

Society for Creative Anachronism, Inc.
Canton of Attilium
Financial Policy – Addendum

Purpose

This addendum to the SCA – Branch Financial Policy is established to provide local group controls in accordance with the regulations of the Society and the Kingdom of Atlantia. It shall serve as our operational protocol for financial matters to protect our status as a tax-exempt organization and ensure continuity in administrative functions to meet the needs of our educational and event-related activities as a public, non-profit organization.

Clarification

A “member” is defined as a current paid member of the Society residing within the recognized zip code bounds of our group’s territory.

The “group” is defined as the members of the Canton of Attilium.

The term “ratified” means approved by a majority vote during a regular or emergency business meeting of the populace of the Canton of Attilium.

I. Maintenance of Financial Policy

- A. This policy is superseded by all applicable Federal and State Laws, Corpora, SCA Financial Policy, SCA Exchequer Policy, Kingdom Law, Kingdom Financial Policy and Kingdom Exchequer Policy.
- B. This policy shall be accepted by a majority vote of the membership and replace all previous financial policies and may be amended or replaced by a majority vote of the financial Committee. It may be reviewed at any group meeting.
- C. Approved changes made to this Financial Policy will become effective upon being published in the Canton Newsletter, posted to the e-mail list or posted to the Canton web site.
- D. The populace will be allowed a voice in any financial discussions, however only members may vote to ratify any changes made to the Financial Policy.
- E. Financial Policy will be reviewed annually and upon any change in the positions of the Seneschal or Exchequer.
- F. Financial Policy will be published annually in the Canton Newsletter, posted to the e-mail list or posted to the Canton web site and a copy will be made available to any member who requests a copy.
- G. The Financial Policy will be submitted to the Kingdom for final review, commentary for revisions and posting as seen fit. Any revisions or recommendations for revisions by the Kingdom Exchequer will be addressed to the group Seneschal or Exchequer.

II. Financial Committee Composition – In accordance with Section V of the Kingdom and SCA Inc. Financial Policies, all assets held by the SCA must be handled by a financial committee and all members of the financial committee must be paid members of the SCA.

- A. The Financial Committee is composed of three members: The Seneschal (Legal Representative), Exchequer and one member of the group as elected by majority vote of the general membership at a Business Meeting. In absence of the Canton Elected Committee member the Deputy Exchequer may fill in as the third committee member to perform financial committee functions with exception to signing checks.
- B. The elected Financial Committee member shall serve a term of two years at their leisure and may be removed and replaced by a majority vote of the membership at any Business Meeting where that individual is present for discussion.

- C. In cases where the elected Financial Committee member is no longer active on the committee, no longer a paid member, leaves the Canton or is otherwise incapacitated, a recommendation for removal and replacement may be made by the Seneschal and Exchequer jointly; subject to ratification by the general membership at a Business Meeting.

III. Financial Committee Responsibilities

- A. The Financial Committee is responsible for overseeing the financial health of the group.
- B. The members of the Financial Committee serve as the local signatories on the group's checking account.
- C. Financial Committee will make initial approval of expenditures to be voted upon or final approval of expenditures after being voted upon by the general membership at a Business Meeting. This included the budget for any Officer, Guild Budgets, Event Budgets and any special purchases of goods or services supporting group operations.
- D. The Financial Committee will support the Exchequer and assist with the preparation of the Quarterly Financial Reports as necessary.
- E. The Financial Committee will report on the group's financial status at every Business Meeting and recommend actions needed to preserve adequate operational finances or increase reserves to meet project needs.
- F. The Financial Committee is responsible for keeping abreast of any changes to the superseding governance documents or applicable mundane law and incorporating those changes into the Financial Policy. Such changes do not require membership ratification, however must be published in the next issue of the Canton Newsletter, posted to the e-mail list or posted to the Canton web site.

IV. Financial Committee Operations – Paid membership must be verified for any members voting on financial issues either as part of the financial committee or as a member of the Canton at large. Current membership will be verified by the Seneschal (Legal Representative) prior to calling for a vote on any financial issues. Current membership may be verified by presentation of membership card, or other printed membership verification.

- A. The Financial Committee as a whole or in part may meet at any time to conduct routine business such as signing checks and assisting the Exchequer in fulfillment of other financial responsibilities.
- B. The Seneschal or Exchequer may call an emergency meeting to address time-sensitive issues as needed. Emergencies are classified as time sensitive events supporting approved SCA activities that cannot wait for the next scheduled business meeting. Any decision made by the Financial Committee in must be unanimous. In the event that a unanimous decision cannot be reached, the decision will be postponed until the next scheduled business meeting for discussion and voting by the members of the Canton. In extreme cases the Seneschal may choose to call an unscheduled business meeting of the general membership to discuss and vote upon the issue. Unscheduled or Emergency Canton business meetings require a minimum of 7 days prior notice to the Canton populace by the Seneschal. Group voting decisions will be passed or rejected by a majority vote of eligible voting members present. A record of agenda items and actions shall be kept and reported on at the next Business Meeting.
- C. The Financial Committee must publish recommendations for approval or disapproval of any planned single item expenditure in excess of \$500.00 in the Canton e-mail list for discussion and majority vote at the next Business Meeting. This does not include line items of Event Budgets where the line items are within the scope and overall cost of a previously approved Event Budget.
- D. The Financial Committee may approve emergency expenditures up to \$250.00 in conjunction with sanctioned group activities and only with the full agreement of all three members. Justification must be presented to the membership at the next Business meeting. Any emergency expenditure that exceeds \$250.00 must wait for the next scheduled business meeting or for the Seneschal to call an unscheduled business meeting of the general membership to be voted upon.

- E. Any belief of impropriety by the Financial Committee shall be reported by any member of the group to the Kingdom Regional Seneschal and the Kingdom Regional Exchequer for investigation. It is recommended however, that said individual contact the financial officer within 180 days of the suspected impropriety.
- F. Any member may propose a change in Financial Policy that does not duplicate or conflict with existing governance documents of the Financial Committee. If the Financial Committee disapproves of the change, a discussion of same must take place at a Business Meeting where the general membership may take a majority vote to accept a recommendation.

V. Internal Accounting Structure (Ledger Accounts)

- A. Unallocated Funds: Unallocated Funds – monies collected by the group to support the administrative and event related functions of the group. Unless otherwise specified all money collected will be considered to be Unallocated Funds.
- B. Permanent Funds: Permanent Funds may be established in the future.
- C. Temporary or Obligated Funds: Temporary or Obligated Funds will be established for use as short-term obligations occur. These funds will not be obligated for a period to exceed one calendar year or the designated period of use, whichever is longer. Funding for temporary obligations will have their purpose and time period identified at the time that they are obligated. Any funds remaining after the expiration of the time limit will revert to Unallocated Funds.
- D. A summary of all Temporary or Obligated funds will be conducted at every business meeting.

VI. Income

- A. Definition: Income shall include all monies that come to the group either through event proceeds, fundraising efforts or direct contribution.
- B. Designation of Direct Contributions
 - 1. Donors may designate a specific purpose for the funds that they donate to the group.
 - 2. Should a designated fund no longer exist or already be at its established ceiling, the donor will be afforded the opportunity to change their designation or withdraw their donation. If the donor is unreachable for a period of 30 days and after three attempts, the designated funds become Unallocated funds.

VII. Disbursements, Canton Property and Item Donations

- A. Definitions:
 - 1. Disbursements are any monies released from the group for the purposes of funding events, activities, goods or administration of the group.
 - 2. Canton Property falls into two types, Group and Expendable. Group Property is defined as property that must be accounted for and is not consumed in use. Expendable property is defined as items that have a limited use or are consumed in use. Expendable property is accounted for only until consumed.
- B. Controls
 - 1. Advance Payments
 - a. Advance payments can only be made with the prior approval of the Financial Committee.
 - b. Receipts or repayment must be provided to cover the total amount dispersed within 14 days of the purchase of the item or service that was approved by the Committee unless prior arrangements have been made with the committee.
 - 2. Reports to the populace: The Exchequer, or their designated representative, shall report to the populace all expenditures made since the last Business Meeting.
 - 3. Purchases by members of the populace

- a. Members of the group desiring to use group funds to purchase permanent goods for the group must first submit a written purchase request to the Financial Committee for review.
 - b. The Exchequer will compare all such requests against the current group inventory and will advise the Financial Committee on the validity of the requested purchase.
 - c. The written purchase request must contain the modern name of the requestor, the date of request, a description of the item, the cost of the item and the reason of the purchase.
- 4. Inclusion into Group Property: Any permanent use goods purchased with group monies or donated to the group must be turned over to the Exchequer for official placement into the group property list. All items will be clearly marked as belonging to the group in the most appropriate fashion.
 - a. The Exchequer is authorized to establish a “Quartermaster” Deputy to hold and maintain group property items.
- C. An inventory of the Canton group property accounting will be conducted at a minimum annually and submitted in the 4th Quarter Report. The Exchequer must list who is in physical possession of group property on the 4th Quarter Report to include mundane name, address and phone number.
- D. An inventory of the Canton group property will also be conducted in the event of a change of Seneschal or Exchequer offices and submitted in the next quarterly report.
- E. Items donated to the group become group property identified at the time of their donation as either Group or Expendable.
- F. The disposition of any and all group property shall be discussed and voted on by the majority vote of the group in a Business Meeting. Any person donating items to the group must be informed of this when items are donated.
- G. Pre-Approved Disbursements: The Exchequer is authorized to make the following regular disbursements:
 - 1. Event-related Expenses: Reimbursements may be disbursed for event-related expenses, not to exceed the amount outlined in the APPROVED Event Budget and only upon presentation of valid receipts. Advance payments are only authorized for items specified in the APPROVED Event Budget. Receipts or repayment for advance payments must be provided to the Exchequer within 7 days from the closing date of the event.
 - a. The Financial Committee must approve expenditures that exceed the Event Budget before additional funds may be disbursed.
 - b. All event-related costs shall be disbursed from Unallocated Funds.
- H. Office Stipends: An annual stipend of \$10.00 is approved for each of the group’s Officers to cover the expenses of their office. Additional funding required in the execution of an office requires a discussion and ratification by the group at a Business meeting.
 - 1. The Officers include: The Seneschal, Exchequer, Herald, Knight Marshal, Minister of the Lists, Minister of Arts and Sciences, Chatelaine, Chronicler, Minister of Youth Activities and Chirurgeon.
 - 2. The stipend periods run from the 1st of January through the 15th of December.
 - 3. Stipends shall be disbursed from Unallocated funds and only upon presentation of valid receipts.
 - 4. Receipts may be presented to the Exchequer for reimbursement at any time during the period expended or up to 14 days after the end of the period.
 - 5. Any monies not used will not roll over into the next period.
 - 6. Expenses of any office connected with a specific event should be included in the Event Budget for prior approval.

VIII. Events

- A. Event Budget
 - 1. Members of the populace that desire to Autocrat an Event must submit an Event Budget to the Financial Committee as part of their Event Bid 6 months in advance of the event.

2. Event-related reimbursements may not occur until after the Financial Committee has recommended approval and the membership has ratified the bid for that event and only upon approval presentation of valid receipts.

B. Separation of Event and Fundraising proceeds

1. Should fundraising activities be held at an Event the monies being collected for the fundraiser shall be kept separate from the monies being collected at the gate.
2. The fundraiser organizer must ensure that the monies collected for the fundraiser are turned in to the Exchequer within five working days of the event.

C. Gratis Attendees

1. The following individuals shall be offered free Admittance and Feast (if applicable) at group events.
 - a. The Autocrat of the Event
 - b. The Head Cook of the Event
 - c. The Baronage of Windmaster's Hill
 - d. The King and Queen of Atlantia
 - e. The Prince and Princess of Atlantia
 - f. Children under 6 years old
2. Any per/head fees required by the owner of the site shall be paid by the group only for the specific individuals mentioned above and only if they accept the offer of free admittance to the event.

D. Event Rates

1. Event attendees who are 18 years of age or older shall pay the full site fee.
2. if the event allows for a reduced fee for children, than children between the ages of 6 and 17 inclusive may be charged a reduced site fee at the discretion of the Autocrat.
3. Large family caps on site fees will be at the discretion of the Autocrat.
4. All non-gratis event attendees who are onboard will pay the full feast fee.

E. Reporting for Group Events

1. Autocrats for group Events must turn over the event profits, copies of the gate sheets and all applicable receipts to the Exchequer within 7 working days from the closing date of the event.
2. The original gate sheets and waivers that were collected shall be turned over to the Seneschal within 7 days from the closing date of the Event.
3. Following receipt of the items mentioned above, the Exchequer shall prepare the financial report for the Event, ensure that it is reviewed and approved by the Autocrat, and submitted in accordance with Kingdom policy.
4. Non-member surcharges collected at the Event shall be forwarded to the Kingdom in accordance with Kingdom and Society policies.
5. Any fees collected by the MoL at the Event shall be handled in accordance with Kingdom policy.

F. Reservationists/Gate Operations

1. The Reservationists shall take advance registrations for an Event by mail or in person.
2. The Reservationists shall record all reservations on a Reservation Log kept in a fashion that records the following:
 - Attendee's mundane name
 - SCA name if any, membership # if provided
 - Fees paid and for what purpose
 - Method of payment (Cash or Check #)
 - Justification if Gratis and any appropriate explanation notes
3. A receipt shall be issued for any cash received and a copy maintained with the log. All checks or money orders received will be photo-copied prior to being turned over to the

Exchequer for deposit. These copies will be maintained by the Exchequer and destroyed after a period of 60 days provided the checks have cleared the bank.

4. The Exchequer shall issue an advance check for no more than \$100.00 to the Event Autocrat for gate change.
5. The gate proceeds shall be kept in a secure fashion at all times.
6. A self copying receipt book shall be used to record all cash received.
 - a. All attendees shall check in with the gate. Gate keepers will validate attendance of all paid pre-registered, collect any monies due, verify current membership, collect non-member surcharge (NMS) if applicable and require Waiver completion if appropriate.
 - b. A gate log will be kept in a fashion that records the following: Attendee's mundane name, SCA name if any, membership #, fees paid and for what purpose, method of payment (Cash or Check #), justification if Gratis and any appropriate explanation notes.
 - c. No advance overpayments or refunds will be disbursed from the gate.
 - d. The attendee or party requesting a refund in whole or part for fees already collected must submit a written request to the Autocrat for validation and forwarding to the Exchequer for payment. This request must include the individual's mundane name and contact information including phone number, SCA name and reason for payment of refund.
 - e. The Exchequer will, for valid requests, issue a check for payment or refund within 30 days.
7. Upon the close of the gate, all gate receipts, gate logs, waivers and other related paperwork shall be turned over to the Autocrat unless other arrangements have been made with the Autocrat or Exchequer.

IV. Financial Statements

- A. In accordance with Society Policy the financial records of the group shall be made available to the membership in a timely fashion.
- B. The Comparative Balance Sheet and Income Statement from the Year-End report (Doomsday) shall be published in the Canton Newsletter, posted to the e-mail list or posted to the Canton web site.
- C. The Exchequer shall provide a copy of the Comparative Balance Sheet and Income Statement to any member of the group that submits a request for a nominal fee.
- D. The Exchequer shall provide a copy of all reports to the Canton Seneschal either electronically or photo-copied as needed.
- E. A copy of the Quarterly Report and Year-End (Doomsday) will be submitted to the Baronial Exchequer either electronically or photo-copied as needed.

X. Deposits/ Withdrawals

- A. No one shall withdraw any cash funds from any checking or savings account maintained by the group.
- B. All disbursements from group accounts will be by check.
- C. The Exchequer will make all deposits into any accounts held by the group.
 1. The Exchequer may delegate deposit authority to others as needed.

Adoption recommended by unanimous vote of the Financial Committee on 18 Dec 2008.

Motion ratified by unanimous vote of the membership on 18 Dec 2008.

Financial Committee: Gavin McRoberts (Seneschal), Darrell Newman (Exchequer), Audette (Member at Large) Denise Lloyd