

Exchequer Report Tips

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Completing the quarterly Exchequer reports seems to be a source of stress, but some organization throughout the year and an understanding of where things go can help relieve that stress. This document was created because I have trouble filling out the report, too – it helps me get it right, and I wanted to share what I learned while I was Exchequer for the Barony of the Sacred Stone.

This assumes you are starting with an existing report, which is most likely. I do recommend at least once a year checking the version on the Kingdom website, in case it has been updated. If that is the case, you'll download the newest version and you will have to manually enter all the figures until the report matches your last quarterly report. Then you can use it to generate the report for the new quarter.

NOTE Be sure when downloading the newest version, you download the correct form. Most of you will download from the group labeled **SCA, Inc. Financial Reports (US, non-subsidiary)**. Maryland, and others like Maryland, who have their own tax ID separate from that of SCA Inc., will download from the group labeled **SCA, Inc. Financial Reports: Subsidiaries**.

NOTE The report version being discussed in this document is the “Medium” version. The version you use may have additional pages, or may not have some of the pages in the “Medium” version.

Prior to 2016, all quarterly reports were sequential. This is selected on the first page of the report (Contents). This was switched to cumulative for the Domesday report (also referred to as the Doomsday report). This resulted in 5 reports per year: 4 quarterly reports and one Domesday report. In 2016, this was changed to having all reports be cumulative, resulting in 4 reports per year. The 4th quarter report was also the Domesday report. Some people find that it is harder to balance a cumulative report. Running the report first as sequential and balancing it, and then creating the cumulative report and adding the numbers in from the sequential report, might be helpful for this issue. Keeping good notes in the comments also helps, since you can see where all the figures come from – especially for page 4.

The instructions that follow are for doing the report as cumulative.

When you are ready to generate the report for the next quarter, click on <CREATE next Quarter/Year Report in New Workbook>. It will save the new report into the same folder as the one you are using to generate it. To save yourself the trouble of moving reports around, I recommend that you keep all quarterly reports and the .pdf versions that are sent to Kingdom in one folder.

NOTE If you cannot generate a new report or can't edit the new report, make sure that you have Enabled Editing. There should be no yellow strip at the top of the page.

Preliminary Work

- On the Balance sheet (page 3), check to ensure that the Start numbers are the same as they were from last quarter's Start numbers. They do not change at all through the year. They should match the Ending numbers from the previous year's Domesday. If they change, you have made an error somewhere.
- Check Page 6, Inventory Detail feeds page 3 line d. I have found that page 6 data does not come forward in the generation. You may need to copy the data from last quarter's report, before you can update it for anything that might have sold.
- Page 14, Funds, does not come forward in the generation. You will need to re-enter the data for the funds, and update for new numbers.

Review the general information on pages 1, 2a, 2b if any, and 13. These pages must be correct. Additionally, they will show when a membership is close to expiring, which is a reminder to renew. Be sure that the box marking the makeup of the Financial Committee on page 13 is marked; report generation sometimes loses that.

Page 2a – Primary Account (and 2b)

Sections 1, 2, and 3 can be completed once you have the last quarterly bank statement, and have balanced it. You can begin working on the quarterly report before you get the bank statement, but cannot complete it until this page has been completed.

This page is worked the same whether you are working a cumulative or sequential report. It is a snapshot of the *current* bank statement, *current* outstanding checks, *current* deposits not on the statement.

This page is fairly self-explanatory. It is another way of balancing the bank statement. That is *all* that it is – outstanding checks and deposits on this page must also be elsewhere on the report to balance the entire report.

Line 1 is the balance from the last bank statement in the quarter. In section 2, you enter any deposits that were made since the end of the statement, and in section 3, you enter any checks that are still outstanding, including those written before the current quarter. Do not enter anything from after the end of the quarter. Since this is cumulative, as the year progresses, some outstanding checks will drop off the list from previous quarters.

In block 5, you enter the balance from your checkbook, or register, or ledger, or whatever tool you use to track your checking account. If you have checks or deposits after the end of the quarter, be sure to use the balance at the end of the quarter, not the actual ending ledger balance. The spreadsheet then does the balancing

calculations (bank statement balance + outstanding deposits – outstanding checks should equal checkbook balance).

If it does not, find and fix the error. Perhaps you have not yet entered bank charges in your checkbook balance? Maybe a check cleared with this statement that you have not removed from section 3. If you were able to balance the bank statement against your check register, this page should not be difficult to balance.

If you do have a secondary account, you'll complete page 2b. It has the same function (balancing the statement against the check register), but does it in a different format, without showing the detail lines.

Page 3 – Balance

Other than making sure the Start figures in section I. Assets are unchanged, you will not be changing anything on this page. However, you are going to be very interested in the calculations on it, since section III shows whether or not you have finished the report! When IIIA = IIIB, you are finished.

However, each line with a calculated result comes from somewhere else in the report. The source for it is shown under the heading “(from page)”. This is good information for you to know, when you are trying to figure out why your report is not balancing.

If it is not balanced (and it rarely balances the first time through), one of the things I do is determine what the difference is between IIIa and IIIB. Sometimes that difference will help me figure out what I missed. I'm \$20 off – so I look for a \$20 amount, or two \$10 amounts, or 4 \$5 amounts. Most of the time it does not help until I am very close, but it does help me fix the last little thing and complete the report.

Page 4 – Income

The title of this page in Contents is confusing, since the income figures come from elsewhere in the spreadsheet, and your work will primarily be in the Expenses section of the page. The top section, “Income” has only one field that can be manually entered, for Interest Earned.

I maintain an Excel spreadsheet of my own creation for the checking account. You may use the bank book, or the Excel spreadsheet you can find with the Exchequer Forms on the Kingdom Exchequer website (It is called “Ledger”), or any other method of tracking the details of your bank transactions. You will use it to balance your account, maintain a history of your account, and write your quarterly reports.

The exchequer that had my account before me used the Ledger from the Kingdom website. I simply was not comfortable with it, so I created my own. You will develop your own method of keeping track of everything. That is why this document is called “Tips...” instead of “How to...”.

Whatever you use to track your cashflow, the figures that are in the “Expenses” section will come from that record.

The “Expenses” section has three columns into which data may be entered: Office & Admin, which you’ll see elsewhere in the report abbreviated as OA; Activity Related (AR); and Fund Raising (FR). OA will be for things like the bank service charges (except for fees for insufficient funds from a check that bounced from a pre-registration for an event), office supplies meant for your use in your job, or the Seneschal’s use in their job, site fees for group meetings, rental for a storage unit, etc. AR are any expenses related to events. This includes purchase of equipment that is not meant for a specific event but is intended for use at an event, such as pop-ups, when the expense is less than \$500.01. FR is where you report expenses incurred for fund-raisers, such as food purchased for a luncheon intended as a fund-raiser.

The rows are fairly self-explanatory, and some of the data comes from entries on other pages (only blue fields can be edited on this page). I strongly recommend that you add information about your entries here to the Comments page, and if necessary, continue on the Free Form page. This helps you find errors, and it helps your Regional or Kingdom Exchequer understand what is going on with your account. For example, here are some figures from a 3Q report:

EXPENSES	(from page)	Office & Admin.	Activity Related	Fund Raising
12 Advertising (NON-SCA)	(12a)		0.00	
13 Bad Debts	(12a)	0.00	0.00	0.00
14 Bank Service Charges		16.00	12.00	
15 Depreciation	(8)	0.00	0.00	0.00
16 Equipment Rental & Maintenance			767.59	
17 Fees & Honoraria	(12a)	0.00	0.00	0.00
18 Food			2,058.34	
19 General Supplies		28.98	1,421.83	
20 Insurance (NON-SCA)	(12b)	0.00	0.00	0.00
21 Occupancy & Site Charges		660.00	1,396.00	
22 Postage & Shipping, PO Box Rental				
23 Printing & Publications				
24 Released Equipment	(7)	0.00	0.00	0.00
25 Telephone				
26 Travel (Gas, Tolls, Airfare)			237.91	
27 SUB-TOTAL	(Lines 12-26)	704.98	5,893.67	0.00

And here are some of the comments for that report:

P4 L19 AR Archery Netting purchase \$199.95
P8 - Purchased large used pavillion \$3000. We have borrowed it for many events, and now have purc
QTR 2:
P4 L14 OA - bank service charges = \$4 (one was refunded from quarter 1)
P4 L18 AR - food for Crown Tourney = \$574.80
P4 L19 AR - supplies for Gardens of Thyme = \$54.77; supplies for WoW10 = \$372.71
P4 L19 OA - 2 packs (200) of deposit slips from Wells Fargo = \$28.98
P4 L21 AR - site fee for Gardens of Thyme = \$432; site fee for Spring Crown Tourney = \$1000
P4 L21 OA - Rental for storage unit, Olympic Storage, effective May 1 2016 - April 30 2017 \$55/mo
QTR 3:
P4 L14 OA: Charges from Wells Fargo for check copying. AR: NSF fee (cleared) from SSBB
P4 L16 AR: A&J Rentals for tents, chairs, tables for SSBB. \$513.80. Uhaul for SSBB \$253.79
P4 L18 AR: Lunch supplies SSBB \$214.83; tea house supplies SSBB \$17.54; potluck supplies Crecy

You can see that not only do these comments state what event was involved, if the expense was related to an event, but they also often say to whom the check was written. If I am unable to balance the 3rd quarter report, I can add up these numbers and actually compare them with my ledger to ensure I entered them correctly. It provides a history of what happened for the next Exchequer, too, and if you are having problems balancing, it will help your Regional help you sort it out.

Page 5a – Asset Detail

This page and the next one contain “temporary” information. When you have closed the item on this page, you will put that amount somewhere else.

Receivables

The Receivables section shows who, what, and how much for checks you have written to individuals for which you do not yet have receipts. In some cases, the checks are advances, so you might be expecting both a receipt and some change. You carry these entries here until you get the receipt and change (if applicable) and then you put the amount into the appropriate place on page 4 Expenses.

Note that when you put the amount on page 4, it is the actual spent amount, not the amount of the advance. For example, if you wrote an advance check for food for a feast for \$500, and the cook brings back receipts amounting to \$482, plus \$18 cash, you would report \$482 on page 4 line 18AR. You deposit the \$18, which does not need to be reported separately on the report (unless the deposit is not on the bank statements for the period).

FOR SEQUENTIAL REPORTS (no longer being done):

I am discussing sequential reports here so you understand what these fields are doing. Once you understand that, you should have a better understanding of what you are doing with these fields for cumulative reports, which are handled differently.

When you have first put an amount in the Receivables section, you fill out Prior Amount as \$0.00 (it did not exist for the last report) and Current Amount as \$n.nn

(whatever the actual amount of the check is). If the receivable is not cleared for the next report, both Prior Amount and Current Amount have the actual amount of the check. When the receivable is cleared (you get the receipt and change, if any), the Prior Amount has the actual amount of the check, and the Current Amount has \$0.00. On the quarter after the receivable has been cleared, if both columns would be zero, you don't need to report the receivable.

Example:

In February you write a check for \$100 to Joe Smith for \$100 for food for a luncheon for an event that will be held in late March. You have not gotten a receipt to clear that amount, and it is now April and you are working on the quarterly report. Your receivables look like:

RECEIVABLES: Owed From	Reason	Prior Amount	Current Amount
Joe Smith	Lunch for Great Event	0.00	100.00

In July you are completing the quarterly report, and you still have not gotten any receipts or change. Apart from being Evil Exchequer all over Joe, you need to fill out the receivables:

RECEIVABLES: Owed From	Reason	Prior Amount	Current Amount
Joe Smith	Lunch for Great Event	100.00	100.00

In October, you have beaten Joe up enough, and finally gotten the receipts and change. He spent \$85 and gives you \$15 change. You fill out the receivables:

RECEIVABLES: Owed From	Reason	Prior Amount	Current Amount
Joe Smith	Lunch for Great Event	100.00	0.00

AND you add \$85.00 to page 4, line 18 in the Activity Related column.

For the report done in January for QTR 4, for this entry, Prior Amount would be \$0.00 (because that is what you reported in October) and current amount is \$0.00, so you don't report this anymore.

FOR CUMULATIVE REPORTS:

If the item you are entering in ANY fields having Prior Amount and Current Amount did not exist on the Domesday report from the previous year, the Prior Amount will be \$0 and it will remain \$0 through the year. Enter the Receivable (or whatever) in the Current Amount. When you create a new quarterly report, the dollars in the Current Amount field will clear out. If the item is still outstanding, you will need to check the report from the previous quarter to get the figure and put it back into the current report manually. This is easy to overlook and one of the first places you should check

if your report does not balance. The line will have the From and Reason fields filled out and no dollars.

After the Receivable (or whatever) has cleared on a cumulative report, set the current amount to zero, be sure to report the dollars elsewhere on the report appropriately, and leave the line there for the rest of the year showing \$0 in Prior and Current. Since the dollars don't carry forward in the Current column, you may want to add a note to the reason field saying the date it cleared, so you know which ones are cleared and which ones you need to re-enter.

TIP: Often, Joe does not have the exact change and he is not too worried about it. You wrote the advance check for \$100, he spent \$82.50, and he gives you a receipt for \$82.50 and a \$20 bill and says something like "keep the change" or "it's a donation". You report the expense as \$82.50. And you report \$2.50 as a donation on page 11a, under #2. DIRECT CONTRIBUTIONS, line a. "Donations received without consideration". And you thank Joe sweetly.

TIP: If a check you have received "bounces" for non-sufficient funds (NSF) from the bank, that also is recorded on this page as a Receivable. The amount recorded should be the amount of the check PLUS the bank NSF charges. These monies do not go on page 4 as Bank Charges. You will track it here until you give up and write it off, at which time it gets recorded as a bad debt on page 12a, and the Current Amount on the Receivable becomes \$0.00

TIP: If an amount is resolved (zeroed out) for the current report, that amount **MUST** show up as an expense elsewhere, most likely on page 4. Failure to do this will result in an out of balance condition. Likewise, adding it as an expense and forgetting to zero it out on this page will result in an out of balance condition. Again, something to check if your report is out of balance.

Prepaid Expenses

As described on the report, prepaid expenses are any expenses we have paid for in advance. Normally these will be such things as deposits for equipment rental, or deposits to reserve a site for a future event. Occasionally they are payments in full for "services" that we will receive at a later date.

As with the Receivables, we maintain the same sequence for Previous and Current, until the service actually is provided or the event occurs. Then the current amount is zeroed out, just as is done for Receivables, and added instead to the Expenses on page 4.

TIP: If an amount is resolved (zeroed out) for the current report, that amount **MUST** show up as an expense elsewhere, most likely on page 4. Failure to do this will result in an out of balance condition. Likewise, adding it as an expense and forgetting to

zero it out on this page will result in an out of balance condition. Again, something to check if your report is out of balance.

Page 5b – Liability Detail

Since this page is very clearly explained, a lot of additional explanation is not required. The Prior and Current columns work the same as for Receivables on 5a.

The key thing to remember for this page, as for page 5a, is that if an amount is resolved (zeroed out) for the current report, the amount must show up elsewhere on the report. In this case, the Deferred Revenue for events should be on page 11b, while Payables and Other Liabilities will probably be on page 4 when they are resolved.

I myself attempt to write a check as soon as I am handed a receipt, and have not yet needed to use the Payables area. I have also not had any reason to use Other Liabilities.

Page 6 – Inventory Detail

You may never have any reason to use this page. The description on the page is clear enough. There are just a couple of points to mention.

The amounts do not carry forward when the new report is generated, so you will have to enter those amounts every quarter.

Do not sell in partial units. For example, my group purchased a lot of trim made with the Baronial symbol, which can be sold by the yard. The calculations on the page are not able to handle half yards (or anything other than whole units). When someone purchased 4.5 yards, I was unable to balance this page until another sale including a half yard was made – the total sales then came to a whole number and after that the page balanced.

Page 7 – Regalia Sales

This page is used for reporting all regalia assets valued at \$500 or more. Regalia is limited to items that do not depreciate. See the Exchequer Handbook for more details, and read the description at the top of the page for some other suggestions of items that are reported here.

Unless your group is at the Baronial level or above, where such things as coronets might be expected to be owned and passed on to each new Head of State, so to speak, you may never have a reason to report regalia. I simply check the page to ensure that the number has not gotten lost. If it vanishes in the generating of a new report, I put it back. Keep an eye on this – the numbers do like to get lost.

You would also use this page to report sales of other inventory (things that were previously reported as Supplies, rather than things that are reported as Depreciable Assets). For example, your group purchased a day shade for \$200. It was not over \$500, so it was not reported on page 8. You reported it as Supplies & Equipment on page 4. Now the group has determined they no longer have a use for the day shade, but it is still in good shape, so they vote to sell it. You report the sale here under Other Sales Income.

And finally, if you dispose of regalia, or an asset that IS depreciable, which has been on page 8, you enter that on page 7 under Released or Sold Asset. If you sell it, enter the sales income here.

Page 8 – Depreciation Detail

Asset purchases are entered on this page. Purchases of trailers or electronic equipment such as computers go in the 5-year depreciation section. Other purchases of equipment (such as pavilions) go in the 7-year depreciation section.

Note that this is for purchases that are **greater than \$500 each** (or valued at greater than \$500, if one was able to make the purchase at a good discount). If it is less than \$500.01, it gets reported on page 4.

The quarter in which the purchase was made is on the left side of the page for each line. The next column on each table (or the first column on the main table, to the left of the item description) indicates if the purchase is for type OA (Office & Administration), AR (Activity Related), or FR (fund raising).

Other columns are self-calculating – the only columns you need to fill in other than the quarter and the type are the description and the cost. Once those are completed, the spreadsheets will take care of everything else.

I was the Baronial Exchequer. Examples of what the Barony reports on the depreciation page:

The Baronial pavilion

The thrones and stools

The camp showers owned by the Barony.

All are in the 7-year depreciation section, and all are activity related. The Baronial coronets are not reported here – they do not depreciate. They are reported on page 7.

Notes: You do not remove anything from this page, even if the depreciation period is over, unless the item is taken out of use. It appears that the quarter purchased indicator clears after the year of purchase.

Page 9 – Transfer IN

If you receive funds from another SCA group, they are reported here. For subsidiaries, such as Maryland, this applies for funds from another SCA group *in Maryland*.

Examples of occasions when you might receive funds from another SCA account:

- Someone from another group is handling pre-registration for your group's event, and uses their own group account to handle the money until they are able to give it to you. This does not pertain to PayPal.
- Your group co-sponsors an event with another group and splits the income. They are responsible for handling the money, and they send you a check for your portion.
- Your group sponsors a Kingdom University and they reimburse your expenses.

TIP: Scan ALL of the checks you receive for any reason. If they are for event registrations, you only need to keep the scans until the event books are closed and the deposits have cleared the bank – they help you sort out issues, if any, and provide information for chasing after NSF checks, if any. If they are for incoming transfers, you'll need that check number for this section, so the scan comes in handy.

TIP: If your group is not in Maryland, checks from the Maryland subsidiary don't go here. They go on page 11a, 2a. This is true for any group receiving monies from a subsidiary group – if you are not sure, ask them!

Page 10 – Transfer OUT

If you send funds to another SCA group, that is reported here.

There are three sections:

- Within the Kingdom
- Outside the Kingdom to a Corporate Office or Officer
- Outside the Kingdom, same country

Examples of types of funds that are transferred out:

- The Minister of the Lists at an event gives you cash that was taken in for authorizations. You deposit that cash and send a check to SCA Inc., Kingdom of *your Kingdom name*. It goes in the Within the Kingdom section (first section) (see also page 11a where you show that the cash was given to you).
- You send a check for the non-member surcharge paid in at gate at an event. It goes to SCA Inc., Kingdom of *your Kingdom name*. It goes in the Within the Kingdom same country section (first section)
- You send a check for equestrian insurance to SCA Inc. It goes into the middle section Corporate Office or Corporate Officer.

- You send a check to a different Kingdom. It goes in section B, Outside the Kingdom, Same Country.

So, a little simpler set of rules:

If your check is written to SCA Inc., Kingdom of Your Kingdom - it goes in the Within the Kingdom section.

If your check is written to SCA Inc, Barony of / Canton of / etc., and that group is in the same Kingdom as you are – the check goes in the Within the Kingdom section.

If your check is written to SCA Inc. and that is all – it goes in Section A, The Corporate Office or Officer.

If your check is written to SCA Inc., Kingdom of NOT Your Kingdom - it goes in Section B, Outside the Kingdom section.

If your check is written to SCA Inc, Barony of / Canton of / etc., and that group is NOT in the same Kingdom as you are – it goes in Section B, Outside the Kingdom section.

Checks to the Maryland subsidiary or other subsidiaries go on page 12b, field 29. Again, if you are not certain, just ask them.

Page 11a – Income Detail Part 1

1a and 1b are both for fundraising income. 1a is for fundraising that is done at an event, such as selling lunch at a University to help raise funds for cookware for your group. 1b is for fundraising that is done out in the mundane world, such as getting in garb and giftwrapping at the local bookstore, both to gain some recognition of your group and raise funds (for whatever you are raising funds for).

NOTE: If your group is raising funds for something, then that something possibly should also show up as a Dedicated Fund on page 14 – Funds. Exceptions would be where you are raising funds as a donation to another non-profit organization such as the National Adrenal Disease Foundation – when the check goes out when the fundraiser is completed, you would not set up a Dedicated Fund.

2. Direct Contributions: This shows monies that come into your account by donations or by other means, without consideration (or with nothing expected in return). You cannot enter anything in this section. The amounts will come from information that you enter on page 11c. Although 2b states that it comes from page 7, I have not seen that occur.

3a. Income from Demos and activity fees – Remember the MoL giving you cash and you sent out a check for it? You enter the cash you got here. That accounts for the deposit you made AND balances the check you sent out. If a fund-raiser is done for the American Cancer Society at an event and they hand the proceeds to you and ask

you to handle sending out the check, the proceeds would go here, and the check to the ACA would be recorded on page 12b as a donation to another non-profit. (Try to avoid this situation if any of the proceeds are in the form of checks. If one of those checks bounces, you have now made that your responsibility. Life is MUCH easier if the non-profit is the one that has to deal with it.)

Page 11b – Income Detail Part 2

This is where you enter the income from events. All income (both pre-registration mailed to the registrar, and money from the gate) can go into the top section. If pre-registration was run through PayPal for your event, the PayPal dollars go in the second section. When you close out a deferred revenue item for pre-registrations received in the quarter before an event, add it to the top section. Gross gate income means just that – everything you took in before the event or at the gate, including NMS.

You also record any refunds given here.

Your figures here should match those on the Event Autocrat's report (in fact, any figures you report for an event expense or income should match the event report) so you will be working with the Autocrat to ensure that you both have all the information and the right numbers, and that you are counting it in the same "buckets". Note that your deposits and checks are the actual money, so those numbers cannot change.

Section 7, Net Advertising Income – I have not done anything with this section, having not done any advertising, so cannot offer advice, but it does seem clear enough.

You have probably been noticing that the numbering of the sections on the pages does not seem to make sense. This page starts with 3b, and then has a section labeled 7. Those labels tell you where this data is used, when it "feeds" pages 3 or 4.

Section 10 on this page is for Other Income. If you write off a stale check that has never been cashed, this is where you report that "income". When you write off a check, it increases your bank balance (you'll probably void the check in your ledger) – that is not a deposit, but you do need to account for the increase. I usually just carry checks on the ledger until the 4th quarter after the quarter in which it was written. If the recipient has not cashed it then, it is stale.

If you have recovered a bad debt, such as from a bounced check, this is where you report it.

Page 11c – Income Detail Part 3

This is a new section on the report form created in 2017.

2a) This is for donations, such as “keep the change” (as discussed before when returning money from advances), or direct donations, meaning cash or a check is given to you simply as a donation out of the goodness of the giver’s heart.

2b) Donations – SCA Related. If you receive money from another SCA group that is a subsidiary, it must be listed in 2b. This is where you report income from SCA groups that have a different Tax ID than yours.

A side note about subsidiaries: The reason that they get handled differently than non-subsidiary entities is that they have a separate Tax ID (FED ID) than SCA, Inc. If you are not a subsidiary, you have the same Tax ID. So you and all other non-subsidiary entities are considered as the same “company”, if you will, and you are just passing money between this branch and that branch. When you have the same Tax ID, you report money out as a Transfer Out, and money in as a Transfer In. The subsidiaries, having a different Tax ID, are considered as different “companies”, making them a different non-profit organization than SCA, Inc. They can pass funds amongst themselves, but funds that go outside of their own Tax ID must be treated as donations to another non-profit organization. The income from such donations is reported here on page 11c section 2b. If the reporting party is the one that made the donation, the expense is reported on page 12b, section 29. For correct reporting, you must have the recipient’s Tax ID (and they will need to have yours, so be sure you have that information in your files).

Page 12a – Expense Detail Part 1

Advertising expenses are listed here. Again, I have not done any advertising so cannot offer advice

Bad Debts – this is where you write off bounced checks, after failing to recover the debt from the bouncer. You would have reported this for a while on page 5a Receivables. When you give up on getting the debt cleared, be sure to zero it out on page 5a and add the amount here.

Fees & Honoraria – The one example of this that I have personally seen used was: A musical group provided music throughout an event without having been formally hired, making the atmosphere of the event truly magical. The group sponsoring the event took a vote afterwards and elected to send them a sum of money. This was not intended as payment for their services so much as an appreciative tip – we would have stuffed their tip jar had they had one. Another example that I know of was for a licensing fee.

Page 12b – Expense Detail Part 2

20. Insurance (Non-SCA) – if your group buys insurance from a company NOT the SCA, such as insurance for items in your storage unit, etc., this is where you record that.

28. Other expenses: As noted on the report, talk to the Kingdom Exchequer before using this section. There is probably a place already suitable for whatever expense you have, so you would not need to use it.

29. Donations to other 501c Organizations – This is where all transfers TO the Maryland subsidiary (or any other subsidiary – anyone without the same Tax ID as you, even if they are in the SCA) go. This also is where donations to other 501c3 organizations go for fundraisers held for American Cancer Society, Red Cross, etc. You will need to find out the tax ID of such recipients to report here. You will also need to know your group's tax ID to send to the recipient with the check, for their records.

Page 13 – Finance Committee

Ensure that the box is checked that marks what the Financial Committee membership entails.

Complete the information for the Seneschal and Exchequer, and if the membership consists only of specific members, their name and membership information should also be completed for them on this page. You will need to keep track of the membership numbers and expiration dates – anyone who is part of the Financial Committee must be an active member.

Page 14 – Funds

The Total box at the top of the page will self-fill from the comparative balance sheet.

The rest of this page will not carry forward when a new report is generated. You fill in the funds in lines 2 and above, sum them up, and subtract that sum from the Total. The result goes in line 1. If it is correct, the total at the top of the page and the total at the bottom of the page will be the same.

Note that if you forget this step, it shows up on the Contents page as out of balance in red – a handy little reminder to complete the report.

Remember that if you have a fund for something, and you are spending money for that something bit by bit, you should be reducing the fund. If I have a fund for \$5000 for

an event and 8 months before the event I spend \$200 as a deposit for the site, and 6 months before the event I spend \$50 for Equestrian Insurance, and 4 months before the event I write a check for another deposit for renting tables and chairs, for \$150 – my fund should be showing \$4600 after those expenses, not \$5000.

Page 15 – Newsletter

This page is for subscriptions to the newsletters that your group produces. Most of the groups now are providing the newsletter electronically, free of charge. You probably will not need this page.

Comments

On this page, provide written detail for all of the figures on page 4, at a minimum, as well as any other descriptions that you feel to be important for clarifying what you did in this report.

I do attempt to do them in order. I find this simple if I start each line with the page and field or line number. I don't have to *enter* them in order. When I am finished with the report and it balances, I select all lines on this page where I entered data, and use the Excel Sort function to sort them. This is not a vitally important thing to do; it is just a courtesy to anyone reading the report, to have the comments in the same order as the data on the other sheets.

Of particular importance is the detail provided for fields where an amount is a sum of several items. Not only will this help any reader to understand what is being reported, it helps YOU in resolving issues with balancing, if you can see what numbers added up to create the amount in the fields.

TIP: For cumulative reports, which is what we are required to use at the time this was updated, I copy the comments from the previous report to the new report, manually. That way, each report shows the information from the previous report. I separate them with a line header (QTR 1, QTR 2, etc.) so I can see each one separately. If I run out of room, there is a free form page that can be used for comment carryover.

There is an example of comments on a previous page in this document, and I show another example of the comments from a report, below:

Page 4, Line 14OA: Monthly bank charges for copying checks
Page 4, Line 16AR: Tables/chairs SSBB \$261.86; Portajohns SSBB \$165; tables/chairs University \$387.70; Portajohns University \$165
Page 4, Line 18AR: Pennsic Children's Fete \$248.16; lunch Crecy \$82.42; Dayboard SSBB \$211.42; Feast SSBB \$506.17; Milk SSBB \$5.98
Page 4, Line 19AR: Supplies SSBB \$58.82; Supplies University \$80.66
Page 4, Line 21AR: Elchenburg Castle SSBB \$1014; Elchenburg Castle University \$200
Page 4, Line 22OA: Stamps for Baronial Exchequer supplies
Page 4, Line 23AR: Printing SSBB handouts/schedules
Page 10: Transfers out to Kingdom of Atlantia, self-explanatory
Page 11a, 2a: donations at Kingdom Fall University; \$2.42 donated from balance of Crecy lunch
Page 11b, ACCEPs Income: SSBB, \$20, before ACCEPs closed
Page 11b, Gate Income: Sacred Stone Baronial Birthday, \$3192.00, with 2 adult site + feast refunded

TIP: I strongly recommend using the Comments page. It helps you, 6 months or 2 years or however long later, in understanding just what is going on with the report. It helps you balance when you are having trouble with a cumulative report balancing. For example, if you have \$985.86 on page 4 line 16AR and your report is \$6.30 off, adding up the numbers here shows you the amount should be \$979.56. So... you can go to your receipts and determine if the table and chairs for SSBB were actually \$268.16 or \$261.86. When it is not obvious where an unbalance occurs, I will add up all the amounts listed on the Comments page for each line, particularly for page 4, to ensure that they actually are what was entered in those fields.

Other

Pages 9b and 10b are additional pages to use if you need more room for transfers in and out.

There is a free form page to be used as needed.

NOTE that the Exchequer report comes in several versions, to be used depending on the size of the group and the amount of information that must be reported. The pages that I describe here are on the report that I used for the Baronial account (medium); you may not have them on the report you use, and you may not need them. You may be using a larger report that has *more* pages than I have described here.

Finishing Up

When your report is finished and balanced, create a .pdf of it to send to your recipients. Most current versions of MS Office have the functionality to save as or print to .pdf. Your life might be easier if you also have a program that allows you to edit a .pdf file; they are available for much less expense than Adobe.

One tip for creating the .pdf of the Excel spreadsheet. If you use the print buttons on the Contents page to print it, even if you print it to .pdf as your printer, you get one .pdf file per page (not really great!). Instead, first save it when you have finished, and then do "Save As" and select type PDF from the drop-down. That saves the whole

thing. Most recent versions of Excel have this functionality. I can't speak to OpenOffice, having not used it.

If you ARE using OpenOffice, please review the information provided at the top of the Contents page and follow the instructions to enable macros. I have seen OpenOffice reports that were not balanced, but the macros were not working so they did not provide that information to the Exchequer who created them – leaving that person happily thinking they were done when they were not.

TIP: I do recommend that you use Microsoft Excel for this work. I've seen too many issues with OpenOffice reports. For \$69 a year, for which your group may well vote to pay, you can get Office365 which includes all the Office programs and keeps them up to date. No one can force you to buy software, of course, but it is recommended, particularly if you are finding that you regularly are getting reports rejected because they are not balanced and you did not know it.

You will send the report out to your Regional Exchequer (if you have one) or the Kingdom Exchequer. Items that should be included are:

- Copies of Bank Statements for the report period
- Copies of Event Reports for the report period, and copies of any receipts associated with the event expenses
- Copies of any other, miscellaneous receipts.
- The .pdf of the report, signed by you and your Seneschal ♣
- The original Excel spreadsheet of the report.

♣ Electronic signatures are now acceptable, and easy to do using the free Adobe Reader program. This saves you from trying to match your schedule with your Seneschal's schedule plus travel time and frustration – signature should no longer be an excuse for a late report.

Clearly, a scanner is a required tool in your arsenal – and most scanner software will allow you to save as .pdf, so if you have no other way to create a .pdf, you can always print your report and scan it. You need to print it anyway for your files.

Remember, if there is anything RED on the Contents page, you are not in balance. If you are not in balance, you are not finished.

THE 4th QUARTER/DOMESDAY REPORT IS DUE JANUARY 31ST – NO EXCEPTIONS OR THE GROUP WILL BE SUSPENDED! THIS MEANS THE GROUP CANNOT SPEND MONEY OR HOLD EVENTS!! PLEASE TURN THIS REPORT ON TIME!! THE REGIONAL AND KINGDOM EXCHEQUERS ARE ON A VERY TIGHT DEADLINE!!