

Financial Policy for Canton of Moorhaven

Moorhaven Financial Policy shall be superseded by: Kingdom of Atlantia Exchequer Policy, Kingdom of Atlantia Financial Policy, Kingdom of Atlantia Law, Society Exchequer Policy, Corpora, State Law, and Federal Law.

1. Composition of the Financial Committee.
 - a. Shall be at least 5 members and consist of
 - i. The Exchequer
 - ii. The Seneschal
 - iii. All paid members present at a meeting, or submit a written proxy (paper or virtual) to the seneschal.
2. Terms of Financial Committee members.
 - a. Must be paid members to vote on financial matters and members of the Canton of Moorhaven
 - i. Proof of membership shall be provided
 - ii. Exchequer and/or seneschal shall be responsible for verifying proof of membership either by examination of membership cards and/or proofs of membership provided by the Society Membership Office or by reference to a current roster of paid members of the Canton provided by the Corporate Office
 - iii. Any member can recuse themselves from a vote for any reason
 - b. Votes of the Financial Committee shall be by a simple majority of members participating
 - i. In the case of a tied vote the issue may be re-polled or withdrawn for modification. Once an issue has been polled three times without modification without breaking the tie, the issue will be deemed to have failed
3. Timeframes and methods for action approval under normal circumstances
 - a. Voting on financial matters
 - i. Voting may be done at official in person or virtual meetings by a simple majority of paid members.
 - ii. Moorhaven Book of Policy specifies that canton meetings shall normally be held at least every quarter(excepting emergencies) with the time and location for each meeting being decided in advance at a previous meeting and as well as where feasible and allowed by Society policy on the canton web page and Mountain Mayhem (the newsletter of the Barony of Hidden Mountain).

- iii. Voting may be made on expenditures and other financial issues via electronic polling
 - 1. Note that social media (such as Facebook, etc) are not valid for financial votes
- iv. In the event a person cannot attend in person they may do so virtually or by phone. They may also designate another to vote as their proxy by contacting the seneschal and/or exchequer
- v. It is the responsibility of the exchequer to record a tally of the votes
- vi. Members may recuse themselves from a vote for any reason
- 4. Timeframes and methods for meeting and approval in emergencies.
 - a. The Canton of Moorhaven shall appoint an Emergency Financial Committee
 - i. This will consist of at least 5 members
 - 1. the Seneschal
 - 2. the Exchequer
 - 3. at least 3 other members of the Canton of Moorhaven
 - a. Selected by majority vote of the paid members of the canton at a regularly scheduled meeting
 - b. These members must be paid members throughout their tenure. Loss of paid membership shall be viewed as a withdrawal from the Financial Committee
 - c. These members cannot be family member of or reside in the household of any other Financial Committee members
 - d. Emergency Financial Committee members can resign from their position for any reason at the next scheduled canton meeting
 - e. Removal of Emergency Financial Committee members is done by majority vote of paid members at regularly scheduled canton meetings
 - ii. The Emergency Financial Committee can authorize expenditures on an emergency basis between scheduled Canton meetings
 - 1. Expenditures of \$250 or less may be approved by the Emergency Financial Committee by simple majority vote and an accounting of any such vote shall be made at the next scheduled Canton meeting
- 5. Reporting Schedule for Branches
 - a. Branches must submit quarterly reports to the Kingdom Exchequer or a designated representative.
 - b. Reports will be cumulative, and are due as follows:
 - i. January 1 – March 31 (First Quarter Cumulative), due April 30th
 - ii. January 1 – June 30 (Second Quarter Cumulative), due July 31st
 - iii. January 1 – September 30 (Third Quarter Cumulative), due October 31st
 - iv. January 1 – December 31 (Fourth Quarter Cumulative/Domesday), due January 31st.

- c. Canton of Moorhaven follows kingdom of Atlantia policy as listed
 - i. Non-Member Registration (NMR) reports and monies are due to the office of the Chancellor of the Exchequer Deputy for the NMR no later than 10 business days after the event closes.
 - ii. Event reports shall be submitted for every event held by a local group. These shall be completed with copies of the event receipts attached and sent with the corresponding quarterly reports.
 - iii. Reports will be considered late if they are not received within five business days of the due date or if they are incomplete.
 - iv. Any exchequer with two late or missed Quarterly reports will be subject to a review of books and the possibility of suspension. Any group failing to submit the fourth quarter/Domesday report by the deadline will be suspended. Any group failing to submit a Non-Member Registration report within 10 business days after the event may be subject to suspension. Groups with a pattern of missing/late/incomplete reports shall be remanded to the Kingdom Seneschal for action.
- 6. Reporting requirements for branch reports
 - a. The Canton of Moorhaven follows Kingdom of Atlantia policy as listed
 - b. Quarterly reports should include the following documents
 - i. Financial activity such as a journal or ledger
 - ii. A current list of variances in effect
 - iii. Bank statements for all accounts for the quarter, signed by the seneschal.
 - iv. The Excel report form
 - v. A PDF of the full report, signed by the branch Exchequer and Seneschal
 - vi. Copies of receipts for monies spent, if applicable
 - vii. Event reports, if applicable
 - c. Event reports
 - i. The Autocrat or designated deputy must provide a complete event report to the canton seneschal and exchequer within fourteen days of the end of the event.
 - ii. This event report must include all information required for completion of the standard Atlantian event report as well as copies of all receipts for event expenditures, copies of any cash logs, non-member surcharge reports, deposit logs and expenditures associated with the event
 - iii. The autocrat and/or the canton exchequer shall provide a summary financial report on the event to the first canton meeting after the due date for the report for the event.
- 7. Timeframes and methods for review and revision of the financial policy.
 - a. Financial policy shall be reviewed, revised if necessary, and updated yearly
 - b. Changes or additions to the financial policy must be approved at Canton meeting by a majority vote of those members present at the time or those with written proxy.

- i. if no additions or amendments the continuation of the current policy shall be approved by a majority vote of paid members of the canton who are present at the time of the meeting or those with written proxy vote.
 - ii. approved new policy shall replace all previous policies
- 8. Methods for controlling cash receipts.
 - a. Cash receipts shall include but are not limited to:
event income of all types, money collected from advertised fundraising endeavors, donations, money from the sale of goods purchased with group funds, and newsletter sales and subscription income.
 - b. Cash receipts of any type and in any amount must be deposited in the appropriate account no later than 14 calendar days after receipt by an officer of the SCA. No incoming funds of any type are to be kept out of the appropriate account longer than 14 calendar days. Undeposited income of any type is not to be used for refunds, reimbursements, or expenses
 - c. Use of online credit card acceptance services by SCA branches is restricted to approval by the Society Chancellor of the Exchequer. SCA branches are not to use the personal credit card acceptance account of an individual or other business under any circumstances
 - d. Minors may not serve as Head Gatekeeper/Troll/Reservationist/etc. for an event. Minors may assist at the gate collecting funds, making change, etc., under the oversight of an individual permitted by the SCA's Corporate Policies to serve as an officer, who will be ultimately responsible for the accounting of the funds passing through the gate. Individual groups may be more restrictive should they choose. At least one paid adult member of the SCA must be present and in charge anywhere SCA money is collected.
 - e. A paid adult member of the SCA must be in charge of the gate functions at any event where money is collected in the name of the SCA. Site owners may additionally oversee the gate operations, but the final responsibility for the funds collected in the name of the SCA must remain with an authorized paid SCA member who does not have a financial or material interest in the ownership of the site itself.
 - f. All cash received at an event shall be counted and recorded by two people (not of the same family or address and not in a personal relationship) before the cash is removed from the site. Copies of the cash record will be provided to the Branch Seneschal and the Exchequer
- 9. Policies regarding event admission charges, refunds, or complimentary passes.
 - a. Admissions
 - i. Any attending a canton event shall be required to pay all appropriate fees including, where appropriate, Non-member associated fees, admission fees, feast fees as specified in the approved event budget except for those members explicitly designated as complimentary attendees
 - b. Refunds

- i. Refund requests from those not in attendance of the event should be made via written request (such as email) to the autocrat, seneschal, or exchequer within 5 days of the end of the event
 - ii. All refunds will be at the discretion of the members of the Canton of Moorhaven or the Emergency Financial Committee. While the Canton makes every effort to honor refund requests, it reserves the right to refuse requests received after the completion of the event, requests associated with unprofitable events, or requests for feast seats cancelled less than 24 hours before the feast which cannot be resold.
 - iii. All refunds will be made by check drawn from the Canton of Moorhaven account to be mailed no later than 14 days after the end of the event
- c. Complimentary passes for Canton events
 - i. Shall be exempt any and all site or feast fees
 - ii. Shall include the following
 - 1. The King/Queen/Rulers of Atlantia
 - 2. The Crown Prince/Princess/Heirs to Atlantia
 - 3. The Baron/Baroness of Hidden Mountain
 - 4. The event autocrat
 - 5. Visiting nobles (i.e. royalty from another kingdom, Baron/Baroness of a neighboring barony) at the discretion of the autocrat
 - 6. Staff members (i.e. the feast cooks or marshals) at the discretion of the autocrat
 - iii. The Autocrat MUST provide the reservationist/gate staff with a list of anticipated complimentary attendees prior to the opening of the event site
 - iv. The autocrat's privilege of naming complimentary attendees should be used with great discretion. Excessive use of this privilege shall be subject to review by the Canton of Moorhaven members
- d. Reservations and Gate responsibilities
 - i. The Autocrat in conjunction with the canton exchequer shall designate an individual to receive advance reservations to the event (reservationist) and an individual to be responsible for event check-in and on site fee payment (head troll)
 - 1. Both reservationist and head troll serve as temporary deputies to the canton exchequer
 - 2. These may be the same person and this role may be filled by the exchequer
 - 3. These individuals must be paid members of the Society and over 18 years of age
 - 4. If the reservationist is not the head troll, they must provide an accurate reservation and payment report to the head troll before gate opens at the event

5. The head troll is specifically responsible for ensuring the safety of all monies and records pertaining to onsite payments, of reconciling those records with the canton exchequer and maintaining custody of any funds until such time as they can be transferred to the canton exchequer for deposit

e. Event Budgets

- i. For each event a budget which includes all projected income and expenses associated with the event shall be submitted by the autocrat to the canton seneschal and exchequer at least three months prior to the date of the event
- ii. Every event budget must be approved by a majority vote of the paid members of the canton who are present at the meeting
- iii. Any increase in anticipated expenses from an approved budget must be approved by a majority of the paid members presents at a canton meeting or by the emergency financial committee following the procedures laid out in that section.

10. Policy regarding asset management and control of inventory including trailer policy

- a. The Canton Exchequer shall maintain a list of property owned by the Canton of Moorhaven and its current location
- b. Any individual removing canton property from its normal location shall notify the Exchequer within 24 hours of its new location
- c. Any individual with custody of canton property, whether temporarily or permanently shall be responsible for its care and maintenance
- d. A custodian and /or storage location for any new property purchased by or donated to the Canton of Moorhaven shall be determined before its acquisition
- e. the Canton does not own a trailer

11. Prohibited Activities

- a. RAFFLES AND ONLINE AUCTIONS are prohibited.
- b. FIREWORKS - The purchase, ownership or sale of fireworks is prohibited. The purchase of professional fireworks services is permitted, with approval by the Board of Directors. To request permission from the Board, the branch must request approval through the Kingdom Seneschal and the Kingdom Exchequer who will contact their Society Superiors for instructions.
- c. purchase of Alcohol excepting in small amounts to be used for cooking

12. Policy on sales tax: Not applicable in the Kingdom of Atlantia

13. Special Purpose and Dedicated Funds

- a. General funds - defined as the monies collected by the Canton to support the administrative and event related functions of the Canton. Unless otherwise specified all monies are considered to be general funds
- b. Temporary Allocated Funds may be established for use as short term obligations occur

- i. the purpose, anticipated source of funding and expiration date shall be specified at the time that any Temporary Allocated Fund is established
- ii. No Temporary Allocated Fund shall remain active longer than the specified expiration date or one calendar year, whichever period is greater
- iii. Any extension of a Temporary Allocated Fund beyond its creation must be approved by a vote of paid members of the canton who are present at the time of the vote or who submit a written proxy to any member of the Emergency Financial Committee
- iv. Any funds remaining in a Temporary Allocated Fund after its expiration shall automatically revert to the General Fund

14. Bank Accounts(s)

- a. All monies shall be held in bank accounts under the name of Society of Creative Anachronism (doing business as the Canton of Moorhaven)
- b. Online access to such accounts shall be allowed in accordance with Society and kingdom policy
 - i. access shall be kept by the exchequer of the local group
 - 1. other access shall be allowed to the seneschal and deputy exchequer as requested or permitted by the bank
 - ii. Online access shall be for the purpose of viewing statements and/or current transactions only. No disbursement or movement of funds may be made online.
- c. Access to the bank account may only be allowed by the exchequer, deputy exchequer, kingdom exchequer and others appointed to the emergency financial committee and on the signatory card as approved by SCA corporate and kingdom

15. Disbursements

- a. All Disbursements must be made by a check drawn on the canton account and naming a specific individual or business (i.e. no check may be made out to cash)
- b. Two signatures are required on any check
- c. No individual who is a signatory on the canton account may draft a check to themselves
- d. All disbursements not explicitly authorized by the Moorhaven Financial Policy must have the prior approval of a majority of the Canton of Moorhaven members at a meeting publicized as required by the Canton of Moorhaven book of Policy (or those who have submitted a written proxy to Emergency Financial Committee members for such a vote), or such expenditures that may fall under the jurisdiction of the Emergency Financial Committee as defined above

Approved by Financial Committee - (12/28/2021)

Approved by Kingdom Exchequer - 12/29/2021

16. No payment due to the kingdom of Atlantia for mandatory Non-Member surcharges requires the authorization from the Financial Committee. Any such payment shall be made in a timely manner (within 14 days) according to current policies of the Kingdom of Atlantia and reported as part of the event report at the next canton meeting