

CHAPTER 9: EVENT FINANCES

Holding events is one of the most widely used ways of proving our interest in the Middle Ages; this is where we display what we have learned to others. We hold tournaments to display our knowledge of combat in the Middle Ages. We hold Arts & Sciences exhibitions, classes, and competitions to show what we have learned of aspects of life in the Middle Ages. We hold feasts to display what we have learned of food and drink in the Middle Ages. Every branch takes turns doing the work of finding a place to gather, setting up and coordinating the activities, cooking the feast, and cleaning up afterwards.

To the modern world, events are all-day or weekend conferences with meals prepared and served on site. In the modern world, attendees are charged admission to these sorts of gatherings, and we are no different. Hosting events costs money, so we usually charge admission. For this reason, the Exchequer should be an integral part of the planning process.

The basic premise behind event financing is that expected income should cover expected expenses. No one wants to lose money on an event unless they are being generous. Regardless, efforts should be made to accurately estimate income and expenses. It is a good idea to overestimate expenses by about 10% to allow for unexpected situations.

Events are allowed to turn a profit. We definitely don't want to lose money when it could have been prevented. If the event is to be a fund-raiser (you budget to make some amount of profit as money for some project), please advertise that fact. Letting people know beforehand will probably increase attendance among those who use cost as a criteria for event attendance, and decrease possible bad feelings afterwards. There is a very fine line between overcharging and underestimating attendance; one generates feelings of being used, and the other generates thoughts of bad planning. They are both something to avoid, and can be corrected when planning the next event. In general, planning to break even is the safest path. Learn from each year's event to better estimate the break-even point.

Here are some guidelines to use when planning an event. They are only guidelines, and local custom and/or Kingdom Policy may dictate that a branch use other methods.

I. BUDGETS

A budget is a list of expected sources of income and expenses. Expected income is based on estimated attendance paying at a certain price (for example, 300 people at \$3.00 each). Expected expenses are based on what activities will require supplies (for example, site rental at \$1000, feast food at \$600, tournament at \$80 for list poles, stands, and prizes).

An event budget should be submitted in writing to the branch Financial Committee prior to setting event attendance fees, within a time period recommended by the Financial Committee. A copy should be given to the Exchequer for his or her reference when reimbursing receipts. This budget should include estimates for income and for expenses by category based upon expected attendance, rates charged, and any free admissions. Some kingdoms have required forms. If not, use what works for you and your branch.

Some sites may be small enough that expected attendance would exceed the maximum site capacity. While this is nice for budgeting because you expect to sell out, it isn't nice for the potential attendees who get turned away. Make sure that if your event has an attendance cap because of the site restrictions, that this is thoroughly advertised, and that the reservation method is fair to everyone. Don't assume everyone has access to the Internet and email - those without will not have an equal chance to make a reservation due to both the time lag of the Kingdom newsletter and the postal service. One way to avoid this is to advertise in the kingdom newsletter several months in advance of the event, with a starting date when reservations will be taken by regular mail (reservations received before that date should be returned to be fair). Everyone will have a chance to mail his or her check to the reservationist so that it arrives on or after the due date.

A. Income Categories

Income categories include site fees, feast fees, camping fees, etc. Consider family rates, children's rates, kitchen worker/server rates, and free or reduced admission for Royalty as per local custom. Also consider timed rates (one rate until some date about a month from the event, another rate afterwards and another at the door).

A site fee for the day is standard, as well as a feast ticket charge, if a feast is offered. Special fees might include off-board feast (limited service), overnight lodging, camping fees, etc.

All of these are reported under *Adjusted Gross Event Related Income* on the **Income Worksheet**.

Don't include expected Corporate Surcharge, as you won't be using it to pay for the event. Also don't include estimates for any Fund raising income, as that is unrelated to the event funding.

B. Expense Categories

Valid expense categories are: Food (food and beverages), Printing (photocopies of maps, schedules, flyers, etc.) and Postage (flyers), Occupancy (site rental), Supplies (site tokens, equipment rental, sports drinks, rope, tape, signs, cleaning and bathroom supplies, and prizes), Equipment Rental (portable toilets, grills, etc.). All of these categories are reported under the Events column on the **Income Statement**.

Transfers to the kingdom newsletters for advertising are reported under Transfers. Transfers to the Kingdom account for profit sharing or event Fund raising activities are reported under Transfers within Kingdom.

Prizes worth more than \$300 or \$50 in cash distributed at an event in the U.S require a special form to be filled out called the IRS 1099 form. The Treasurer issues this form in the name of the SCA Contact that officer for more instructions.

Sometimes, food like bread, piecrusts, etc. can be made in advance to save money. Other time-consuming tasks can be done in advance; such as peeling garlic bulbs rather than buying chopped garlic. These things cost more to buy pre-processed than unprocessed (not to mention it's a great excuse for a party).

Purchases of alcoholic beverages for serving are prohibited. Alcohol in small quantities for cooking is acceptable, as long as the site permits it. (CP VIII)

Don't forget to allow extra money in the budget for unexpected charges, such as hay for a mired campsite, or extra portable toilets if attendance is larger than expected.

C. Segregation of Budget By Activity

Theoretically, each activity should pay for itself.

- The feast fees should cover the cost of the food, beverages, rental equipment, feast tokens, kitchen cleaning equipment and supplies, etc. used to provide the feast. If servers or kitchen help eat free, the paying attendees must cover their costs.

- Class fees should cover the expenses of any supplies or rental equipment incurred by the class apart from the general site costs, such as craft supplies, or honoraria for a guest speaker.

- Childcare fees should cover the cost of any professional childcare workers, snacks, equipment/video rental, and any supplies used.

- The site fee should pay for the site tokens, camping fees, hall rental, hall cleaning equipment and supplies, general activity supplies, prizes, and anything else not covered by another fee.

D. Pricing

Fees for participation are calculated before the event to cover all the expenses that will be incurred holding the event. The break-even point is the point at which all the people in attendance paying to attend have paid for all the expenses incurred in putting on the event. This is calculated separately for each activity that requires a fee. Once attendance has reached the break-even point, any further income should be profit, as long as the expenses haven't gone over-budget too.

The fee schedule should be kept as simple as possible, and rounded to the nearest dollar. This will result in less work for the Gate staff and resolution of the cash box will be easier. Consider:

- Family rates, price limit or cap (one or two adults and any number of minor children would be considered a family),

- Children's rates,

- Kitchen worker/server rates, and

- Free or reduced admission for Royalty or Kingdom Officers as per local custom.

If you decide that special rates are appropriate for your event, make sure they are clearly stated and justified (i.e., not just the Autocrat's extended household). Reduced rate or free admittance should only be done in return for some service you are expecting, like Court and higher attendance for the Royalty, or work from servers or overnight gate constables.

Consider timed rates to encourage advance registration (one dollar off until a month from the event date, and the full rate afterwards).

The easy way to determine your participation fees is to estimate your expenses, and divide by the minimum expected paid attendance at the activity. This tells you what each paying attendee's share of the expenses is, and you can then set your fees based on this information. This also makes your minimum expected attendance the break-even point. There should be a really good chance that at least the minimum expected attendance should be satisfied, if not more.

Feasts are special in that there are usually several meals given free (such as head table). Count the available seats to be sold when counting attendance, but count all meals to be prepared when figuring expenses. This way, a small part of the price of each sold feast ticket pays for a small part of one of the free meals.

When considering children's fees, remember that a few children will not make much difference to event site fee income, although they might make a difference for a feast (by taking up a possibly full paid seat, not in how much they may eat).

Consider charging nothing for children under a certain age. This helps simplify the fee schedule and encourages families to attend. It is allowable to charge a special fee for a special children's feast (such as children's meals from a local fast food restaurant or simple hotdogs and Mac-n-cheese) that they are more likely to eat than the sometimes exotic feast fare. This also encourages family attendance.

Here are the steps used to calculate participation fees for each activity.

1. Pick a reasonable minimum paying attendance figure for each activity.

Talk to people in other branches, and ask for information if you don't feel confident making an estimate. Remember that Royalty attending will always attract more people, and Peerage meetings (if they happen at events) even more. Royalty attending other events the same weekend or other special purpose events the same

weekend will lower your attendance. Reasonable attendance at a feast does not necessarily mean all available seats - don't assume you will sell out unless you have done so repeatedly in the past. Planning to sell 75 to 80 percent of the available seats is usually a good margin.

If you set your attendance estimate too high, the prices are correspondingly lower, and you may find yourself with either unexpectedly large attendance due to the low price, or low attendance for some other reason (weather, etc.) so you end up losing money.

If you set your attendance estimate too low, the prices are correspondingly higher per person; you may find yourself just barely breaking even because of the high price, or with tons of profit, but next year you may have your attendance drop because the attendees this year didn't feel they got their money's worth.

As an example, say that your event will have 100 people attend as a rule, based on previous events of that theme held by your branch over the last few years. To make things simple, there will be no feast or other charges above the site fee.

2. Estimate your total expenses for each activity.

Figure out an approximate cost for site rental, supplies, food, rental equipment, insurance, and any other expenses that the event might require. In this example, the total expenses for the site are estimated to be \$500.

3. Fudge Factor

Add at least 10% to the estimated expenses for each activity to allow for unexpected expenses. Then round up to the nearest dollar. In the example, the total for this step is \$550 ($\500×1.1).

4. Divide the total estimated expenses for each activity by your estimated paid attendance at that activity.

This gives you the estimated cost per paid person for each activity. In the example, this gives \$5.50 per person site fee for this event ($\$550/100$).

5. Round Up

Round the estimated cost per paid person for each activity up to the nearest dollar or half dollar to simplify payment and accounting at the gate. In this example, we'll use \$6.00 as the site fee.

6. Reality Check

Make sure the price for each activity seems reasonable, and comparable with other events of that size.

Would you pay it? Do your branch members consider it a good deal? Is the price comparable to what other events are charging? Calculate costs for a 'family of four' and see if it is still a good deal. It's a fine line, and may take some practice. In our example, a 'family of four' would be charged \$24.00.

If it turns out that the estimated price seems too high, revisit steps 1 and 2. Revise your estimated attendance numbers and possibly reduce your expenses. Then follow the rest of the steps 3 through 6 until you are satisfied that the numbers are realistic and the price is acceptable.

7. Calculate Estimated Break Even Point

Your estimated break-even point is the count of attendees who will have paid for all the estimated event expenses. Everyone else who attends after that point represents profit. This figure gives the event staff something easy to watch for during the event to see whether they will make a profit.

To calculate this, divide your estimated total expenses for each part of the event by the price you will charge. The result (rounded up) is the total number of attendees necessary to pay for that activity at that event. In our example, our break-even point is $\$550/\$6.00 = 91.6$ or 92. 92 attendees is our break-even point. As a contrast, the break-even point if the site fee was left at \$5.50 is 100. It may wind up that the event makes more or less money depending on actual expenses, and that's okay. This is a ballpark estimate for during the event until the final accounting is done.

II. EVENT ADVERTISING

Most events are advertised in the Kingdom Newsletters. Most Kingdom Newsletters allow one one-half page advertisement per event for free. If your event is a Kingdom-level event, you will probably want to use at least one full-page advertisement. This isn't an advertising expense as the IRS sees it; this is a transfer.

If your event is open to the public, or will have a portion of it open to the public during a set time, consider advertising in the local newspapers. Any fees paid for this would be listed as *Advertising*.

If you want to have a site flyer that contains advertising, it would be considered a special edition of a newsletter. See Chapter 10 for how to put together a site flyer.

III. VENDORS

When dealing with vendors (site owners, rental store clerks, grocery clerks, etc.), be polite and professional. We want to leave a favorable impression, so that next time we have to deal with them, they will be happy to help us.

A. Before The Event

Wear modern clothes when meeting with possible vendors. If your branch has business cards, bring some along for distribution. We want to give the impression that we are stable, rational people who will treat their site or equipment as well or better than they do.

Make sure that if they need documentation about the Tax ID, they get it. Having it ready the first time you meet with them would be a good idea. Allowing us to use the Tax ID means more paperwork for them, so the easier we make it on them, the more willing they will be to work with us and the Tax ID.

If you can, check out the contract before the Seneschal signs it. Make sure that the financial payment information is correct. If you don't see it before it's signed, ask for a copy so you know the financial obligation information.

Some sites may require a special insurance form that names them specifically. This is available from the Corporation. Make sure that you find out as soon as possible whether you will need this form to give adequate time for the form to be drawn up and sent to you. This transaction is recorded as a 'Transfer out of Kingdom or to Corporate Office' on the reports.

When you check out the site or equipment, make sure that everything is in proper order and that equipment works, etc. Take pictures or video of the site or major equipment before and after the event. The photos can be used later in future event bids if everything goes well.

If the vendor will bill you after the event, find out when to expect the invoice and verify where the invoice will be sent. Get a contact name and number to call if you don't receive the invoice within 30 days of the event. Do a pre-event walk through of the site with the site owner, noting any problems or broken items on a sheet of paper. Have the site owner initial the list. This will help prevent any disputes over whether a piece of equipment was broken before you used the site. Schedule another walk-through of the site with the owner as soon as possible after the event, preferably before it is rented to some other group.

B. Dealing With Vendor Cancellations before the Event

If a vendor decides to break their contract before the event (due to act of God or overbooking, etc.), insist on getting your entire site deposit back, immediately if possible. Ask if they know of any other sites that may be able to accommodate your needs, and contacts for those sites if known. Depending on how long until the event is to occur, you may be able to find another site or vendor to accommodate you. If you haven't found one or the cancellation happens less than two weeks before the scheduled event, your Financial Committee should meet and discuss deciding to cancel the event and cut your losses.

You could ask the vendor breaking the contract to cover the costs of re-advertising your event if you find another site to accommodate you, but don't be surprised if you don't get it. Sometimes, you may, but you won't if you don't ask (politely).

C. After The Event

Make sure that the site or equipment's condition is acceptable to the owner when you return it to them. Since most owners require a damage deposit, you want to make sure you get it all back. It is in our best interest and has been Society tradition to leave things better than we found them. This makes the site owner eager to rent to you next time.

If you have expenses that are paid after the event is finished, make sure you get the invoice within a month of the event date. If you don't receive an invoice within that time, contact the vendor to ask them to resend the invoice. Keep track of your contacts with that vendor in case you need to remind them you did try to resolve your debt.

D. Dealing With Problems at the Event

In a conflict with a vendor at an event, the Event Steward should notify the Seneschal and the Exchequer. Every attempt should be made to correct the problem as soon as possible after the problem is noticed. If it is unable to be resolved at the event, a written report of the problem should be sent to the Kingdom Seneschal, and a copy should remain attached to the event report.

E. Dealing With Problems after the Event

If there was a problem after the event is over, the Event Steward should find out specifically what the problem was from the owner, and ask to be notified in writing. If they refuse to put it in writing, then consider the matter dropped.

If it was in fact the Society's fault, apologize in writing and make right what was wrong, either by fixing the problem or paying for the damages. If the damages were significant, contact the Corporate Office for guidance. If it was not the Society's fault and you have documentation (the pictures of the site before and after the day of the event), write a calm, professional letter and include copies of your proof. If the situation is still not acceptable to the owner, try to release the Society from a relationship with that vendor. Your Kingdom Seneschal, Kingdom Exchequer and/or the Corporate Office can provide guidance on this.

F. After The Fact Donations

If you find yourself with a payable because a vendor has not billed you yet, and it has been over a year, then remove the payable, list the amount as a direct contribution, and write them a letter thanking them for the donation. Make sure you mention that you have been trying to resolve this for past year with no success, and this is what you are assuming they want done.

IV. MERCHANTS

When dealing with merchants, remember that they are, in some cases, trying to make a living. However, we are not obligated to help them do this, other than allow them to have a place to work if the site and event theme allows. Merchants sometimes add ambiance and attract attendees – and some events can have the merchants as the main attraction.

A. Deciding to Have Merchants

First, see if the site has space for merchants in addition to other activities that may be scheduled. They will need at least 10'x10' per merchant to set up their wares, and some will take up more space than that. If you are having the merchant space indoors, make sure that you aren't setting them up so that they will either be blocking traffic flow, or be so out of the way that they get no traffic.

You may decide that only certain merchants may sell – but you must make the rules known in advance, and make them generic. Examples are: only merchants with period pavilions, only merchants selling music, only merchants selling period items (no bumper stickers/t-shirt only merchants). If you make the criteria subjective, use a team to evaluate the merchant applications so that it appears to be an objective evaluation. Merchants who are not allowed to sell for what they see are unfair evaluations or criteria will complain and having a team involved will mean that they can't blame their ability to sell on only one person.

B. Dealing with Merchants

You may or may not charge merchants for space at your event. If the room where the merchants will be costs extra, you could split the cost of the room among the number of merchants that could set up in that room and set that as your merchant fee. Treat the reservation of merchant space just as you would any other reservation, such as for a feast.

It is highly encouraged that there be some sort of agreement signed by both the branch (Seneschal's responsibility) and the merchant regarding any fees for appearance, and refunds or forfeiture of those fees should the merchant not appear. A contract will protect both you and the merchant, and several branches already have them in effect. You can find them by asking the Seneschals or asking the autocrats of large events that consistently feature large numbers of merchants.

C. Legal Obligations

Some states or other jurisdictions have rules regarding transient vendors (which is what most merchants are classified as). As host, sometimes the branch has an obligation to ensure that the merchants file their paperwork properly with the appropriate jurisdiction for any event they hold. Check your local laws to see what, if any, responsibilities the branch would assume by allowing merchants at that event before you decide to allow merchants. It is also possible that your state or municipality may change the rules regarding transient vendors, so it is recommended that the rules be checked at least once per year to make sure that nothing has changed. Your kingdom exchequer should have information on this.

V. CONTROLS OF CASH

The gate at SCA events is to be controlled by the SCA branch hosting the event. If the site owner wants to have additional oversight, that can be negotiated, but final control of all entrance fees must always rest with the SCA. The only exception is Pennsic, where the site owner's bonded employees manage the cash and the SCA manages everything else.

A. Gate Cash Income Management

One individual should be designated to be responsible for custody of gate funds at the event, and if the individual is not the Exchequer, see to it that this money is turned over to the Exchequer for reconciliation and deposit. This person may have deputies or helpers; however, the person in charge is ultimately responsible. Any person responsible for custody of SCA funds, either in advance or at the gate, must be an SCA member. (SFP XII)

1. Advance Registration

All cash or equivalents (i.e., checks) received prior to an event should be deposited within 7 days but no longer than 14 days of receipt, or forwarded to the Exchequer for deposit within a week to allow the Exchequer time to get to the bank within 14 days of when the funds were received by the reservation officer. Some Kingdoms may have shorter timeframes.

It is advisable to deposit checks immediately for two reasons: one, some people don't practice good bookkeeping, so the sooner you deposit the check after it is written, the better the chance that there are still funds there to cover it; and two, if the check bounces, it may bounce before the event and you may be able to resolve the matter in person at the event.

It is not acceptable for the reservation person to hold on to all checks until the event so that if a refund is requested the check can be returned.

When depositing the checks, make a list of the checks by legal name on the check, amount, and check number to allow for later cross-referencing if there is a problem or a refund is requested. If possible, include on the list the address or phone number on the check so that the person can be contacted in case the event is cancelled. The person

responsible for advance reservation administration must keep detailed records of advanced funds received and bring these records to the event. It is a good practice for the gate reservation person to make copies of all checks received.

If your Kingdom has set up a relationship with the Ansteorran Credit Card Electronic Payment System (ACCEPS), you may have advance registrations taken over the web by this service. The branch will work with them to set up a web page where people can go to register for your event using their credit card (there is a small fee for this service). ACCEPS will send your branch a transfer check 10 days before the event along with a list of all registrations that they have processed which can be used at the Gate for check in.

It is **never** allowable to use other services such as PayPal to take advance event registrations. (SFP XIII.B) PayPal and other institutions do not have adequate safeguards on the accounts for our purposes, and most treat any accounts as their own rather than someone else's account.

2. Gate Setup

The day before the event, have someone take out a funds advance for a small amount of cash that they can convert into cash for the change fund. **NEVER WRITE A CHECK OUT TO CASH.** (SFP XI)

\$50-\$100 in \$5s and \$1s should be sufficient change to start. Get a roll of quarters if your prices are not rounded to the nearest dollar. Don't wait until the last minute to get the change for the cash box - it will make your gate table that much harder to start up the day of the event. Also don't get it more than a day in advance so that there's little chance of it going missing.

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. Make sure that the cash appears at the gate during setup (i.e., have the person with the check cash it on the way to the event).

If the day of the event is the first of the month, the change fund cash on hand is reported on the bank reconciliation form on the bottom line.

3. Gate Operation

The goal is to get people signed in (waivers and membership card checks) and paid for as quickly as possible so that they can enjoy the event. It is highly discouraged to have more than just the sign-in and payment process at the gate.

Jars for donations, raffle or auction signups, feast seating charts, and activity signups that do not require a separate payment all **will** disrupt the efficient operation of the gate, because of questions or people taking time to think about whether they want to participate in any of those other things. Have signups for those other things at a different table out of the way of getting people signed in as quickly and efficiently as possible.

4. Running the Gate Table at Ordinary Events

It is highly recommended that one person be responsible for the Gate Table. However, that does not mean that one person should run the Gate Table alone. More than one person should be present during on-site event registration whenever funds are being collected. This is not only so that one person doesn't get stuck with Gate Duty for the entire event, but also that having more people who know what's going on at gate makes it easier to take breaks and resolve conflicts. Don't go overboard, though. No more than four people should be involved in the gate at any one ordinary weekend event, unless it is a very large event or continues over several days. In that case, see 4. below.

Minors under age 15 may not be responsible for the Gate Table at an event. (SFP XII.C) They can assist, but they cannot be in charge.

No expense receipts should ever be reimbursed from the cash box at events (SFP XI).

Here are some recommended procedures for running gate at ordinary events.

a. Schedule of Fees

Make sure that there is a clear list of fees to be charged, including NMS. This will help reduce time to calculate fees for each person, as well as reduce mistakes. An example of a list of fees would be:

Adult Member site only: \$5	Adult Member site + feast: \$15
Adult Non-Member site only: \$8	Adult Non-Member Site + feast: \$18

b. Special Rates

Have a list of who is exempt from gate fees or has a reduced rate (such as a server). Check them off as they arrive (but they still **must** go through the waiver process).

c. Staffing the Gate

Each person working at the gate must:

- i. Be a paid member in good standing of the SCA.
- ii. Be acceptable to the group exchequer and the group seneschal.
- iii. Understand your branch cash handling procedures and waiver policy.

The Exchequer needs to train the gate staff on proper cash handling procedures and provide the proper forms to use when running the gate. It is recommended that pictures of the persons authorized to handle the cash box be posted inside the cash box for easy reference. There also needs to be an established escalation plan in case there

are questions or objections to any part of the gate sign-in process. One plan could be that any questions or issues regarding payments are escalated to the Exchequer, and any questions or issues regarding waivers is escalated to the Seneschal.

d. Receipts

An individual's cancelled check shall serve as the receipt for all attendance fees paid at the gate by that individual.

Receipts shall be issued for cash received at the gate if requested by the attendee, including Non-Member Surcharge funds. Have a duplicate receipt book present at the table for this purpose.

No expense receipts should ever be reimbursed from the cash box at events (SFP XI).

e. No Non-Gate Activities at the Gate

It is highly recommended that Fund raising activity or any other monetary activities are set up in a different place from the Gate. Any other business will most likely slow up the gate, leading to unhappy attendees.

f. Cash Box Counts

The gate cash box should be counted and verified at the beginning of the event, at the beginning and end of each day, and at random intervals while troll is open. These intervals should not exceed 5 hours in duration.

The gate cash box shall be counted and verified by the following officers: the Event Autocrat, the branch Seneschal, and the branch Exchequer. Any two of these officers may select a representative to serve in this capacity on their behalf should they not be available at the appointed time to perform this duty. Representatives of these officers must be acceptable to all three officers.

g. Cash Box Extracts during the Event

After the gate cash box has been counted and verified, all checks and cash shall be removed for deposit, minus the starting gate funds. The starting gate funds for the cash box shall remain in the cash box until the gate closes. It is recommended that pictures of the persons authorized to count and verify gate receipts be posted inside the cash box for easy reference by the gate staff.

All cash and checks for deposit should be sealed in a secure envelope with the following written on the outside of the envelope: Amount of cash and denominations, amount of checks, date and time of verification, and signatures of all three officers (or their representatives) verifying the amount.

Envelopes containing gate funds shall be secured in a locked vehicle, out of public view. Two of the officers (or their representatives) verifying the deposit should convey the envelope to its destination.

If the gate funds are to be taken directly to the bank for deposit during the Event, two individuals should accompany the money to the bank to ensure the safety of the individuals conveying the funds.

No expense receipts should ever be reimbursed from the cash box at events (SFP XI).

h. Cash Box Final Accounting

At the close of the event, two or more individuals shall reconcile the attendance list to funds collected, and account for gross event income. This should be performed by both the individual responsible for custody of funds and by the Exchequer (or designated representative).

All cash and checks for deposit will be sealed in a secure container (sealed envelope or locking pouch) with the following written on the outside of the envelope: Amount of cash, amount of checks, date and time of verification, and signatures of all three officers (or their representatives) verifying the amount.

All Event funds are to be turned over to the branch Exchequer or other designated member of the branch Financial Committee at the close of the Event.

All Event funds should be deposited within 7 days but no longer than 14 days following the close of the Event. Some Kingdoms may have shorter timeframes in their Kingdom Financial Policy.

i. Gate Staff Evaluation after the Event

All individuals who have served as Gate staff correctly should be commended publicly. The Exchequer can maintain a list of individuals who are acceptable to serve as Gate staff at future events.

If an individual exhibits bad judgment or fails to follow laws and policies in relation to the handling of branch funds, a reasonable attempt should be made to educate the person in the correct behavior/policy and to explain the possible consequences of financial impropriety that may affect the person, the branch, and the SCA.

In the event of an individual exhibiting bad judgment on two or more occasions in relation to the handling of branch funds, the branch Seneschal and branch Exchequer will consult their respective Kingdom-level Officers for recommendations on what actions are to be taken.

5. Running the Gate Table at Multi-Day or Very Large Events

These events require extra precautions and care due to the large sums of money and the work involved to fully staff a large gate table. All of the above instructions apply here as well.

a. Schedule

For everyone's peace of mind, have a regimented schedule of people scheduled to work and when. Make sure there are scheduled meal breaks and coverage for restroom breaks. It may help to have the merchants be able to

check in and set up before anyone else arrives at the site (but it may not help to let them check in before the branch is ready to have them there - just because they're there doesn't mean they can check in and set up). Also, schedule in advance for any overnight shifts.

b. Rotating responsibility

Have three or four people authorized to take money from participants and remove money from the gate at scheduled times. Mix the people up so that each time it's a different two people from the pool of four, who both count and bag the money. Have two people able to leave site to make bank drops. For a really large event, it may be necessary to have someone just run between the event and the bank with the money.

c. Bank drops or money conversion (i.e., getting the cash into the bank ASAP)

Figure out where you can either deposit the cash or convert it to money orders before the day of the event. If the bank you normally use is not near the event site, try to use the closest branch. If that isn't practical, make sure you can bring the cash to the nearest bank, credit union, currency exchange or post office and get cashier's checks or money orders (the fees would be an expense of the event). Western Union may be able to wire the money directly into the branch's account. Some Wal-Mart stores and grocery stores sell money orders as well.

Get disposable sealable bank bags, and include a SASE to the branch's Exchequer or Seneschal's address. At regular intervals (more often during peak times, less during slow times), count out cash equal to the total minus the starting cash, and remove it and any checks from the cash box. Place it in sealed or locked bank bags with a detailed count of bills and checks. Put a SASE addressed to the branch in the bag. Store these in a safe place until they can be transported to the bank drop or money conversion point.

Have two people drive the money to the bank or money conversion point a few times during the days with the most traffic through the gate.

Envelopes or bags containing gate funds shall be secured in a locked vehicle, out of public view. Two of the officers (or their representatives) verifying the deposit should convey the envelope to its destination.

DON'T ever deposit the money using an ATM into your account and then write a check to the branch. That's commingling of funds, and **strictly prohibited**. Writing the branch a personal check and taking the cash is also prohibited.

It is recommended that pictures of the persons authorized to handle the cash box be posted inside the cash box for easy reference.

d. Use multiple lines during peak times

Separate the crowd into separate lines - member vs. non-member, site-only vs. site and feast, pre-registered vs. non-pre-registered, etc. Use whatever separation most evenly splits the traffic.

e. Advertise the prices and site map

Use posters to show the prices being charged so that people don't have to use time asking and figuring out how much they owe. Put small versions of this list at each seat so the gate staff won't have to turn around to figure it out as well. Have a large map of the site near the gate table, but not so near that people will clump around it and block traffic.

f. Separate the check-in process into steps

Have one spot for pre-registration check off, another for money taking, another for waiver signing, and the last for token and flyer handout. People asking to help can be directed to the end of the line where most of the questions about the site will be asked.

g. Make the gate staff comfortable

Have in place at the gate some water with cups, sun block, snacks, and a restroom facility within 20 feet of the gate (close enough to use quickly, but not so close as to smell or have the line block access to the gate).

6. Accepting Checks

Checks received at the event should have the individual's legal name, address, phone number, and the name of their branch on the check, in case of problems. If they don't know the name of their branch, either leave it off or help them find out. All checks must be made out to your branch in the form of "SCA, Inc. - < sponsoring branch or entity >".

7. Refunds

If people request refunds at the gate, get their name and address, wait until their check clears the bank, then send them a refund check. Do not attempt to return an attendee's check; it creates problems for the autocrat and exchequer. Do NOT issue cash refunds.

8. Collecting any Non-Member Surcharges

When people check in at the Gate, they are required to show proof of membership because of the waiver policy. If an attendee is not a member, and there is a Corporate Non-Member Surcharge in effect for that type of event, they must pay this additional fee. After the event, the amount is calculated and sent in as the current requirements dictate. Each Kingdom has its own Gate Reconciliations forms; contact your Kingdom Exchequer for more information.

Any event surcharge should not be figured into event budgets, but will need to be included on the event reports both as income and an expense.

9. Gate Closing

At the close of the event, two or more individuals shall reconcile the attendance list to funds collected, and account for gross event income. This should be performed by both the individual responsible for custody of funds and by the Exchequer (or designated representative). Signatures of the individuals performing this reconciliation should appear on the attendance list evidencing performance of this reconciliation. All funds are then turned over to the Chancellor of the Exchequer (or designated representative) for deposit.

10. Trespassers

If it is determined that someone has entered the event without going through the gate to a) pay and b) sign the waiver, and you know their name, ask a herald to page them to the Gate table. If they do not appear within a reasonable time or you don't know their name, ask the Autocrat and branch Seneschal to approach them after you have pointed them out. They must either comply with the fees and waiver policy, or leave.

If it is determined that someone is attending a paid feast that did not pay for it, ask them to leave, as they are trespassing. This is where feast-tokens become useful.

The Exchequer's responsibility in these matters is to notify the Seneschal of those who did not pass through the gate. The Autocrat and Seneschal's responsibility is to enforce the event's rules (minimum dress code, beverage restrictions, littering, etc.), or have them removed as trespassers.

11. After the Event

All event funds should be deposited within 7 days but no more than 14 days unless extraordinary circumstances prevail.

B. Expense Reimbursement and Invoice Payment

No receipts may be reimbursed from the cash box at events (SFP XI).

Expenses shall be reimbursed by the Exchequer based on receipts tendered. In all cases, written receipts must substantiate disbursements. Fees may be paid based on invoices. Honoraria may be paid based on Financial Committee approval (a copy of a letter thanking the person included with the check serves as the documentation).

No receipts may be reimbursed from the cash box at events (SFP XI).

All funds advanced in excess of receipts tendered must be returned to the Exchequer for deposit.

No receipts may be reimbursed from the cash box at events (SFP XI).

Collect all the receipts as soon after the event as possible. Set a cut-off point of 14 days after the event, so you can meet the usual 30-day deadline for the event report. When making reimbursements, keep track of how much of each budgeted category has been spent.

No receipts may be reimbursed from the cash box at events (SFP XI).

If, for some reason, money is paid directly to a vendor personally for services rendered (such as honoraria, custodian fees or site rental to an individual), keep track of how much is paid over the year. If it's more than \$600 and the branch is in the U.S., an IRS 1099 form will need to be filled out for that person. The Society Treasurer fills out the IRS form. The information required is name, SSN, Address, amount paid to them and for what. This information is to be sent to the Treasurer by December 31 of that year, as the SCA has to file with the IRS by January 30 of the following year.

No receipts may be reimbursed from the cash box at events (SFP XI). (Get the picture?)

C. Attendance Management

One or more individuals will be designated to be responsible for maintaining the attendance list for the event. In addition, these individuals are responsible for collection of appropriate signatures indicating compliance with waiver policies. All attendance records (including waivers) should be delivered to the branch Seneschal, Exchequer or designated representative within 14 days after the event.

D. Final Accounting

At the close of the event, the individual responsible for the gate cash shall reconcile the attendance list to funds collected. (See IV.A.9 above) Don't forget to remove the "change fund" from the amount collected before determining gross income.

E. Non-Gate Income Management

One individual should be designated to be responsible for custody of non-gate income that is received during the event, and if the individual is not the Exchequer, see to it that this money is turned over to the Exchequer for reconciliation and deposit. This person may have deputies or helpers; however, the person in charge is ultimately responsible. Any person responsible for custody of SCA funds must be an SCA member. (SFP III.D)

If the activity that generates funds is medieval in nature (class fees, etc.), then the income is reported as *Activity Related*. If the activity that generates funds is not medieval in nature (auctions, raffles, etc.), then the income is reported as *Fund Raising, Internal*. If there is just a donation jar, the income is reported as *Direct Contribution*.

VI. GOING OVER BUDGET

Sometimes, estimates aren't very accurate, or unique circumstances appear where some expense is more than was expected. We can be flexible in these cases, as long as the funds are there to support us.

When a potential overrun is detected before the money is spent, take steps to verify that there is no other alternative. If some grocery store suddenly raises its prices, there is no reason why you can't go to some other store for a better price than the one you were budgeting on.

If there is really no other alternative, the Financial Committee can adjust the budget to match the new estimate.

If the overrun is found after the expense has already been incurred, the Financial Committee may still approve the additional expense, but it isn't obligated to do so. If the Financial Committee doesn't approve the overrun, the person can be reimbursed up to the limit of the budget. However, repeated overruns by the same person should be investigated -- did this person even know there was a budget they had to follow? Was the budget published? Did they make the purchase before the budget was approved? It may be a simple communication foul-up that can be corrected.

VII. REPORTING

The Event Steward and the Exchequer will complete an event report within thirty days of the close of the event. This report will include accounting for all event income and expenses, by category, and attendance. The event report will be sent to the superior officer as outlined in each Kingdom's Financial Policy.

VIII. RECOVERING BAD DEBTS

All checks received before the event should be deposited quickly, so that if a check is returned, the branch may try to resolve the issue before or at the event. See Chapter 11 for procedures to follow when attempting to recover these funds.

IX. CANCELLING AN EVENT

In the case where an event must be cancelled before it is held, several steps must be taken depending on where in the lifecycle of the event the cancellation occurs. Events can be cancelled after they are planned but before being advertised, or after being advertised. Events can be cancelled for several reasons - the site becomes unavailable for some reason (fire, flood, overbooking, etc.) and no other site can be found; another event is scheduled which would draw attendance at this event's expense (for example, a popular Tournament of Chivalry somewhere else the same weekend) that would make the budgeted event break-even point unreachable.

There are several steps that must be done to un-schedule an event. The scope of these steps depends on how much scheduling had been done up to the point of cancellation.

A. Cancellation after site contracts signed but before advertising

If an event is planned but must be cancelled before it has been advertised, all vendors must be notified as soon as the decision is made. Deposits should be returned from the vendor, possibly minus a fee. If the reason for cancellation is due to the site being unavailable after a contract has already been signed, it should be reasonable to get the entire deposit back. Ask for it. If the reason for cancellation is not due to a lapse on the site owner's side, the fee should be paid. Any fee paid would be reported under Fees, and the reason would be 'for cancelled event'.

Perishable supplies purchased for the event (such as feast food) can be returned if possible, used for some other purpose, or discarded. Non-perishable supplies can be kept for the next event. Non-returnable supplies expenses would still be reported under Event [Food, Supplies, etc.] regardless of whether they are used or discarded.

B. Cancellation after the event has been advertised

If an event must be cancelled after it has been advertised, word must be spread of the cancellation as far and wide as possible, as well as printing a retraction as soon as possible. Use the Internet to post messages on email lists or other public fora, and also print a retraction in the next kingdom newsletter if its first-class delivery date is still before the event was to occur. Call any officers or royalty expected to attend to notify them of the cancellation.

Call everyone who has sent in a reservation if you have the phone number from the checks to notify them of the cancellation and ask them where they would like the refund sent (some may decline the refund; be grateful).

All vendors must be notified as soon as the decision is made. Deposits should be returned from the vendor, possibly minus a fee. If the reason for cancellation is due to the site being unavailable after a contract has already been signed, it should be reasonable to get the entire deposit back. Ask for it. If the reason for cancellation is not due to a lapse on the site owner's side, the fee should be paid. Any fee paid would be reported under Event Occupancy.

Perishable supplies purchased for the event (such as feast food) can be returned if possible, used for some other purpose, or discarded. Non-perishable supplies can be kept for the next event. Non-returnable supplies expenses would still be reported under Event [Food, Supplies, etc.] regardless of whether they are used or discarded.