as well as taking in funds from other sources exist.
--------------------------	--------------------------	--

N. Asset management procedures (SFP XIII)

<input type="checkbox"/>	<input type="checkbox"/>	Written current equipment list exists and is maintained, as well as maintenance procedures for special items.
<input type="checkbox"/>	<input type="checkbox"/>	Last date physical inspection of all equipment own by the group.

O. Correspondence is answered appropriately

<input type="checkbox"/>	<input type="checkbox"/>	Written correspondence is answered promptly and correctly.
--------------------------	--------------------------	--

P. Action plans executed from prior reviews (leave blank if none or not applicable)

<input type="checkbox"/>	<input type="checkbox"/>	Progress was made on action items from last review (see next page).
--------------------------	--------------------------	---

If any answer is no, include detail on page 3.

Legal Names:	Print	Sign	
Reviewer			Date:
Witness			Date:

Version: AS.XLI.2.1



THE SOCIETY FOR CREATIVE ANACHRONISM, INC. - FINANCIAL REPORT

Branch: _____ **Date:** _____.

REVIEW OF BOOKS CONTACT INFORMATION

Reviewer

Legal Name:							
Street Address:							
City:		State or Province:		Zip or Postal Code:			
Home Telephone:		Alternate Phone:					
Internet or E-mail Address (Required if available):					Membership #:		
SCA Name:					Exp. Date:		

Witness

Legal Name:							
Street Address:							
City:		State or Province:		Zip or Postal Code:			
Home Telephone:		Alternate Phone:					
Internet or E-mail Address (Required if available):					Membership #:		
SCA Name:					Exp. Date:		

Witness

Legal Name:							
Street Address:							
City:		State or Province:		Zip or Postal Code:			
Home Telephone:		Alternate Phone:					
Internet or E-mail Address (Required if available):					Membership #:		
SCA Name:					Exp. Date:		

EVENT CASH CHAIN OF CUSTODY

EVENT: _____

DATE: _____

HOSTING GROUP: _____

AMISSION FEES:

ADULT: _____

NON-MEMBER: _____

YOUTH: _____

CHILD: _____

EXCHEQUER:
(MODERN NAME) _____

EVENT STEWARD:
(MODERN NAME) _____

PLEASE CLEARLY PRINT ALL INFORMATION EXCEPT WHERE SIGNATURE IS REQUESTED.

START COUNT			END COUNT		
COIN	QTY	TOTAL	COIN	QTY	TOTAL
\$ 0.01	_____	_____	\$ 0.01	_____	_____
\$ 0.05	_____	_____	\$ 0.05	_____	_____
\$ 0.10	_____	_____	\$ 0.10	_____	_____
\$ 0.25	_____	_____	\$ 0.25	_____	_____
\$ 0.50	_____	_____	\$ 0.50	_____	_____
\$ 1.00	_____	_____	\$ 1.00	_____	_____
BILLS			BILLS		
\$ 1.00	_____	_____	\$ 1.00	_____	_____
\$ 5.00	_____	_____	\$ 5.00	_____	_____
\$ 10.00	_____	_____	\$ 10.00	_____	_____
\$ 20.00	_____	_____	\$ 20.00	_____	_____
\$ 50.00	_____	_____	\$ 50.00	_____	_____
\$ 100.00	_____	_____	\$ 100.00	_____	_____
			Other	_____	_____
			CHECKS	_____	_____
	TOTAL \$	\$ _____		TOTAL	\$ _____

START
COUNTED BY: _____
EXCHEQUER SIGNATURE

END
COUNTED BY: _____
EXCHEQUER SIGNATURE

EVENT STEWARD SIGNATURE

EVENT STEWARD SIGNATURE

ATTENDING NUMBERS	
NUMBER	\$ AMOUNT (NO. X FEE)
ADULTS: _____	
NON-MEMBER: _____	
YOUTHS: _____	
CHILD: _____	
TOTALS:	

END COUNT	\$ _____
START COUNT (-)	\$ _____
Total Funds	\$ _____
Total Event Income	\$ _____
Total Donations	\$ _____

TAKEN FROM SITE BY: _____ (MODERN NAME) (PRINTED NAME AND SIGNATURE)

SOCIETY FOR CREATIVE ANACHRONISM, INC.
P.O. Box 360789, Milpitas, California 95036-0789. Tel (408) 263-9305. Fax (408) 263-0641

CONSENT TO PARTICIPATE AND RELEASE LIABILITY

EVENT: _____ DATE: _____

I, the undersigned, do hereby state that I wish to participate in activities sponsored by the international organization known as the Society for Creative Anachronism, Inc., a California not-for-profit corporation (hereafter "SCA")

The SCA has rules which govern and may restrict the activities in which I can participate. These rules include, but are not limited to: Corpora, the by-laws, the various kingdom laws and the Rules for combat related activities,

The SCA makes no representations or claims as to the condition or safety of land, structures or surroundings, whether or not owned, leased, operated or maintained by the SCA.

I understand that all activities are VOLUNTARY and that I do not have to participate unless I choose to do so. I understand that these activities are potentially dangerous or harmful to my person or property, and that by participating I voluntarily accept and assume the risk of injury to myself or damage to my property.

I understand that the SCA does NOT provide any insurance coverage for my person or my property. I acknowledge that I am responsible for my safety and my own health care needs, and for the protection of my property.

In exchange for allowing me to participate in these SCA activities and events, I agree to release from liability, agree to indemnify, and hold harmless the SCA and any SCA agent, officer, or SCA employee acting within the scope of their duties, for any injury to my person or damage to my property.

This Release shall be binding on myself, successors in interest, and/or any person(s) suing on my behalf.

I have read the statements in this document. I agree with its terms and have voluntarily signed it. I understand that this document is complete unto itself and that any oral promises or representations made to me concerning this document and/or its terms are not binding upon the SCA, its officers, agents and/or employees.

I UNDERSTAND THAT THIS IS A LEGAL DOCUMENT. I HAVE READ AND UNDERSTOOD THIS RELEASE AND I UNDERSTAND ALL ITS TERMS. I EXECUTE IT VOLUNTARILY AND WITH FULL KNOWLEDGE OF ITS MEANING AND SIGNIFICANCE.

LEGAL NAME (PRINT)

LEGAL NAME (SIGN)

PRE-EVENT FUNDRAISER INFORMATION

GROUP: _____ **EVENT DATE:** _____

EVENT: _____

TYPE OF FUNDRAISER: _____
 (Silent Auction, lunch bar, pass the helm, etc)

FOR WHICH FUND WAS THE FUNDRAISER HELD? _____
 (General Fund, a Guild, Pavillion, etc.)

PROJECTED AMOUNT OF FUNDS RAISED

GROSS INCOME	
less REFUNDS	
TOTAL INCOME	

EXPENSES (IF ANY) FOR FUNDRAISER	
Advertising	
Equipment Rental and Maintenance	
Fees and Honoraria (Itemize below)	
Food (cost of Feast supplies)	
General supplies	
Insurance (Non-SCA)	
Occupancy and Site Charges	
Postage, Shipping, PO Box rental	
Printing and Publications	
Telephone	
Travel (Gas, Tolls, Airfare)	
Other Expenses (itemize below)	

EXPENSES SUB-TOTAL:

NET PROFIT:

Fundraiser Other Income - Description

Fundraiser Other Expenses - Description

Moved to Another SCA Group/Account - Description

(Which SCA Group and reason)

EVENT NAME
GROUP NAME
PAGE #

GATE RECONCILIATION FORM

	IDENTITY	AGE			PROOF OF MEMBERSHIP			EVENT - Fundraiser			Cash or Check #	Line Totals / Amounts
	Modern Name (only one person per line)	Adult	Adult Member	Minors < 18yrs	Signed Waiver on file	No Waiver on file	\$5					
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
Totals												

Kingdom of {

} ~ Enter Group Name Here

Event:

Date:

SCA Name	Mundane Name	Branch	SCA Waiver (w) = sign waiver	SCA Membership # Expiration Date	Full Cost Weekend Fee	Discount Member Weekend Fee	Full Cost Day Trip	Discount Member Day Trip	Child ≤17 - Weekend*	Child ≤17 - Day Trip*	Total
1			<input type="checkbox"/> Blue Card <input type="checkbox"/> NonMember	SCA# Exp	\$0						
2			<input type="checkbox"/> Blue Card <input type="checkbox"/> NonMember	SCA# Exp	\$0						
3			<input type="checkbox"/> Blue Card <input type="checkbox"/> NonMember	SCA# Exp	\$0						
4			<input type="checkbox"/> Blue Card <input type="checkbox"/> NonMember	SCA# Exp	\$0						
5			<input type="checkbox"/> Blue Card <input type="checkbox"/> NonMember	SCA# Exp	\$0						
6			<input type="checkbox"/> Blue Card <input type="checkbox"/> NonMember	SCA# Exp	\$0						
7			<input type="checkbox"/> Blue Card <input type="checkbox"/> NonMember	SCA# Exp	\$0						
8			<input type="checkbox"/> Blue Card <input type="checkbox"/> NonMember	SCA# Exp	\$0						
9			<input type="checkbox"/> Blue Card <input type="checkbox"/> NonMember	SCA# Exp	\$0						
10			<input type="checkbox"/> Blue Card <input type="checkbox"/> NonMember	SCA# Exp	\$0						
11			<input type="checkbox"/> Blue Card <input type="checkbox"/> NonMember	SCA# Exp	\$0						
12			<input type="checkbox"/> Blue Card <input type="checkbox"/> NonMember	SCA# Exp	\$0						
13			<input type="checkbox"/> Blue Card <input type="checkbox"/> NonMember	SCA# Exp	\$0						
14			<input type="checkbox"/> Blue Card <input type="checkbox"/> NonMember	SCA# Exp	\$0						
15			<input type="checkbox"/> Blue Card <input type="checkbox"/> NonMember	SCA# Exp	\$0						
Totals											

Sheet ____ of ____

*when accompanied by paying parent or guardian



THE SOCIETY FOR CREATIVE ANACHRONISM, INC.
FINANCIAL REPORT

APPENDIX A - FORMS

Branch: _____ Period: _____ to _____

INCOME STATEMENT

USD \$

INCOME		(from page)	Gross	Cost	Amount
1a	Fund Raising: Non-medieval activities to earn	(11a)		INTERNAL	0.00
1b	income (raffles, car washes, bake sales, etc.)	(11a)		EXTERNAL	0.00
2	Direct Contributions/Donations: No activity	(11a)			0.00
3a	Activity Related: Medieval activities to earn income	(11a)	Income from Demos and Activity Fees		0.00
3b	(events, demos, heraldry fees)	(11b)	Adjusted Gross Event Income		0.00
4a	Funds Transferred In from Another SCA Account	(9)	WITHIN KINGDOM		0.00
4b		(9)	OUTSIDE KINGDOM		0.00
5	Interest Earned				
6	Net Inventory Sales Income	(6)	Gross-Cost=Net	0.00	0.00
7	Other Sales Income	(7)			0.00
8	Adjusted Gross Newsletter Income	(15)			0.00
9	Net Advertising Income	(11b)	Gross-Cost=Net	0.00	0.00
10	Other Income	(11b)			0.00
11	TOTAL GROSS INCOME		(Sum of Lines 1 through 9)		0.00

EXPENSES		(from page)	Office & Admin.	Activity Related	Fund Raising	Total
12	Advertising (NON-SCA)	(12a)		0.00		0.00
13	Bad Debts	(12a)	0.00	0.00	0.00	0.00
14	Bank Service Charges					0.00
15	Depreciation	(8)	0.00	0.00	0.00	0.00
16	Equipment Rental & Maintenance					0.00
17	Fees & Honoraria	(12a)	0.00	0.00	0.00	0.00
18	Food					0.00
19	General Supplies					0.00
20	Insurance (NON-SCA)	(12b)	0.00	0.00	0.00	0.00
21	Occupancy & Site Charges					0.00
22	Postage & Shipping, PO Box Rental					0.00
23	Printing & Publications					0.00
24	Released Equipment	(7)	0.00	0.00	0.00	0.00
25	Telephone					0.00
26	Travel (Gas, Tolls, Airfare)					0.00
27	SUB-TOTAL (Lines 12-26)		0.00	0.00	0.00	0.00
28	Other Expenses				(12b)	0.00
29	Donations to SCA, Inc. Subsidiaries and Other 501(c)(3) [Nonprofit] Organizations				(12b)	0.00
30a	Funds Transferred Out to Another SCA Account		WITHIN KINGDOM		(10)	0.00
30b			OUTSIDE KINGDOM		(10)	0.00
31	TOTAL EXPENSES		(Line 27 TOTAL + Lines 28 to 30b)			0.00
32	NET INCOME (MUST MATCH Change in Net Worth)		(Line 11 Minus Line 31)			0.00

Legal Names: _____ Print _____ Sign _____

Exchequer:		Date:
Seneschal:		Date:



THE SOCIETY FOR CREATIVE ANACHRONISM, INC.

Branch: _____ **Year:** _____

<u>CONTENTS</u>	Table of Contents	REQUIRED
<u>Account and Fund Summary</u>	List of Accounts and Funds	REQUIRED
<u>First Quarter Ledger</u>	First Quarter	REQUIRED
<u>Second Quarter Ledger</u>	Second Quarter	REQUIRED IF DATA
<u>Third Quarter Ledger</u>	Third Quarter	REQUIRED IF DATA
<u>Fourth Quarter Ledger</u>	Fourth Quarter	REQUIRED IF DATA
<u>Equipment List</u>	Equipment List	REQUIRED IF DATA
<u>Balances</u>	Balances and Reconciliation	REQUIRED
<u>Signatories</u>	Signatories	REQUIRED

Version: AS XLV 3.0 locked

Make sure that all pages marked 'REQUIRED' are submitted and filed.

Non-Member Registration Submission Form for [KINGDOM]

All [Kingdom] Exchequers send NMR form and check to:

NMR - Deputy [Physical Address]

All checks should be made out to: SCA Inc. Kingdom of Artemisia

NMS is \$5. All check amounts should be whole numbers evenly divisible by 5.

Fill out only the blue (shaded) cells. Print and send this form with your check to above address.

Branch: _____ **Due in by:** _____
Date: _____ **Check #:** _____

Event Date (mm/dd/yyyy)	Event Name	Total # of *ALL* Adults	# of Paying Non-members	NMS \$
				\$0
				\$0
				\$0
				\$0
TOTAL included in check				\$0

Sender's Modern Name: _____
 Street Address: _____
 City/State/Zip code _____
 Telephone and e-mail: _____

Questions e-mail NMS deputy at [\[email address\]](#)
 or the Kingdom Exchequer at [\[email address\]](#)

PRE-EVENT BUDGET FORM

APPENDIX A - FORMS

GROUP: _____ EVENT DATE: _____

EVENT: _____ STEWARD: _____

ESTIMATED EVENT INCOME ONLY! NO FUNDRAISER INCOME IN BUDGET!

	(A)	(B)	(C)	(D)	(AxC) + (BxD)
	# Reserved	# at the Door	Fee-Reserved	Fee-at Door	Total
Adult Member Registration					
Adult Registration					
Minors					
Comps					
Feast-Full Cost					
Feast-Discounted					
Merchandising					
Class Fee					
Other Income	Describe below				
ESTIMATED GROSS INCOME:					

EXPENSES (PAYMENTS)	
Advertising (In non-SCA publications/media)	
Equipment Rental and Maintenance (Port-a-potties, dumpster, etc.)	
Fees and Honoraria (Itemize below)	
Food (food or drink only)	
General supplies (i.e. site tokens, prizes, duct tape, plastic spoons etc.)	
Insurance (Non-SCA. In addition or instead of SCA Insurance)	
Occupancy and Site Charges (All deposits or costs to use the site)	
Printing and Publications (i.e. flyers, class sign up sheets etc)	
Travel (Transportation for event related purposes only)	
Other Expenses (itemize below)	
ESTIMATED SUB TOTAL EXPENSES X 1.1:	
Insurance (SCA - Site and/or Equestrian from Society) transfer	
TOTAL EXPENSES	

<--- (must be ordered by Exchequer at least 3 months before event!!)

ESTIMATED NET PROFIT:

If splitting the net profit with Kingdom or other group, calculate their split of the net profit here -->

ESTIMATED FINAL PROFIT: (Net profit minus transfers to Kingdom or other groups)

Event Other Income - Description _____

Event "Fees and Honoraria" or "Other Expenses" Description _____

Moved to Another SCA Group/Account - Description (Which SCA Group and reason) _____

THE ABOVE BUDGET MUST BE APPROVED BY THE FINANCIAL COMMITTEE BEFORE ANY FUNDS ARE DISBURSED

DATE BUDGET APPROVED _____

SENESCHAL _____

EXCHEQUER _____

NOBILITY IF APPLICABLE _____

COMMITTEE MEMBER _____

ADDITIONAL COMMITTEE MEMBERS _____

GROUP: _____ EVENT DATE: _____

EVENT: _____ STEWARD: _____

EVENT INCOME ONLY! LIST FUNDRAISER INCOME PAGE 3

	(A)	(B)	(C)	(D)	(AxC) + (BxD)
	# Reserved	# at the Door	Fee-Reserved	Fee-at Door	Total
Adult Member Registration					
Adult Registration					
Minors					
Comps					
Feast-Full Cost					
Feast-Discounted					
Merchandising					
Class Fee					
Other Income	Describe below				
GROSS INCOME:					

DO NOT INCLUDE BEGINNING CASH BOX FUNDS AS INCOME!

CANCELLATIONS / REFUNDS

	Number	Amount	Total
Site-Adult			
Site-Child			
Feast-Adult			
Feast-Child			
TOTAL REFUNDS:			

GROSS INCOME	
less REFUNDS	
TOTAL INCOME	

TOTAL OF MONEY COLLECTED FOR GATE AND FEAST	
DIFFERENCE (Total Income - Total Collected) This must be zero!	\$ -

The idea is to balance the money in the till against the amount of money that should have been collected.

EXPENSES (PAYMENTS) FUNDRAISER LIST ON PAGE 3

Advertising	
Equipment Rental and Maintenance	
Fees and Honoraria (Itemize below)	
Food (cost of Feast supplies)	
General supplies	
Insurance (Non-SCA)	
Occupancy and Site Charges	
Printing and Publications	
Travel (Gas, Tolls, Airfare)	
Other Expenses (itemize below)	
Transfer Out of NMR (This is not an expense but a transfer)	
Transfer Out SCA Insurance (This is not an expense but a transfer)	

EXPENSES SUB-TOTAL:	
NET PROFIT:	

If splitting the net profit with Kingdom or other group, calculate their split of the net profit here -->: _____

FINAL GROUP PROFIT: (Net profit minus transfers) _____

POST-EVENT FINANCIAL REPORT PAGE 2

GROUP: _____ EVENT DATE: _____

EVENT: _____ STEWARD: _____

Event Other Income - Description

Event Other Expenses - Description

Moved to Another SCA Group/Account - Description

Which SCA Group - What was the Check # and date written

POST-EVENT FUNDRAISER FINANCIAL REPORT

GROUP: _____ EVENT DATE: _____

EVENT: _____ STEWARD: _____

TYPE OF FUNDRAISER: _____
 (Silent Auction, lunch bar, pass the helm, etc)

FOR WHICH FUND WAS THE FUNDRAISER HELD? _____
 (General Fund, a Guild, Pavillion, etc.)

AMOUNT OF FUNDS RAISED

GROSS INCOME	
less REFUNDS	
TOTAL INCOME	

EXPENSES (PAYMENTS)	
Advertising	
Equipment Rental and Maintenance	
Fees and Honoraria (Itemize below)	
Food (cost of Feast supplies)	
General supplies	
Insurance (Non-SCA)	
Occupancy and Site Charges	
Printing and Publications	
Travel (Gas, Tolls, Airfare)	
Other Expenses (itemize below)	

EXPENSES SUB-TOTAL: _____
 NET PROFIT: _____

Fundraiser Other Income - Description

Fundraiser Other Expenses - Description

Moved to Another SCA Group/Account - Description

(Which SCA Group and reason)

Section 1 REIMBURSEMENT OF FUNDS REQUEST FORM

Branch: _____

Requestor's Modern Name:

Address: _____ **City State Zip** _____

Telephone: _____ **e-mail:** _____

S CA Name:

**Attach all receipts to this form. Circle the amount to be paid on each receipt.
Payments may be withheld until proper receipts are submitted.**

Section 2 FOR THE EXCHEQUER'S USE ONLY

EXPENSES

	Office & Amin	Event Related	Fundraising	TOTAL
1 Advertising				
2 Equipment Rental & Maintenance				
3 Fees & Honoraria				
4 Food				
5 General Supplies				
6 Insurance (NON-SCA)				
7 Occupancy & Site Charges				
8 Postage & Shipping, PO Box Rental				
9 Printing & Publications				
10 Telephone				
11 Travel (Gas, Tolls, Airfare)				
12 Other Expenses (itemize on back)				
13 TOTAL EXPENSES (Lines 1 to 12)				

Paid To _____ **Approved By:** _____

Reason

Amount **Check #:** _____ **Dated** _____

Notes: _____

Section 1

ADVANCE OF FUNDS REQUEST FORM

Branch: _____

Requestor's Modern Name:

Address: _____ City State Zip

Telephone: _____ e-mail: _____

S CA Name:

Reason for Advance of funds

Fully documented receipts and the return of any left over funds should be turned in to the Exchequer within 30 days of the date on the check for reconciliation.

Section 2

FOR THE EXCHEQUER'S USE ONLY

EXPENSES RECORDED AFTER RECONCILIATION

	Office & Amin	Event Related	Fundraising	TOTAL
1 Advertising				
2 Equipment Rental & Maintenance				
3 Fees & Honoraria				
4 Food				
5 General Supplies				
6 Insurance (NON-SCA)				
7 Occupancy & Site Charges				
8 Postage & Shipping, PO Box Rental				
9 Printing & Publications				
10 Telephone				
11 Travel (Gas, Tolls, Airfare)				
12 Other Expenses (itemize on back)				
13 TOTAL EXPENSES (Lines 1 to 12)				

Paid To _____ Approved By: _____

Reason

Amount Check #: _____ Dated _____

Date check was reconciled: _____

Notes: _____

REQUEST FOR WARRANT

Branch: _____

This form should be completed by the individual who is applying to be Chancellor of the Exchequer and signed by either the outgoing Exchequer or the current Seneschal (or Guild principal, if a chartered Guild).

Legal Name: _____

Street Address: _____

City: _____	State or Province: _____	Zip or Postal Code: _____
--------------------	---------------------------------	----------------------------------

Telephone: Home () _____ **Work:** () _____

Internet or E-mail address (not required): _____

SCA Name: _____

Please find attached: [] Copy of Driver's License or other picture ID
 [] Copy of SCA membership card or other proof of membership

I understand that by applying for the position of Chancellor of the Exchequer of the above listed branch of the Society for Creative Anachronism, Inc., I agree to assume full responsibility for all financial affairs of this branch upon confirmation of my appointment to the office by warrant. These responsibilities include: maintaining membership in the Society for Creative Anachronism, Inc.; complying with Society, Kingdom, and this branch or guild's financial policy requirements; submitting reports when they are due according to Kingdom Policy and this branch or guild's requirements; making myself available to the membership of this branch or guild for consultation and reimbursements; and being a part of this branch or guild's financial committee.

Legal Signature: _____ **Date:** _____

If aged 15-17, name and signature of Parent or Legal Guardian: **Name:** _____

Legal Signature: _____ **Date:** _____

[] Current Seneschal or [] Outgoing Exchequer

Recommendation:
I recommend the above individual for consideration as the new Chancellor of the Exchequer for our branch, and if possible, will assist in training him/her for the office.

Legal Signature: _____ **Date:** _____

Complete this form, make a copy for your files, and mail to the Kingdom Exchequer along with the required copies of personal identification. If you do not hear from the Kingdom Exchequer within 30 days, please call to see what is delaying your warrant.



THE SOCIETY FOR CREATIVE ANACHRONISM, INC.
FINANCIAL REPORT

Branch: _____ **Period:** _____ **to** _____

<u>CONTENTS</u>	Table of Contents	REQUIRED
<u>1. CONTACT INFO</u>	Contact Information	REQUIRED
<u>2.a PRIMARY ACCOUNT</u>	Primary Account Reconciliation	REQUIRED
<u>2.b SECONDARY ACCOUNTS</u>	Secondary Account Reconciliation	REQUIRED IF DATA
<u>3. BALANCE</u>	Comparative Balance Statement	REQUIRED
<u>4. INCOME</u>	Income Statement	REQUIRED
<u>5.a ASSET DTL</u>	Asset Detail	REQUIRED IF DATA
<u>5.b LIABILITY DTL</u>	Liability Detail	REQUIRED IF DATA
<u>6. INVENTORY DTL</u>	Inventory Detail	REQUIRED IF DATA
<u>7. REGALIA SALES DTL</u>	Regalia & Other Sales Detail	REQUIRED IF DATA
<u>8. DEPRECIATION DTL</u>	Depreciation Detail	REQUIRED IF DATA
<u>9. TRANSFER IN</u>	Transfer Income Detail	REQUIRED IF DATA
<u>10. TRANSFER OUT</u>	Transfer Expense Detail	REQUIRED IF DATA
<u>11.a INCOME DTL</u>	Income Detail Part 1	REQUIRED IF DATA
<u>11.b INCOME DTL</u>	Income Detail Part 2	REQUIRED IF DATA
<u>12.a EXPENSE DTL</u>	Expense Detail Part 1	REQUIRED IF DATA
<u>12.b EXPENSE DTL</u>	Expense Detail Part 2	REQUIRED IF DATA
<u>13. FINANCE COMM</u>	Financial Committee Information	REQUIRED IF DATA
<u>14. FUNDS</u>	Dedicated Fund List	REQUIRED IF DATA
<u>15. NEWSLETTER</u>	Newsletter Income Detail	REQUIRED IF DATA
<u>COMMENTS</u>	Comments	REQUIRED IF DATA
ADDITIONAL WORKSHEETS		
<u>2.c SECONDARY ACCOUNTS</u>	Secondary Account Reconciliation	REQUIRED IF DATA
<u>2.d SECONDARY ACCOUNTS</u>	Secondary Account Reconciliation	REQUIRED IF DATA
<u>5.c ASSET DTL</u>	Asset Detail	REQUIRED IF DATA
<u>5.d LIABILITY DTL</u>	Liability Detail	REQUIRED IF DATA
<u>6.b INVENTORY DTL</u>	Inventory Detail	REQUIRED IF DATA
<u>6.c INVENTORY DTL</u>	Inventory Detail	REQUIRED IF DATA
<u>7.b REGALIA SALES DTL</u>	Regalia & Other Sales Detail	REQUIRED IF DATA
<u>8.b DEPR DTL</u>	Depreciation Detail - 5 year	REQUIRED IF DATA
<u>8.c DEPR DTL</u>	Depreciation Detail - 7 year	REQUIRED IF DATA
<u>9.b TRANSFER IN</u>	Transfer Income	REQUIRED IF DATA
<u>9.c TRANSFER IN</u>	Transfer Income	REQUIRED IF DATA
<u>9.d TRANSFER IN</u>	Transfer Income	REQUIRED IF DATA
<u>10.b TRANSFER OUT</u>	Transfer Expense	REQUIRED IF DATA
<u>10.c TRANSFER OUT</u>	Transfer Expense	REQUIRED IF DATA
<u>10.d TRANSFER OUT</u>	Transfer Expense	REQUIRED IF DATA
<u>FREE FORM</u>	Unlocked Worksheet for other information (ledgers, etc.)	

Version: AS XLV 3.1.2 LARGE unlocked LOCAL

Make sure that all pages marked 'REQUIRED' are submitted and filed.

The Society for Creative Anachronism, Inc.

P.O. Box 360789 Milpitas, California 95036- 0789

Tel (406) 263- 9305 Fax (408) 263- 0641

MINORS' CONSENT TO PARTICIPATE AND HOLD HARMLESS AGREEMENT

The minors listed by name below (hereafter referred to as "the minors") do hereby state that the minors wish to participate in activities sponsored by the international organization known as the Society for Creative Anachronism, Inc., a California not-for-profit corporation (hereafter "SCA").

The SCA has rules which govern and may restrict the activities in which the minors can participate. These rules include, but are not limited to: Corpora, the By-laws, the various kingdom laws and the Rules for combat related activities.

The SCA makes no representations or claims as to the condition or safety of the land, structures or surroundings, whether or not owned, leased, operated or maintained by the SCA.

The minors' parent(s) or guardian(s) understands that all activities are VOLUNTARY and that the minors do not have to participate. It is understood that these activities are potentially dangerous or harmful to the minors' persons or property, and that by participating, the minors' parent(s) or guardian(s) voluntarily accepts and assumes the risk of injury to the minors or damage to the minors' property.

It is understood that the SCA does NOT provide any insurance coverage for the minors' persons or property; and minors' parent(s) or guardian(s) acknowledge that they are responsible for the minors' safety and the minors' own health care needs, and for the protection of the minors' property.

In exchange for allowing the minors to participate in these SCA activities and events, the minors by and through the undersigned, agree to release from liability, agrees to indemnify, and hold harmless the SCA, and any SCA agent, officer or SCA employee acting within the scope of their duties, for any injury to the minors' persons or damage to the minors' property.

This Release shall be binding upon the minors, their parent(s) or guardian(s), any successors in interest, and/or any person(s) suing on the minors' behalf. The minors' parent(s) or guardian(s) understand that this document is complete unto itself and that any oral promises or representations made to them concerning this document and/or its terms are not binding upon the SCA, its officers, agents and/or employees.

PARENT OR LEGAL GUARDIAN MUST SIGN BELOW:

I, the undersigned, state that I am the parent or legal guardian of the minors whose names appear below. I understand that the above terms and conditions apply to said minors and to myself. I further understand that said minors cannot participate under ANY circumstances in armored martial arts, any combat-related activities, combat-archery, or fencing without parental consent where such participation is allowed by kingdom law. The minors will not be able to participate in any SCA activities without entering into this agreement. This document is binding on myself, the said minors and any person suing on behalf of said minors.

Home State of Minors: _____

Minor Legal Name : _____ Birthdate: _____

Parent/Guardian
Legal Name (PRINT): _____

Parent/Guardian
Legal Name (SIGN): _____

Date: _____ SCA EVENT: _____



the society for creative anachronism, inc.

P.O. Box 360789 • Milpitas, California 95036-0789 • Tel (408) 263-9305 • Fax (408) 263-0641

WARRANT OF APPOINTMENT TO FINANCIAL OFFICE

LEGAL NAME: _____

ADDRESS: _____

TELEPHONE: (HOME) _____ (OTHER) _____

EMAIL ADDRESS: _____ MEMBER NUMBER: _____ EXP. _____

SCA REFERENCE NAME: _____

Let it be known that the above-referenced person is hereby appointed to the office of
 Treasurer Vice Treasurer for Kingdom/Principality Local Treasurer (Exchequer/Reeve)
 Other

FOR BRANCH: _____

EFFECTIVE AS OF: _____ AND EXPIRING AS OF _____

with all rights, privileges, insignia, precedence, and responsibilities thereto appertaining the office while the Warrant is effective. This treasurer is specifically empowered to do business as a financial representative for the above-referenced branch of the Society for Creative Anachronism, Inc., including but not limited to managing financial transactions with financial institutions. This Warrant supersedes any existing or previous Warrant for this office.

PRINT: _____

PRINT: _____

SIGN: _____

SIGN: _____

OFFICE: _____

OFFICE: _____

DATE: _____

DATE: _____

PRINT: _____

SIGN: _____

OFFICE: _____

DATE: _____

Required signatures:
Treasurer: three members of the SCA Board of Directors.
Vice Treasurer (Society Exchequer): three Board members.
Vice Treasurer (Kingdom Exchequer): Society Exchequer and current Crown.
Vice Treasurer (Principality Exchequer): Kingdom Exchequer and the current Crown or Coronet.
Local Treasurer (Exchequer/Reeve): Kingdom Exchequer or Principality Exchequer and the current Crown.

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