

APPENDIX: OFFICE OF EXCHEQUER

Article 1: Purpose

To assist the Office of the Exchequer, officers and populace of the Barony of Blatha an Oir manage and maintain the financial affairs of the Barony and its affiliates. This appendix and its sub-appendixes provide details, requirements and how-to's to ensure the Barony of Blatha an Oir operates and meet requirements set by the various governing documents of the Society for Creative Anachronism, Inc.

Article 2: Governing Documents

The office of the Barony of Blatha an Oir (BaO) Exchequer is established and all activities are governed by Society for Creative Anachronism (SCA) Corpora and Society Financial Policy; Kingdom of An Tir documents include Kingdom Financial Policies of An Tir and Local Exchequers' Handbook (LEH); and Barony of Blatha an Oir's Customary. All are available for review on the SCA internet web sites. SCA US tax ID: 94-1698556.

Article 3: Summary of Duties of the Baronial Exchequer

- Manage and oversee all monies and assets of the barony and stronghold
- Set up and maintain bank accounts
- Prepare and submit reports in a timely manner
- Insure funds are available for use as approved by financial committee, baronial meeting populace and governing documents
- Ensure monies are used appropriately
- Conduct monthly financial committee meetings (see BaO Customary Article 10 Definitions)
- Assist the Stronghold of Rath an Oir with their assets
- Be familiar with governing documents as they relate to the office

Article 4: Sub-Appendixes

Sub-appendixes are to aid in the management of the exchequer office and assist other baronial officers and autocrats in financial affairs:

- Gate Procedures
- Mileage reimbursement and trailer towing
- Chamberlain
- Stronghold of Rath an Oir
- Ledger Tips & Quarterly/End of Year (doomsday) reports

Accepted at the Barony of Blatha an Oir business meeting held July 16, 2009

APPENDIX: EXCHEQUER - GATE PROCEDURES

Article 1: Purpose

To establish consistency and ensure gate activities are in compliance with SCA procedures/rules and not-for-profit status requirements. (Local Exchequers' Handbook (LEH) Chapter 8, EVENT FINANCES)

Article 2: Don'ts and Can's

Section 1: Don'ts:

- A. Absolutely do not use any money collected at gate for refunds or expenses including supplies, food, site rental/fee, honoraries and fees, etc.
- B. Accept checks from anyone who has been identified as a risk by the exchequer,
- C. Accept personal checks on banks from outside the United States
- D. Accept checks without living address, ie general delivery
- E. No pre-registration or gate monies will be deposited into personal accounts, this is considered "co-mingling."
- F. Non-gate cash collections like A&S classes, sales, etc. They can be set up remote from gate activities. Monies must be kept separate from gate monies.

(LEH) V. CONTROLS OF CASH, A. Gate Cash Income Management, 7. Refunds, B. Expense Reimbursement and Invoice Payment, and BaO financial committee 4-17-09

Section 2: Can's:

- A. The autocrat can use cash advance for any of the "don'ts" (except for site rental/fee) or
- B. Have the exchequer write checks during the event. (Pre-arrangement required.)
- C. Charge various rates; pre-registration (with end date), family caps, helpers, visiting royalty, etc. Can charge no fee when participant provides in-kind services at that event. This is not encouraged but we understand that some folk cannot afford to attend otherwise. (Don't comp just because you like them.)

(LEH) I. BUDGET, D. Pricing

Article 3: Requirements

Section 1: Autocrat

- A. Is ultimately responsible for gate
- B. Only one person is responsible for gate operations, does not need to be the autocrat.
- C. Staff must be paid members of good standing in the SCA, be acceptable to exchequer and seneschal, and understand event financial procedures.
- D. No younger than 15 years of age to run gate table
- E. Helpers who don't handle gate monies can be non-members and younger than 15.

Section 2: Monies:

- A. All monies taken in are tracked, secured and accounted for
- B. All monies turned in to the exchequer within 5 days of collection, no exceptions:
 - 1) Pre-registration within two weeks of receiving monies from participant
 - 2) Last day of event

(LEH) V. CONTROLS OF CASH, A. Gate Cash Income Management, 4. Running the Gate Table at Ordinary Events

- 3) Stop accepting pre-registration checks 14 days prior to event to allow bank turnaround (in case a check is NSF)

Section 3: Count out with exchequer when monies are turned over Required forms:

- A. Waiver forms, gate sheets, etc. to kingdom waiver deputy
- B. Event Expenditure report and Non-Member Surcharge report are completed by the BaO exchequer:
 - 1) Data collected by autocrat
 - 2) Non-Member Surcharge report with payment to kingdom
 - 3) Event Expenditure report is for internal BaO use

BaO Customary Article 5: Expenditure of Baronial Funds, Section 4. Event Spending

Section 4: Compliance and rules

- A. Follow modern law, and all levels of SCA rules/procedures
- B. Non-Member Surcharge when applicable, see related section.

Article 4: Running Till at Gate

Section 1: Only one person works the till at a time

- A. When changing people on the till (shift change), the outgoing and incoming does a till count together, document and transfer till operations.

Section 2: Have a small amount of "gate seed" cash for change.

- A. When closing gate for short while and another person will open, provide that person the "gate seed" to open within a lockable box or money pouch.
- B. Person closing gate performs a "cash box count" and "drops" all the money. Remember, a second person is needed to verify and sign off.

Section 3: Checks are made out to "SCA, Inc – Barony of Blatha an Oir" (Including Rath an Oir events.) Put name of SCA group by name for convenience of locating should there be a problem.

Section 4: Handling of Money

- A. "Cash Box Counts," aka "Drops"
- B. Keep the total amount in the till small; this may require one or more "drops." Can be done at shift change or during a shift as needed.
- C. Two people must do the count out for drops, intermediate and final.
 - 1) The two people can be till operators at shift change
 - 2) Till person and autocrat/gate coordinator
 - 3) Till person and exchequer
- D. Drops are best done directly to the bank of account, however this is frequently unavailable, currently BaO does not use this service.
- E. Drops must always be kept secure and in one place. It is the autocrat's responsibility to provide this. This can be a locked vehicle if needed. Key is keeping it out of site and locked.
- F. At Cam-o-Lot, the owner graciously accepts drops and stores them in his onsite safe until collected by the autocrat or designated person/exchequer.
- G. Once a bundle is put in a drop, it cannot be used for making change or other purposes

Section 5: Counting the money:

- A. Checks are tracked separately; quantity is more important than value, (the exchequer will document value as each check must be listed separately for the bank deposit).
- B. Some people are very skilled running tills and doing count outs, but experience has shown that counting values usually results in errors. Recommend counting quantities of each denomination i.e. 15 ea \$5's, 6 ea \$20's, 26 quarters, etc. (Exchequer will use a calculator tape to verify value.) The attached form is designed for this purpose.

- C. Before doing final drop remove the value of the “gate seed” and bundle/label separately. “Gate seed” amount must be the same as the cash advance.

Section 6: Other gate requirements/duties:

- A. Check that all minors are with legal guardian (18 years or older) or parent(s).
- B. If not that they have a notarized Medical authorization for a specified adult(s) of age 18 or older.

Article 5: Non-Member Surcharge (NMS)

Section 1: Required when event is published in Crier / kingdom calendar and a fee is collected.

Section 2: Applies only to adult rates, if children are charged the same amount as an adult then NMS is collected for them too.

Section 3: NMS applies only to non- current members of the SCA, Inc

Section 4: Current NMS charge is \$3.00, no more or less.

Section 5: Track the number of NMS collected along with total number of attendees (both adult and paying youth for the report).

Section 6: Report and payment must be submitted to Kingdom Exchequer within 30 days of the event by the baronial exchequer

<http://www.sca.org/docs/pdf/scafaq.pdf>
Membership; At what events must the Non-Member Surcharge be collected?
 Most events qualify for the Non-Member Surcharge. The exceptions are event where no site fee is charged. The NMS does not apply to practices, guild meetings, populace meetings, and the like. If an event charges a discounted site fee for minors, or if minors are admitted free of charge, then the NMS is not charged to those minors for that event.

Article 6:Trespassers

When person(s) get past checking in at gate

Section 1: Politely encourage the trespasser to report to gate for sign-in and pay fees.

- A. If known have the Heralds announce the individual(s) to report to gate.
- B. If not known, point them out to Seneschal or Autocrat to approach them.

Section 2: Only the Seneschal and Autocrat have the authority to have the trespassers removed of site if necessary and therefore should be the only ones approaching the individual(s).

(LEH) V. CONTROLS OF CASH, A. Gate Cash income Management, 10. Trespassers

Article 7: Supplemental Information

Section 1: Gate Types: there are a variety of event types that influence what style of gate procure to use; one day, two or more days; with and without combat/fighting activities; no fees collected; pre-registration only; combined pre-registration and cash gate, etc. Below are both required and recommended activities.

- A. No fees collected: usually a demo, but can be an event (Stronghold of Rath an Oir’s events are frequently this type).
 - 1) When fighting/combat activities occur then waivers and attendance are required
 - 2) Fight practices require attendance and waivers (submitted quarterly by the group marshal).
 - 3) Non-Member Surcharge is not collected
- B. Pre-registration:
 - 1) Gate confirms attendance to ensure all attending have paid.
 - 2) Fighting requires waivers; they can be verified/submitted with pre-registration or at the gate.
 - 3) Non-Member Surcharge; see section for details
- C. Fees (\$) collected at gate:
 - 1) “Gate Seed” (cash) to make change

- 2) Attendance list with amount paid noted
- 3) Fighting/combat activities require waivers.
- 4) Non-Member Surcharge; see section for details
- 5) Make money drops regularly when gate operates more than 4 hours (recommended) to keep total amount at gate minimal.

<http://www.antir.sca.org/Pubs/forms/#auto cratting>

purpose explained:
http://www.sca.org/docs/pdf/waiver_treatise.pdf

Section 2: Documents and form tools:

A. Waivers are:

- 1) Required for all events with combat/fighting activities and all must sign in. *(The Corporate Policies for the SCA (Section VI paragraphs A and C) state that "Anyone attending any event sponsored by a branch of the SCA Inc. who is not able to present a valid waiver card must execute a waiver...". Paragraph C defines an event as "any recreation function announced in either the branch, Kingdom, or Principality newsletter. Business meetings, demos, guild meetings, dance practices, or planning sessions are specifically excluded from these provisions. Combat or Fighter practices are not excluded and waivers must be collected from those actively participating in the combat related activities at such practices. Any function at which combat related activities will occur fall under the auspices of this waiver policy, regardless of what other activities may be occurring at the function.)*
- 2) Fight practices: those not current SCA members must complete individual waiver if fighting, group waiver if observing.
- 3) Required for some event sites due to owner's insurance requirements (i.e. Cam-o-lot Enterprises in Randal, WA)
- 4) Not require for non-combat/fighting activities, i.e. feasts (
- 5) Turned in to kingdom waiver deputy with a cover report within 30 days of the event.
- 6) Fight practice attendance list and waivers are submitted quarterly.

B. Attendance are:

- 1) Required when combat/fighting activates occur
- 2) Monies are collected
- 3) Not required when no monies are collected, i.e. business meeting, A&S gatherings, Heraldry meetings, cooking, etc. (and no fighting activities)
- 4) Non-Member Surcharge report: see section for details
- 5) Financial Reports: After an event where monies are collected the exchequer will prepare a report depicting the expenses and income for a net profit or loss of the event. Note, this requires all expenses/receipts be submitted quickly for a timely report. This report is for baronial use only.

<http://www.antir.sca.org/Pubs/forms/#auto cratting>

Section 3: Source for forms: gate sign-in/waivers/attendance sheets come in a variety of formats available on the AnTir web site.

- A. These forms are recommended; it is permissible to modify/create unique designs as long as it has the required information.
- B. Waivers are standardized in verbiage and must be used as written. However, layout can vary.
 - 1) List format for several to sign
 - 2) Individual
 - 3) Family
- C. Medical authorization form for Minors when children will be in care of others or old enough to roam event site on their own. Note: if parent/legal guardian is not on site the waiver must be notarized.

GATE TAKE "DROP" RECORD FORM - - - - EVENT:

<p>DROP/Gate Change</p> <p>Date & Time: _____</p> <p>Whom: _____</p> <p>Out: _____</p> <p>In: _____</p>	<p>100's____, 50's____, 20's____, 10's____, 5's____, 1's____</p> <p>Coins: \$1's____, 0.25's____, 0.10's____, 0.05's____, 0.01's____</p> <p>Qty of Checks:_____</p>	<p style="text-align: center;">A</p>	<p>A Date & Time: _____</p> <p>From: _____</p> <p>R'd by: _____</p>
<p>DROP/Gate Change</p> <p>Date & Time: _____</p> <p>Whom: _____</p> <p>Out: _____</p> <p>In: _____</p>	<p>100's____, 50's____, 20's____, 10's____, 5's____, 1's____</p> <p>Coins: \$1's____, 0.25's____, 0.10's____, 0.05's____, 0.01's____</p> <p>Qty of Checks:_____</p>	<p style="text-align: center;">B</p>	<p>B Date & Time: _____</p> <p>From: _____</p> <p>R'd by: _____</p>
<p>DROP/Gate Change</p> <p>Date & Time: _____</p> <p>Whom: _____</p> <p>Out: _____</p> <p>In: _____</p>	<p>100's____, 50's____, 20's____, 10's____, 5's____, 1's____</p> <p>Coins: \$1's____, 0.25's____, 0.10's____, 0.05's____, 0.01's____</p> <p>Qty of Checks:_____</p>	<p style="text-align: center;">C</p>	<p>C Date & Time: _____</p> <p>From: _____</p> <p>R'd by: _____</p>
<p>DROP/Gate Change</p> <p>Date & Time: _____</p> <p>Whom: _____</p> <p>Out: _____</p> <p>In: _____</p>	<p>100's____, 50's____, 20's____, 10's____, 5's____, 1's____</p> <p>Coins: \$1's____, 0.25's____, 0.10's____, 0.05's____, 0.01's____</p> <p>Qty of Checks:_____</p>	<p style="text-align: center;">D</p>	<p>D Date & Time: _____</p> <p>From: _____</p> <p>R'd by: _____</p>

APPENDIX: EXCHEQUER - MILEAGE REIMBURSEMENT & TRAILER TOWING

Section 1: Mileage Reimbursement:

- A. Not used in conjunction with going to an event, i.e. one round trip.
- B. Not used for beverages and food for the travelers.
- C. Mileage reimbursement is acceptable for:
 - 1) work parties before and/or after an event
 - 2) officers in fulfillment of the duties of their office
 - 3) towing the baronial trailer
- D. Reimbursable travel expenses are gas, tolls and oil receipts, or at
- E. IRS charitable rate for mileage, currently \$0.20 (twenty cents).
- F. Insurance, repairs and tickets are not reimbursable.

Section 2: Trailer Towing:

- A. Person(s) towing an SCA owned trailer must have towing coverage on their insurance
- B. Proper connections for safety and signaling
- C. Must check the trailer out from Chamberlain (exchequer or seneschal in a pinch)
- D. SCA not responsible for damages or repairs caused by towing the trailer

(LEH) Chapter 4. Managing Assets – Non-Cash; VIII. Vehicles
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APPENDIX: EXCHEQUER - STRONGHOLD OF RATH AN OIR

Currently the Stronghold is in-active. The Barony keeps their monies and reports them as dedicated funds in the quarterly/doomsday reports. A member of the barony and stronghold is safekeeping all the physical assets. The seneschal of the barony is responsible for all official communications/reports during this period.

To be written:

APPENDIX: EXCHEQUER - CHAMBERLAIN

APPENDIX: EXCHEQUER - LEDGER TIPS & QUARTERLY/END OF YEAR (DOOMSDAY) REPORTS

(This is an unofficial attachment to the Appendix, providing helpful information only)

When writing checks and making deposits:

- Mark on the checks/deposit slips the ledger category the item fits in. This makes posting to ledger easier.

Quarterly/Doomsday reports:

- BaO is using Quicken 2009 on a dedicated laptop; categories/sub-categories are arranged to reflect the report form
 - Report: Cash Flow show summary of income and outcome and reflects the SCA report
 - Report: Itemized Categories breaks out all transactions grouped by income and outcome
 - When a check is voided, enter in ledger and categorize as a "void;" this helps track all checks
 - Transaction Type "Info Only" is helpful especially when a receivable from prior year does not clear until the next year
- Use the accumulative setting for each year and the locked form; use drop arrows to update sheet 1 for the current quarter, it will automatically provide the settings throughout.
- Perform in this order:
 - Balance the bank statements and ledger,
 - include all unprocessed checks (pages 3a and 3b)
 - List Receivables (p 5), transactions processed through the bank by end of quarter.
 - Receivables are advances written to individuals to purchase on behalf of the barony. They remain receivable until receipts and or cash is turned in.
 - Receivables can also be NSF and bank charges and remain receivable until financial committee determines bad debt or the owing person pays.
 - Complete all related pages except page 2, save that for last.
 - Inventory (p6) used for lot purchases intended for resale, ie T-shirts for AW 09
 - Regalia & Other Sales Detail (p 7): this is a two part, regalia inventory and sales of non-major inventory items like no longer needed storage locker items. Every year we clean out the lost of found that we kept safe for a year or more and allow participants at Harvest Feast to bid/buy them, proceeds are reported here.
 - Depreciation Detail (p 8); self explanatory mostly, it auto recalculates value at end of year. Any deletions must be off-set in other areas of report.
 - SCA Funds Transferred Detail – In (p 9); received and deposited SCA checks here. If a transfer "in" check written prior quarter but not posted till after end of reporting quarter then it is also reported on page 5 as "Late-arriving transfer checks."
 - SCA Funds Transferred Detail – Out (p 10); #30a Within the Kingdom; #30b to The Corporate Office or Officer and to Outside the Kingdom, Same Country. Cleared or un-cleared through bank
 - Income Detail Part 1 (p 11a):
 - Income Detail Part 2 (p 11b): #3b Adjusted Gross Event Income (exclude monies transferred from another SCA entity like another barony or ACCEPS); #7 Net Advertising Income; #10 Other Income
 - Expense Detail Part 1 (p 12a); #12 Advertising (non-SCA), #13 Bad Debts (requires financial committee approval); #17 Fees & Honoraria (i.e. web service, banquet permits, trailer tags, etc)

- Expense Detail Part 2 (p12b); #20 Insurance (non-SCA); #28 Other Expenses; #29 Donations to other 501(c)(3) (Nonprofit) organization
- Dedicated Fund List #14; currently we have Stronghold of Rath an Oir, Largess, Karl Redstone Memorial Youth Combat and fight practice site. This sheet does not calculate in anywhere, it is for information only.
- Page 2, Income;
 - Note, the amounts include prior year unresolved receivables that cleared during current year, so the total by category could be more than on ledger.
 - Include checks written as remittance but have not cleared the bank yet
 - Do not include receivables, they are automatically reported on Balance Sheet
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- Report Turn-in to Kingdom:
 - Electronic submittal for 1st, 2nd and 3rd without signatures acceptable
 - Electronic submittal for 4th/doomsday recommended for processing, but a signed original is required
 - Copy of ledger
 - Copy of bank statement; last one for that quarter, ie March, June, September and December
 - Because BaO keeps the funds for Stronghold of Rath an Oir a “Negative Report” is submitted every quarter.
 - Reports due to Kingdom by end of April, July, October and January

(This is an unofficial attachment to the Appendix, for information only)

Events at Cam-O-Lot, Randle WA:

- History: First two years Site Owner had their own check-in station at gate in addition to the SCA's, which participants greatly objected. The following year the SCA collected all and paid from till the full site fee based on the sign-in sheets, an absolute no-no. At Autumn War 09 the kingdom exchequer, baronial exchequer and financial committee, autocrats and Site Owner met to sort out how much and how the Site Owner was paid.
- Conclusion:
 - It was agreed that "cash" (not checks) collected included Site Owner's share as if they had their own station at gate.
 - Only participants who paid in cash are counted
 - Cash from till for these are not considered SCA money and therefore not recorded "officially."
 - The site fee collected via checks and pre-registration
 - Are paid separately with a baronial check to site owner as these monies must be processed through the bank and considered SCA money.
- To make the conclusion work the following was determined critical:
 - All must sign in on both SCA forms and Cam-O-Lot's road access waiver form
 - SCA sign-in sheet must be clearly marked:
 - Adult, youth and child
 - Member or non-member status
 - Full fee or day trip
 - Compts (this list must be mutually agreed with Cam-O-Lot)
 - Impact when SCA sign-in sheets are not marked, it must assume that:
 - Youth and child paying a lesser or no fee are counted as adults and had paid
 - Unknown membership status are non-members
 - Day trippers paid full weekend fee
 - Compted participates paid fees
 - Result: less profit for the SCA group holding the event because additional site fee and non-member surcharge are paid out unnecessarily