Exchequer 101: Exchequers' Forms and Function

Kingdom Exchequer: The Honorable Lady Jdeke von Kolberg
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Note – all page references in this handout refer to the March 2017 Exchequer Handbook

This Training….

is overwhelming. We know this. So…

Our goal is to give you the highlights, and then references for the rest

The training is available on the web site for future reference:

http://exchequer.atlantia.sca.org/training/

The web site has lots of other training resources and forms for your use. Explore!

So what do I need?

SCA Governing Documents:

- Corpora
- Society Financial Policy (SFP)
- Kingdom Book of Law
- Kingdom Financial Policy
- Kingdom Book of Policy (spec. Section 5)
- your branch financial policy

- Warrant of Appointment to Financial Office
- You must join the Atlantian Exchequer elist:
  - AtlantianExchequers-subscribe@yahoogroups.com
- REQUIRED: Chancellor of the Exchequer Handbook – March 2017 Edition
  - This contains the guidelines you must follow
  - There is a PDF available

    At http://www.sca.org/docs/pdf/ExchequerHandbook.pdf

Requirements to be an Exchequer

- **Must be 18 and a citizen of Atlantia by residence or treaty**
- **Must be (and remain) a paid SCA member**
- **Must have access to (and read) the Acorn at your home**
- **Must be willing to be neutral and responsible**
- **Must be acceptable to the Crown and Kingdom Officer**
- **May NOT hold more than one office at a time**

  – specifically you may NOT be Seneschal, Landed Baronage, or Royalty while Exchequer
- **May NOT live at the same address, nor be related to any of the other signatories on the account**

Also – must have access to Excel and Internet

So you want to be an Exchequer…

Apply for warrant. You must have this form on file with the Kingdom Exchequer

It requires your signature, and your **group SENESCHAL's signature**

Include copies of government or educational institute issued photo ID and proof of SCA membership
(address shown to match the address on the warrant request)

REQUEST FOR FINANCIAL WARRANT

Branch: ______________________________

This form should be completed by the individual who is applying for the office of:

[ ] Treasurer   [ ] Vice Treasurer (Kingdom/Principality)   [ ] Local Treasurer (Branch Exchequer or Reeve)

[ ] Deputy to Local Treasurer   [ ] Quartermaster or other non-cash position

Please attach: Copy of SCA membership card and a copy of driver's license or other Government picture ID per Society Financial Policy Section II, B

Legal Name: ______________________________

Street Address: ______________________________

City: State: Postal Code: ______________________________

Phone & E-mail address: ______________________________

SCA Name: ______________________________

Please indicate you agree to the below.

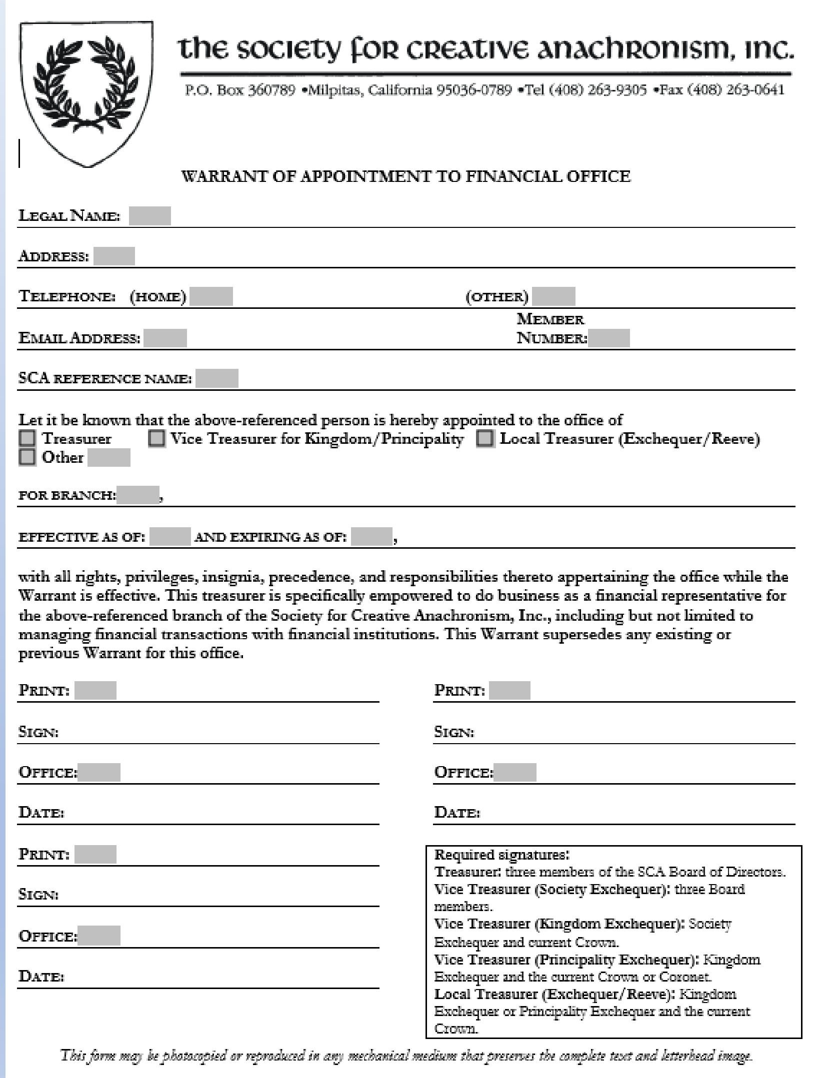
[ ] *I understand that by applying for the position of Chancellor of the Exchequer or any of the above mentioned positions of the named branch of the Society for Creative Anachronism, Inc., I agree to assume full responsibility for the duties of the office upon confirmation of my appointment by warrant. These responsibilities include: maintaining membership in the Society for Creative Anachronism, Inc.; complying with Society, Kingdom, and this branch or guild's financial policy requirements; submitting reports when they are due according to Kingdom Policy and this branch or guild's requirements; and if the position is Chancellor of the Exchequer, making myself available to the membership of this branch or guild for consultation and reimbursements; and being a part of this branch or guild's financial committee.*

Legal Signature: ______________________ **Date:** __________
Complete this form, make a copy for your files, and mail to the Kingdom Exchequer along with the required copies of personal identification. If you do not hear from the Kingdom Exchequer within 30 days, please call to see what is delaying your warrant

Legal Signature: ______________________ **Date:** __________

[ ] Current Seneschal and/or [ ] Exchequer
Recommendation: *I recommend the above individual for consideration to fill the position checked above for our branch, and if possible, will assist in training him/her for the office.*

After the Warrant Request is approved


the society for creative anachronism, inc.

P.O. Box 360789 •Milpitas, California 95036-0789 •Tel (408) 263-9305 •Fax (408) 263-0641

WARRANT OF APPOINTMENT TO FINANCIAL OFFICE

LEGAL NAME:

ADDRESS:

TELEPHONE: (HOME) (OTHER)

EMAIL ADDRESS: MEMBER NUMBER:

SCA REFERENCE NAME:

Let it be known that the above-referenced person is hereby appointed to the office of
☐ Treasurer ☐ Vice Treasurer for Kingdom/Principality ☐ Local Treasurer (Exchequer/Reeve)
☐ Other

FOR BRANCH: ,

EFFECTIVE AS OF: AND EXPIRING AS OF: ,

with all rights, privileges, insignia, precedence, and responsibilities thereto appertaining the office while the Warrant is effective. This treasurer is specifically empowered to do business as a financial representative for the above-referenced branch of the Society for Creative Anachronism, Inc., including but not limited to managing financial transactions with financial institutions. This Warrant supersedes any existing or previous Warrant for this office.

PRINT: PRINT:

SIGN: SIGN:

OFFICE: OFFICE:

DATE: DATE:

PRINT:

SIGN:

OFFICE:

DATE:

Required signatures:
Treasurer: three members of the SCA Board of Directors.
Vice Treasurer (Society Exchequer): three Board members.
Vice Treasurer (Kingdom Exchequer): Society Exchequer and current Crown.
Vice Treasurer (Principality Exchequer): Kingdom Exchequer and the current Crown or Coronet.
Local Treasurer (Exchequer/Reeve): Kingdom Exchequer or Principality Exchequer and the current Crown.

This form may be photocopied or reproduced in any mechanical medium that preserves the complete text and letterhead image.

You will receive a **warrant** back!

Q: How long is the warrant valid?

A: 2 years, as long as your work and membership remain in good standing

What does the "Warrant of Appointment to Financial Office" mean?

- The King and Queen and Kingdom Exchequer (KExch) have signed off and given you Kingdom support.
- You are a financial representative of the SCA.
- This warrant may be taken to the bank – literally - for certain dealings!

Don't lose it!

More about the Warrant

- Can I renew my warrant?
  - Yes, after 2 years you may repeat this process
  - You must renew before the old warrant expires
- How often may I renew?
  - For as long as you remain in good standing, your membership is valid, and you have the support of your local group
  - Please keep in mind that others may want to try this position. Take deputies. Be flexible and willing to step down for a while. You can go back to it later.
  - If you love it, consider becoming a Regional Exchequer (or even Kingdom Exchequer!)

Changing over Office

The office files belong to SCA, Inc. not the individual Exchequer.

- The entire set of records must be handed over within 30 days
  - This includes electronic files, and paper files
  - We are required to maintain seven (7) years of files
- If everyone does not play nice, appropriate measures will be taken.

Please make all office changes a positive

experience for your group!

General Knowledge

Basic responsibilities are listed in Chapter 1 of the Chancellor of the Exchequer Handbook and in Atlantian Policy.

In this training we will discuss:

– Group Responsibilities

– Signature Cards, corporate resolutions, bank accounts & checks

– Keeping records

– Review of Books

– Financial Policy, Financial Committee, and Budgets

– Cash handling procedures

– No No's

– Property, Inventory and Regalia

– Transfers

– Events and event reporting

– Non-member registration

– Quarterly and Domesday (or Doomsday) reporting

Group Responsibilities

- **Complete the quarterly reports and send to correct people**

- **Ensure your group follows procedures as per local, Kingdom and Society policy**

- **Have an identified Emergency Deputy**
  - This Emergency Deputy must be able to take over all duties

    and function as the financial officer upon short notice.
  - Note: we ARE warranting Deputies in Atlantia!!!

- **Keep up with group regalia and "stuff"**
  - We love our Deputy Quartermasters and Chamberlains!
  - These offices **are** deputies under the office of Exchequer and require warrant.
  - **stuff=money=Exchequer**

More Group Responsibilities

- Publish the group's financial information annually
  - Including Comparative Balance sheet and Income/Expense Statement
  - Publish by newsletter or other form of distribution
  - Send a PRINTED/dated copy to KExch (to prove this was achieved), i.e. showing the group its annual report.
- Help group establish the required financial policy
- Help maintain records
- Keep good reporting relations with your group – it's their money!

Bank Account - Signature Cards

- Who may NOT be a signatory?
  - – Landed Baronage or Reigning Monarchs
  - – 2 people living at the same address or related to one another or in a personal relationship
- Who MUST be on the account?
  - – Exchequer, Seneschal and Kingdom Exchequer
  - – Optional, but HIGHLY encouraged, the Kingdom Regional Deputy
- Highly recommended
  - – Other local financial committee members (as many local signatories as your bank allows in addition to the required signatories). Keep your options open!

Bank Account Request Form

Found here:
https://www.sca.org/bankaccountrequest/

- Required before you make changes to a bank signature card
- Complete ALL of the information
  - Signers being added or kept – membership must be valid for at least 90 days from date of submission
- Submit the completed form to Kingdom Exchequer
- KExch will send to Corporate for approval
- Corporate will fax to bank
- Process may take up to two weeks

Bank Request Form
The Office of the Exchequer
Society for Creative Anachronism, Inc.

Request Type:

Subsidiary:

Kingdom:

State:

Form completi Date

Bank Account Title:

Account Number (Change of signatories only)

Bank Information - Please verify contact phone number, fax # or email of Contact

Bank Name:

Branch Address

City

State

p

Email is prefered method of sending documents to bank contact. Include FAX number only if bank contact does not have an email.

Bank Contact Phone #:

Contact Email:

Contact Person

Contact Fax #:

Account Signers (List of LEGAL names as it appears on government issued ID):		Membership # and Expiration date	Keep, Add or Remove
Kingdom or Regional:			
Local Exchequer:			
Signer 3:			
Signer 4:			
Signer 5:			
Signer 6:			
Signer 7:			

Requesters Information: (Modern Information)

Exchequer that is able to contact the bank immediately after Corporate Registar has sent paperwork to the bank.
Most banks work better with someone who is already on the account.

Name:

Address:

City:

State:

Zip:

Phone:

Phone Type:

Email :

All requests must be submitted to the Society Exchequer by Kingdom Exchequers only. Any other request will be returned to sender.

Bank Accounts

- Account must be named: SCA Inc, <group>. For example:
  - "SCA Inc, Kingdom of Atlantia"
  - "SCA Inc, Barony of Ponte Alto"

- Your account must provide you with monthly statements
  - Request that statements are for calendar months, not ending mid-month
  - You must receive cancelled checks. Images are ok and the cheapest option

Checks

- Must be printed with the Group name in the form “SCA Inc, Group Name”
- Must have 2 lines for signatures
- Must have the statement “2 signatures required for checks to be valid”
  - You do NOT need to pay for extra processing by the bank
  - The bank may consider this is “memo line”
- You do NOT need to have anyone’s address printed on the check
- You do NOT need to order checks from the Bank. You may shop around.
- Strongly suggested: use carbon checks
  - Especially if you use some form of electronic check register

Review of Books

THE SOCIETY FOR CREATIVE ANACHRONISM, INC. – FINANCIAL REPORT

Branch: ________________ Date: ________

REVIEW OF BOOKS REPORT - 1

Yes	No	
		A. Financial reporting (SFP I)
		Annual financial reports present for last three years or since branch status achieved if less than 3 years.
		Quarterly financial reports present for last three years or since branch status achieved if less than 3 year
		Do the ending numbers from the previous year match the starting numbers for the next year?
		Circle which type of quarterly report the branch does. SEQUENTIAL CUMULATIVE
		If cummulative, do the ending numbers from the previous quarter match the starting numbers of the next quarter report?
		B. Warrant and membership status for the financial officer and the emergency deputy (SFP II)
		Membership status and warrant status is up-to-date.
		C. Segregation of Duties (SFP III)
		The Exchequer is not solely in charge of expense approval.
		The Exchequer does not hold any other branch office.
		Funds are not co-mingled with anyone's personal or business funds.
		All equipment officers (if any) are also warranted.
		D. Training for the financial officer(s) including access to handbooks (as required by kingdom p
		Access to handbooks is available, either printed or on-line.
		All training required by the Kingdom has been completed.
		E. Bank account setup and status (including signatory verification) (SFP IV and V)
		All bank accounts are set up and maintained according to Society and Kingdom financial policies.
		1. Verify that the account name is set up correct. (SCA, Inc. or Subsidiary)
		All signatories are members and fulfill all Society Financial Policy requirements.
		F. Ledger maintenance and bank account reconciliation (SFP VI)
		Ledgers are printed and filed quarterly and reconciled monthly.
		G. Transaction documentation, including deposits, receipts, advances and advance reconciliatio
		Deposit documentation exists, and deposits are made within required timeframes.
		1. Verify that the bank balance and general ledger have been reconciled for the last three months.
		Receipt documentation exists, and are for acceptable approved expenses.
		1. Verify at least 5 receipts dollar amount match what was entered into the quarterly financial report and are in the right accounts.
		Advance documentation exists, and includes appropriate estimate information.
		Advances have been reconciled within required timeframes.

If any answer is no, include detail on page 3.

Legal Name	Print	Sign	
Reviewer			Date:
Witness			Date:

- Done every 2 years or whenever the office changes hands.
- This form shows the type of information to be reviewed.
- It is a very informal process and verifies basic guideline compliance. It is not a test or an audit.
- A checklist is available on the Kingdom Exchequer webpage and available from the Review of Books deputy or the Regional Exchequer

Keeping Records – for 7 years

- Purge them after 7 years
- Keep backups of <u>all</u> computer records
- What to keep in your “Exchequer box”?
  - – the check book and check register (up to date, of course)
  - – Exchequer warrant
  - – current copy of the signature card which is on-record at the bank
  - – copies of membership cards for all signatories (just to make it easy to track the expiration dates)
  - – local group financial policy
  - – current property list
  - – An envelope or folder with historic receipts, older than 7 years, that could be important to keep, such as for regalia or other property
  - - Know where to find (but don’t keep in your box)
  - • Exchequer Handbook
  - • Kingdom Policy
  - • blank forms: blank event form, blank quarterly report form, donation receipt, cash advance form, NMS form

More about Keeping Records

A folder, well marked, for each of the last 7 years, each containing:

- All 12 monthly bank statements with bank reconciliations
- Q1, Q2, Q3 quarterly reports (signed)
- Q4 - Domesday report (signed)
- Newsletter, email, or other info that proves that the group’s financial status was published
- An envelope or folder containing receipts for all non-event related expenses, with the meeting minutes or emails that prove that the expense was authorized by the financial committee
- Transfer form if money was sent to another group (e.g., kingdom travel fund)
- Bank deposit receipt of any non-event income stapled to an explanation of the deposit (Heraldic money? Donations?)
- “Transfer” forms for any other money that was exchanged with other SCA groups (kingdom or local groups)
- Written notes about anything that happened that year that might be useful in understanding the finances

Still more about Keeping Records

A folder, well marked, for each of the last 7 years, each containing (continued):

- An envelope or folder for each event held that year, each containing:
  - Event report (signed)
  - Troll log, cash box log
  - signed event budget or other proof that the financial committee approved the expenses
  - All event receipts
  - Bank deposit receipt(s)
  - Cash advance requests showing that the advances were resolved
  - NMR form copy
  - Transfer form if money was sent to another group
- An envelope or folder for each fund raiser held that year, each containing
  - Fund raiser report (signed)
  - Fund raiser budget or other proof that the financial committee approved the expenses
  - All receipts
  - Bank deposit receipt(s)
  - Cash advance requests showing that the advances were resolved
  - Transfer form if money was sent to another group (e.g., kingdom travel fund)

Financial Policy

- Each group is REQUIRED to have a financial policy
  - Go to the Exchequer Handbook (Chapter 3, Section II. "Financial Policies",

    and http://sca.org/docs/finpolicies/SocietyFinancialPolicy.pdf section VIII. to see examples, requirements and general guidelines.
- It may not <u>contradict</u> or be <u>less strict</u> than Society or Kingdom Policy.
- It must be approved by the local group and the Kingdom Exchequer before it is valid.
- Changes to these policies must also be sent to the Kingdom Exchequer for approval before they are valid.
- This is the who, what, where, when, how, and why your group spends its money
- Policy defines the Financial Committee

Financial Committee

- The Exchequer does NOT make financial decisions alone
- The Financial Committee is the group of people that makes financial decisions
  - the Exchequer and the Seneschal are required to be on the committee
- It is OK to have the Financial Committee include:
  - “all other paid members voting at a meeting” …Or
  - “all other paid members in the branch” …Or
  - a specific list of paid members

But note that all members who vote on financial decisions MUST BE CURRENT PAID MEMBERS

- Please make sure your policy reflects how your group actually works (within the above constraints)
- If your committee includes “other paid members” concept, then also define an “Emergency Financial Committee” to deal with issues that must be resolved before the next meeting

Writing Checks

- To write a check, you need…
  - – Authorization from Financial Committee
    - Emails from Financial Committee
    - Meeting minutes recording voting decisions

If an item is not on a budget (annual or event) and hasn't been approved by the committee, then you don't write the check

- **Never ever** pay out money without a receipt
- Suggest you use the "reimbursement form"
  - – The person who wants reimbursement fills out the details and provides the right name and address
  - – You don't have to guess!

Budgets

- Recommend passing an annual budget. Financial Committee votes on the budget
- Define the usual expenses and authorization limits. For example:
  - Monthly payments to a storage unit
  - Postage for your Chronicler
  - Office supplies for the Seneschal or Exchequer
- Use the budget as authorization to write a check, when a receipt is presented
- Financial Committee votes on items not on the annual budget
- Financial Committee votes on and approves event budgets

Checks / Deposits

- A really good idea that helps your paper-trail:
  - Do NOT write a single check for more than one type of expense, even if it is going to the same person, even if it is for a single receipt
  - Example: a check for feast food to a cook, and a separate check to reimburse decorating supplies to the same person
- Use separate deposit slips for different types of income
  - Example: one deposit slip for event-gate income; one deposit slip for fund-raiser income; one deposit slip for return of Gate Seed money, even if all three deposits are from the same event
- If they go on different places on your quarterly report, separate them!

Cash Controls - Event

- Gate money - get it ahead of time, preferably with a “Cash Advance Request” Form, and make the check out to an individual not to Cash
  - (Ch 7, page 10 Handbook) “It is not an acceptable practice to 'borrow' starter cash from a person, and refund that cash later in the day. It is acceptable to write someone a check in return for the same amount in cash – but don’t mark that check as an expense of any kind because it’s an advance.”
- NEVER pay event costs out of the cash box at gate/troll!
  - This type of “emergency” will get your group suspended.
- Don’t make change (except for folks paying event fees) from the cash box
  - Doing so at busy gates can lead to errors and even make you vulnerable to scams

Cash Controls - Other

- Do not deposit SCA money into your personal account and write a check later
  - It seems innocent but it's sooo not okay. This is called co-mingling of funds. And it appears like embezzlement.
- All cash (heralds, troll) must go into an SCA, Inc account for deposit and have group check written for transfer out.
- Cannot send money order.
- Society says for Cash/checks over $50 will be deposited within 14 days; Atlantian policy says <u>all</u> money should be deposited within 14 days. SO DO IT ASAP!
- Document cash advances and clear them within 60 days.
- Checks must always have 2 signatures.
- DO NOT SIGN BLANK CHECKS!!
  - They must have a "To" and the amount!
  - "To" must be a person or business, not "Cash"

Handling Bad Checks

Follow Chapter 14 of the Handbook

- Please send copies of communications to your Regional as well as the Regional for any other group involved, along with those people mentioned in Chapter 14.
- Please write the full name and check number for Receivables on your reports!!
- If you are carrying this debt for over an entire calendar year with no word, it is time to write off the debt as a loss.

No No's

- No ATM card
- No online payment systems except for PayPal, managed through the Kingdom
- No SCA Inc (group) money may be used in whole or part to benefit private individuals - translation:
  - No specific disaster relief funds (usually not 501c3)
  - No special occasion gifts (flowers, etc) to members. (Prizes are not gifts; they are general supplies.)
  - No replacement of private property broken at SCA events (pass the hat)
  - No membership in the SCA or NMR paid for private individuals
- No alcohol (except for small cook amounts) or fireworks

A few more No No's

- No raffles
- Money may not be loaned to individuals – nor do we accept loans from individuals
- Money raised for one purpose may not be used for a different purpose
- No cash as prizes (in Atlantia)
- We may not accept cars as donation
- Land donation is very tricky and subject to the BOD

The last of the No No’s

- Gift cards/certificates only for items that are SCA legal upon redemption.
  - NO pre-paid credit cards.
- Money may not be spent on events or meetings closed to the general populace
  - Unless there is a business agenda that requires limited attendance, such as officer meetings.
  - NOTE: Royalty-only and order-only meetings are **specifically** ineligible for reimbursement.
  - Teas/Crown Breakfast/Luncheons
    - These CAN be eligible but must meet the above criteria
    - Not Royals only or they open for people after a short meeting, etc

“Stuff”
Regalia vs. Inventory vs. Property

Regalia	Regalia is defined by **WHAT** it is, **NOT** by who uses it! – Items are **>$500** in value and **may appreciate** in value over time.
Inventory	Inventory is defined as items that are bought in bulk for **resale** that cost >$250 total when bought.
Property	Property is most everything else. – There is also depreciable (D) and nondepreciable (ND) property.

Types of Property (3 kinds)

Property – ND (not depreciated)	Items >$2000 in cost that **don't wear out** over time don't get depreciated
Property – D (depreciated)	Items >$2000 in cost that **do wear out** over time (like pavilions) get depreciated
Property/Supplies	Supplies <$2000 get expensed and then live on the group's property list (separate from the general report) – May be kept by the Exchequer or a deputy such as a chamberlain or quartermaster.

Speaking of property – Donations

- No group has to accept anyone's donations.
- If someone gives you a donation and says it's worth anywhere near $5000, please consult the SOCIETY Exchequer.
  - The IRS has special rules on getting an outside appraisal of the value.
- Please consult with the Society Exchequer before accepting any donation to the SCA of amounts greater than a few hundred dollars.
- Offer receipt for donations for their taxes (refer to Handbook Ch8-3).
  - It is not up to us to fill in the amount it's worth (Fair Market Value).
  - We only thank the person for the item and describe it.

An acknowledgement of donation form may be found here:

https://www.sca.org/resources/document-library/sca_donation_form/

Transfers

A “transfer” is any money moved between SCA branch accounts

- A check to you from another branch is not income, it is a transfer in

- A check from your branch to another SCA branch (kingdom travel fund, College of Heralds, or SCA Inc for insurance) is not an expense, it is a transfer out

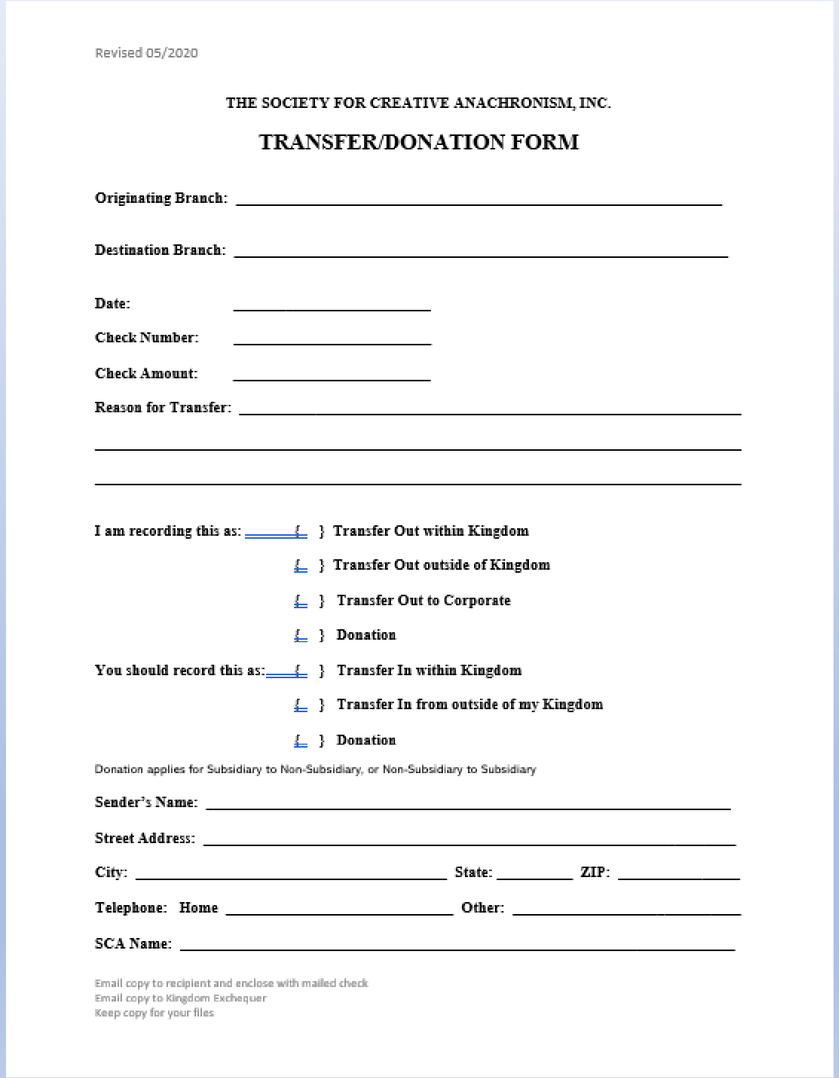
Transfer: SCA-MD Inc

- If you are an SCA-MD Inc entity receiving / sending funds with another SCA-MD Inc entity, this is reported as a Transfer

- If you are SCA Inc (Virginia, North Carolina, South Carolina, Georgia) receiving / sending funds with an SCA-MD Inc entity, this is reported as a Donation From (To) another 501(c)(3)

SCA MD Inc (Maryland) is a subsidiary. They have their own tax ID. Non-subsidiary groups are SCA Inc and share the corporate tax ID.

Highly Recommended: Transfer Forms



Revised 05/2020

THE SOCIETY FOR CREATIVE ANACHRONISM, INC.

TRANSFER/DONATION FORM

Originating Branch: ______________________________

Destination Branch: ______________________________

Date: ______________

Check Number: ______________

Check Amount: ______________

Reason for Transfer: ______________________________

____

____

I am recording this as: { } Transfer Out within Kingdom

{ } Transfer Out outside of Kingdom

{ } Transfer Out to Corporate

{ } Donation

You should record this as: { } Transfer In within Kingdom

{ } Transfer In from outside of my Kingdom

{ } Donation

Donation applies for Subsidiary to Non-Subsidiary, or Non-Subsidiary to Subsidiary

Sender's Name: ______________________________

Street Address: ______________________________

City: ______________ State: ________ ZIP: __________

Telephone: Home ______________ Other: ______________

SCA Name: ______________________________

Email copy to recipient and enclose with mailed check
Email copy to Kingdom Exchequer
Keep copy for your files

- At the end of the year the KExch has to balance which groups received transfers and which groups sent them.
- This is much easier when this form is used.
- Please consider using this form, ESPECIALLY when transferring money to Kingdom
  – other than NMR, which has its own form
  – send to the destination group, as well as the KExch.
  Send also to your Regional. Keep a copy for your files.

This form may be found at:

http://Exchequer.atlantia.sca.org/forms/Transfer_to_another_account.pdf

Event Responsibilities

- Exchequer and Seneschal need to work as a team with Autocrat and gate/troll/Reservationist
- Exchequer
  - is NOT required to be gate/troll/Reservationist
  - IS required to provide some oversight/training to gate/troll/Reservationist
    - Ensure these persons understand rules of handling cash
- Exchequer is held ultimately responsible for having event financial reports / NMR reports in on time

Event Notes – Gate/Troll/Reservationist

- Anyone handling money must be over 18 and a paid member
- Refund policy must be stated at the gate. It also should be in the Acorn announcement and on the event Web page
- Reservationists - Don't forget to deposit checks as they arrive (within 14 days at most)
- You and your Head troll may want to review the "Troll class" before the event. See

https://exchequer.atlantia.sca.org/training/2020/Head%20Troll%20Training.pdf (head troll)

https://exchequer.atlantia.sca.org/training/2020/Troll%20Staff%20Training.pdf (Troll staff)

Event Notes – Exchequer's Duties

- Checks have to be written before, during, and after events.
  - Plan accordingly with signatories
- Herald
  - If they receive cash, it must be deposited into the branch account and then sent ("transferred") to the College of Heralds
  - MAKE ARRANGEMENTS BEFORE THE EVENT with your Herald (if needed)
  - They have 10 day deadlines to have reports delivered
  - Their funds are NOT considered "event funds"
- Multiple local signatories makes life much easier
- You don't have to go to every event but you do have to delegate and plan well

After an Event

Note - Deposit money within 14 days (preferably 5 days) after your group receives it!!!

EVENT FINANCIAL REPORT

GROUP:

EVENT DATE:

EVENT:

AUTOCRAT(s):

INCOME

	Reservation Income				Gate Income		
	(A) Fees at Reservation	(B) # Reserved	(C) Reserved that actually attended	(A x B) Total Reservation Income	(D) Fee-at Gate	(E) # At Gate	(C x D) Total Gate Income
1. Site-Full-priced Adult	$0.00			$0.00	$0.00		$0.00
2. Site-Youth - Ages:	$0.00			$0.00	$0.00		$0.00
3. Site-Child - Ages:	$0.00			$0.00	$0.00		$0.00
4. Feast-Adult	$0.00			$0.00	$0.00		$0.00
5. Feast-Child - Ages:	$0.00			$0.00	$0.00		$0.00
6. Camping Fee-Adult	$0.00			$0.00	$0.00		$0.00
7. Camping Fee-Child	$0.00			$0.00	$0.00		$0.00
8. Other fee [Cabin]	$0.00			$0.00	$0.00		$0.00
9. Other fee [Horse]	$0.00			$0.00	$0.00		$0.00
10. NMR	$5.00			$0.00	$5.00		$0.00
Note: fund raisers are not "event" income.			TOTAL	$0.00		TOTAL	$0.00

pg 11b, box 3b, col (A): GROSS GATE INCOME: (reserved + gate) $0.00

10. Gate donations (not entrance fees - "keep the change") pg 11a, box 2(a)

10. LESS: PayPal fee (2.2% of charges +$0.30 per invoice) from PayPal Deputy's report

REFUNDS

	Potential	Actual	Amount	Total
1. Site-Full-priced Adult	0	0	$0.00	$0.00
2. Site-Youth - Ages:	0	0	$0.00	$0.00
3. Site-Child - Ages:	0	0	$0.00	$0.00
4. Feast-Adult	0	0	$0.00	$0.00
5. Feast-Child - Ages:	0	0	$0.00	$0.00
6. Camping Fee-Adult	0	0	$0.00	$0.00
7. Camping Fee-Child	0	0	$0.00	$0.00
8. Other fee [Cabin]	0	0	$0.00	$0.00
9. Other fee [Horse]	0	0	$0.00	$0.00
10. NMR	0		$5.00	$0.00

Refunds: pg 11b, box 3b, col (B):

TOTAL REFUNDS: $0.00

Event income: pg 11b, box 3b, col (A-B):

TOTAL EVENT INCOME $0.00

(Gross gate + donations - refunds)

TROLL advance returned

date returned

IF not returned w/in quarter, put Troll advance on pg 5, Receivables

EXPENSES (PAYMENTS) pg 2, activity related expenses

Expense Notes - info that helps explain or identify expenses

Advertising	$0.00
Equipment Rental and Maintenance	$0.00
Fees and Honoraria (Itemize on back)	$0.00
Food (cost of Feast supplies)	$0.00
General supplies	$0.00
Insurance (NON-SCA)	$0.00
Occupancy and Site Charges	$0.00
Postage, Shipping, PO Box rental	$0.00
Printing and Publications	$0.00
Telephone	$0.00
Travel (Gas, Tolls, Airfare)	$0.00
SCA Insurance (pg 10-transfer to Corporate)	$0.00

TOTAL EXPENSES: $0.00

NON-MEMBER SURCHARGE REPORT

Attach Receipts!

Total # actual adult attendees (1C+1E)	0
Total Non Members (10B+10E-NMR refund actual)	0
NMR$ received minus NMR$ refunded	0
Transfer to SCA Inc, Kingdom of Atlantia (NMS)	$0.00

pg 10-transfers out, w/in kingdom

EVENT PROFIT (income minus expenses minus NMS) $0.00

TRANSFERS:

pg 10-transfers out, w/in Kingdom

Group	% of profit	Amount
Kingdom of Atlantia	0%	$0.00
	0%	$0.00
	0%	$0.00

NET GROUP PROFIT: (Event profit minus transfers) $0.00

APPROVALS

Print Name	Sign	Date

EVENT REPORT

- This is a required form
  - The column headings may be changed to match your event
  - The row headings may be changed to match your event

- Form must be signed by the Seneschal, Exchequer, and Autocrat. The Autocrat is responsible for completing the report. The Exchequer is responsible for assisting with completing the report.

After an Event – the Report

- Copies of the event report go to the
  - Seneschal of the sponsoring group
  - Regional Exchequer (send with your quarterly report)
- Include receipts for all expenses listed on the report
- If a Kingdom event, then also send to:
  - the Event Bid Committee
  - Kingdom Exchequer
- *Include receipts for all expenses listed on the report*
- Send within 30 days of event.
- The Autocrat usually wants a copy.

You must send copies of all receipts for all expenses listed on the event report

Non-Member Registration (NMR)

- Board of Directors instituted a nonmember registration with a member discount of $5 on admission to events.
- The NMR will not be collected if there is no fee to attend the event.
- The NMR and member discount will **not** be applicable to anyone for whom there is a discounted event fee.
- Funds are gathered as part of your gate income and transferred to Atlantia; Atlantia transfers them to SCA Corporate
- For more info see "Non Member Registration FAQ" at

https://www.sca.org/resources/document-library/nmrfaq/

NMR Report and Submission

Kingdom of Atlantia

Non-Member Registration Submission Form

Kingdom Exchequers: Send a copy of this form and your check to the Corporate Office in Milpitas, ATTN: Renee. Email a soft copy to the Society NMR Deputy and cc the Exchequer.

Local Exchequers: Contact your kingdom Exchequer for proper mailing address. Do not send any checks or paperwork to the corporate office.

Branch:______________________ **Date Due:**______________

Date:______________________ **Check Number:**______________

Event Date	Event Name	# of Adults	# of Paying Non-members	NMR $
				$0.00

TOTAL included in check	$0.00

Submitted by:

Sender's Name: ______________________
Street Address: ______________________
City: ______________________
State/Province: ______________ **Zip Code:** ________
Telephone: ______________________
SCA Name: ______________________
email: ______________________

- This report can be done as soon as Troll/Gate is closed for the event
- This form is due to the NMR deputy within 10 **business** days of the event. You do NOT need to send the check at the same time – but send it as soon as possible
- If the report is late you could be suspended!
- Write the check to “SCA Inc Kingdom of Atlantia”
- On quarterly report list it as a “Transfer within Kingdom” on page 10

Quarterly/Domesday Reporting

- What is the report?
  - Explained in Chapter 9 of the Exchequer Handbook
  - Excel versions available online
- https://www.sca.org/resources/document-library/#treasurer
  - Most branches can use Small
  - Use Medium for branches that have inventory, regalia, depreciated or non-depreciated property, newsletter, multiple funds, or more than one bank account.
- Which pages are required?
  - ~~Pg 2a, 2b (if applicable), 3 and 4 signed by Exchequer and Seneschal~~
  - ~~Pg 1 (contact), 13 (Finance Committee), 14 (only if multiple funds and using MEDIUM form)~~
  - ~~Any worksheets with numbers entered on them~~

Just send the whole report. Print all pages to PDF, and send that, along with the Excel file. That way you get all required pages, for sure! See "How to save and sign pdf" or "Signing PDF on a Mac", here

https://exchequer.atlantia.sca.org/training/2018/How%20to%20save%20and%20sign%20pdf.pdf

https://exchequer.atlantia.sca.org/training/SigningPdfonaMac.pdf

Reporting

- Do I send anything else with the report?

– **YES**, you must send
  – The Excel file itself (not just the signed PDF)
  – Copies of all your bank statements from that quarter (not just the last month’s)
  – Event reports and copies of all event receipts for events held in the quarter
  – Copies of non-event-related receipts for any other checks written in the quarter
  - A copy of your ledger/check register

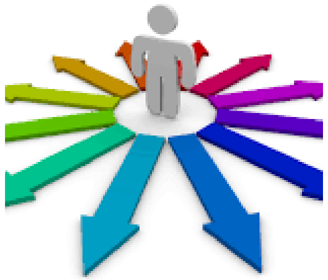
- We use DropBox for reporting, so no large emails to send!

Reporting: Due dates

- Reports are due the same times each year:
  - Q1 (Jan 1 – Mar 31) due April 30th
  - Q2 (Jan 1 - Jun 30) due July 31st
  - Q3 (Jan 1 - Sept 30) due Oct 31st
  - Q4 (Jan 1 - Dec 31) due Jan 31st of the next year (Doomsday/Domesday)
- Note: 30 day late reports = possible suspension of group and/or removal of Exchequer
- BUT …a late Q4 / doomsday = suspension!!!!
- Monthly bank reconciliations are due to Seneschal for review and signature by the end of the following month (i.e. July's reconciliation is due Aug 31)

Reporting

- **Where are the reports sent?**
  - In Atlantia, copies of the reports are sent to the Regional deputies after they are signed by the Seneschal.



- **Who gets copies of the report?**
  - Local Exchequer keeps the original and gives a copy to their Seneschal
  - Cantons should send courtesy copies to their Barony
  - Baronial Exchequers may give copies to their landed Baronage

What if my group is Incipient?

- If your group is new and either has no funds yet or their funds are still controlled by another group your $ will be handled by your sponsoring group.
- The sponsor group reports any money as a Fund on pg 14.
- Note: The groups should get together quarterly and make sure the amount each thinks they have matches, but the incipient can track this in a ledger or Excel sheet.

BUT:

- Submit a “negative activity” form.
  - Send to Regional and sponsoring group
  - Establish a pattern of reporting regularly and on-time

More about Incipient Groups

- THE EXCHEQUER FOR THE INCIPIENT GROUP CAN SUBMIT A REQUEST FOR WARRANT WHICH IS SIGNED BY THE INCIPIENT AND SPONSORING GROUP SENESCHAL AND EXCHEQUER

- MONEY IS STILL MANAGED BY SPONSORING GROUP UNTIL THE INCIPIENT GROUP REACHES FULL STATUS

- ONCE THE GROUP ACHIEVES FULL STATUS THEY CAN OPEN THEIR OWN BANK ACCOUNT

The Report

Discussed in Exchequer 201

Summary

It's all about:

- Work WITH your group
- Follow law/policies
- Document. Document. Document.
- Communicate. Research. ASK !!
  - See the Handbooks
  - Check out the web
  - Ask your Regional Exchequer
  - Ask your Kingdom Exchequer

Resources

- Exchequer Handbook - http://www.sca.org/docs/pdf/ExchequerHandbook.pdf
- Society Financial Policy - http://www.sca.org/docs/finpolicies/SocietyFinancialPolicy.pdf
- Atlantia Financial Policy - https://www.sca.org/resources/document-library/atlantiafinancialpolicy/
- Society Exchequer Home Page - http://www.sca.org/officers/Exchequer/
- Kingdom Exchequer Home Page - http://Exchequer.atlantia.sca.org/index.php