

Financial Policy for

Canton of Kappellenberg

1. Composition of the Financial Committee.
 - a. The Canton Financial Committee consists of the Seneschal, the Exchequer, and those currently paid members of the SCA, Inc. in attendance at a scheduled Canton business meeting who are at least sixteen years of age. Proof of membership must be provided to the Exchequer as requested.
 - i. Members who have not yet reached sixteen years of age, or Non-SCA members, are encouraged to participate in the meetings and discussion of a topic, but are not allowed to vote.
 - b. Each member must recuse themselves from voting on any financial decisions in which there is a conflict of interest or an appearance of impropriety.
 - c. All votes on financial matters must be approved by simple majority (51%) of the Canton Financial Committee.
 - d. The Exchequer may veto any proposed expenditures if the proposal is for greater than the current unallocated balance of the Canton's Accounts or is not permitted under policy or law.
2. Terms of Financial Committee members.
 - a. The terms for the Canton Seneschal and Canton Exchequer are linked to and dictated by the terms of their respective warrants.
 - b. The term of Financial Committee membership of a currently paid member of the SCA, Inc. as specified in 1.a above, is the duration of the scheduled canton business meeting attended.
3. Timeframes and methods for meetings.
 - a. Meetings of the Canton Financial Committee occur at regularly scheduled and emergency Canton business meetings.
 - b. The canton shall hold at least one business meeting in a quarter, unless canceled by the Seneschal for acts outside the control of the SCA (e.g., inclement weather, loss of venue, pandemic)
 - c. The schedule of Canton Business Meetings is maintained by the Seneschal and will be published to the Canton members in advance of the meeting taking place, via email, listserv, Facebook group, Baronial Calendar, or other methods as deemed necessary.
 - d. The financial committee may choose to cancel or move a future business meeting to another day and/or time and any such change published to the canton populace.
 - e. Meetings may be conducted in person or over teleconference service (such as Zoom) as needed.
4. Timeframes and methods for action approval under normal circumstances.
 - a. Timeframes: see 3 above

- b. Methods: see 1.c above
- 5. Timeframes and methods for meeting and approval in emergencies. (Canton Emergency Financial Committee)
 - a. The Canton Emergency Financial Committee consists of the Exchequer, the Seneschal, and one other warranted officer of the Canton (Marshal, Herald, MOL, A&S Minister), or the warranted deputies thereof.
 - b. The Canton Emergency Financial Committee will only meet and approve expenses if at least 3 of the people mentioned in 5.a. are able to meet or converse and approve the expenses. Meetings or conversations can occur in person, over the phone, or other teleconference.
 - c. The Canton Emergency Financial Committee may authorize disbursements from the General Fund between business meetings up to \$250 or 25% of the current unallocated General Fund balance (whichever is less) between business meetings. All such decisions must be announced at the next business meeting.
 - d. Each member must recuse themselves from voting on any financial decisions in which there is a conflict of interest or an appearance of impropriety.
 - e. Approval of expenditures is by a simple majority of The Canton Emergency Financial Committee.
 - f. The Exchequer or designate must report all of the activity of the Canton Emergency Financial Committee at the next regularly scheduled Canton business meeting.
- 6. Reporting Schedule for Branches
 - a. The reporting schedule for the Canton follows the timeline set in Kingdom and Society policy.
- 7. Reporting requirements for branch reports
 - a. Reporting requirements follow the requirements set in Kingdom and Society policy and as directed by the Kingdom Exchequer
 - b. If an event occurs on the last two days of a quarter or straddles the end of one quarter and the beginning of the next quarter (i.e. March 30 and/or 31; June 29 and/or 30; September 29 and/or 30; December 30 and/or 31), the event will be reported in the following quarter.
- 8. Timeframes and methods for review and revision of the financial policy.
 - a. Kappellenberg Financial Policy Procedures
 - i. This Financial Policy is superseded by: Kingdom Exchequer Policy, Kingdom Financial Policy, Kingdom Law, Society Exchequer Policy, Corpora, State, and Federal Law.
 - ii. This Financial Policy must be accepted by a majority vote of the Canton Financial Committee and replace all previous financial policies and may be amended or replaced by a majority vote of the Canton Financial Committee.
 - b. The review of this financial policy shall be done once annually by the Canton Financial Committee. If there are updates required by changes to Kingdom or Society Law/Policy,

the Canton Financial Committee will be alerted to those changes by the Exchequer at the next possible Canton Meeting and those changes will be adopted at that time.

- c. The Canton Financial Committee may authorize creation of an ad hoc financial policy review committee at any time as deemed necessary.
 - i. The Exchequer is the Chairperson of this ad hoc committee.
 - ii. The Seneschal and Deputy Exchequer shall be members of the committee.
 - iii. Other members of the committee shall be selected by the Exchequer and Seneschal.
9. Methods for controlling cash receipts
- a. As dictated by Kingdom and Society policy.
10. Policies regarding event admission charges, refunds, or complimentary passes. (Events)
- a. Event Bids
 - i. The bid submitter(s) must present an itemized budget for an event at a Canton business meeting for approval. Approval of the budget does not imply immediate allocation.
 - ii. The Autocrat of the event will be a Deputy of the Seneschal for the duration of the event bid – from pre-planning, through the event itself, and until the event reports are submitted and accepted.
 - iii. The Reservationist / Troll / Head of Gate will be a Deputy of the Exchequer for the duration of the event bid – from pre-planning, through the event itself, and until the event reports are submitted and accepted.
 - b. Event Budget
 - i. If the event was previously approved without budget, the budget must be approved by the Canton Financial Committee.
 - ii. This budget is expected to be followed by the Autocrat and event staff. If the event as a whole will be in budget, overages of any line item of the budget may be approved or rejected by the autocrat. If the event is over budget, then these items must be brought to the Canton Financial Committee for approval.
UNAPPROVED EXPENSES IN EXCESS OF THE TOTAL EVENT ALLOCATION WILL NOT BE AUTOMATICALLY APPROVED.
 - c. Complimentary Attendance
 - i. Event(Site) fees, Feast fees, Cabin and/or Camping fees may and are strongly suggested to be waived for the following individuals:
 1. Majesties of any SCA Kingdom
 2. Highnesses of any SCA Kingdom or Principality
 3. Excellencies of Windmasters' Hill
 - a. If the event is to host the Investiture of a new Baronage of Windmasters' Hill, the incoming Baronage is also included.
 4. Autocrat/Event Steward
 - a. If there is more than one person serving as Autocrat for an event, only the fees of the primary/lead Autocrat may be waived.

5. Head Cook
 - ii. Feast fees are waived for all seats at High Table.
 1. The number of possible guests at high table should be established in advance. That information should be passed on to TRM, TE Windmasters' Hill, or their designate.
 - iii. Event (site), Cabin, Camping, and/or Feast Fees may be waived for other special guests if approved by the Canton Financial Committee or by the Canton Emergency Financial Committee if the Canton Financial Committee will not be meeting before the event.
 - iv. All event fee waivers are expected to be included in the event bid and budget
- d. Event Reservations and Check-in
 - i. All event registrations will be accepted by electronic payment (SCA-rs, PayPal, etc.), or via cash. No checks will be accepted for event registrations.
- e. Event Reservation Cancellations and Refunds; Event refunds must be provided as follows:
 - i. Refunds may be requested for the following
 1. Site Reservation
 2. Cabin Reservation
 3. Camping Reservation
 4. Feast Fee - only if requested 48 hours prior to the opening of gate.
 - ii. We do not resell unclaimed reservations.
 - iii. Cancellations received at least five business days prior to the start of the event will be refunded once the funds have cleared and may be processed at the Exchequer's earliest convenience regardless of the profit or loss of the event.
 - iv. No refunds will be given if the event does not make a profit (except in the case of 10.e.iii above). No refunds will be given to those who have checked in with gate.
 - v. The Exchequer must receive refund requests in writing or via email, no later than five business days after the close of the event. Exceptions may be made by authorization of the Exchequer in consultation with the Autocrat and the Seneschal.
 - vi. All refunds must be paid by check and shall not be issued until the event Income has been received and deposited. No individual refund may be issued until that reservation has cleared.
 - vii. All refund requests must contain the following information in order to be honored:
 1. Legal name(s) for every person the refund applies to
 2. The legal name to whom the check is to be made payable
 3. Mailing address for refund
 4. What the refund is for (feast, site, camping, etc.)
 5. Additional contact information (preferred, email or phone)
 - viii. A copy of the Canton financial policy will be available at check-in.

- f. Receipts: The event staff must turn in event-related receipts and requests for reimbursement no later than 5 business days after the event.
 - g. Event Financial Report: The Exchequer must assist the Autocrat in completion of the event report, which is filed with the quarterly Exchequer report, along with copies of all expense receipts related to the event. The event report must be presented to the Canton at the first business meeting after the event books have been closed.
 - h. No refunds, receipt reimbursements, or disbursements will be given from the event Cash Box at Troll/Gate.
11. Policy regarding asset management and control of inventory including trailer policy
- a. Canton Equipment
 - i. It is the expectation that the Canton of Kappellenberg, that no member should be unduly burdened in the storage of Canton Property. If there is no reasonable method to store canton equipment, the Financial Committee should explore options to divest of the equipment or seek a long-term storage solution.
 - ii. Canton Equipment records are to be maintained by the Canton Exchequer or their deputy.
 - iii. Canton Equipment is available only to SCA Inc. groups for SCA Inc. events and activities.
 - iv. The loan of equipment to an SCA, Inc. branch requires approval of the Canton Financial Committee.
 - v. The SCA, Inc. branch borrowing the Canton equipment is responsible for reporting any damage and is financially responsible for undue wear and tear and/or damages. Any SCA, Inc. branch borrowing Canton equipment must be informed of this policy before borrowing the equipment.
 - vi. Canton Seneschal, Autocrat of any SCA event, or their designees may check out Canton equipment from the Exchequer for SCA purposes.
 - vii. All Canton equipment is expected to be returned in a timely manner. If any damage has occurred or the equipment is not being returned in the same condition as when it was checked out – it is the responsibility of the person who checked the equipment out to report that to the Exchequer.
 - b. Lost and Found
 - i. Any items left at an event site or at the site of an SCA activity (fighter practice, A&S meeting, Canton Meeting) will be considered to be part of the Canton's Lost and Found Inventory.
 - ii. The organizer of the event or activity is responsible for doing their best to publicize the existence of a Lost and Found item.
 - iii. If the owner does not claim the item within 1 year, the item will become property of the Canton, and may be disposed of in accordance with Kingdom/Society policy on disposing of equipment.
 - c. Trailer policy is not applicable
12. Prohibited Activities
- a. RAFFLES AND ONLINE AUCTIONS are prohibited.
 - b. FIREWORKS - The purchase, ownership or sale of fireworks is prohibited.

13. Policy on Sales Tax

- a. Not applicable in the Kingdom of Atlantia

14. Special Purpose and Dedicated Funds

- a. Unless otherwise specified all monies will be considered to be General Fund. All funds may be changed or amended at any time by a majority vote of the Canton Financial Committee.
- b. The Canton has no permanent allocated funds
- c. Temporary Funds:
 - i. These funds must be used for expenditures that have an immediate use and end date.
 - ii. The allocation of these funds must be voted for by the Canton Financial Committee at a regular Canton business meeting.
 - iii. If these funds are not used in all or in part after one year from the establishment of the fund, the money will be automatically de-allocated unless otherwise designated by the Canton Financial Committee.
- d. Disbursements
 - i. The Exchequer is authorized to make disbursements as approved by the Canton Financial Committee or the Canton Emergency Financial Committee.
 - ii. The Exchequer is authorized to make disbursements for officer collected money to other SCA Inc bank accounts – such as for heraldic submissions paid in cash to the Herald – without approval by the Financial Committee, so long as the net balance of the Canton’s funds remains the same.
 - iii. No reimbursement will occur without receipts.
 - iv. Should the Exchequer deem any requested amounts questionable, they must consult with the Canton Financial Committee.
 - v. No signatory may sign a check made out to themselves or anyone who resides at the same address.

15. Policy Procedures and Exchequer Duties

- a. The Exchequer
 - i. The Exchequer must maintain a checking account with appropriate signature cards for the group, file all quarterly and event reports as required by Kingdom and Society law and policy, and enforce and maintain the group's financial policy. Signatories on the checking account must consist of those officers mandated by Kingdom Policy and Law and any at large signatories as deemed necessary by the Canton Exchequer
 - ii. The Exchequer is the chairperson of the group's Emergency Financial Committee (see section 5) and holds primary responsibility for coordinating with other members of the committee, and for communicating the committee's actions with the populace.
 - iii. The Exchequer must publish or report the financial status of the group at least yearly. The quarterly exchequer reports will be made available to any SCA member, within a reasonable time, upon request.