

DRAFT

Tracking All the Things: Ledgers & Reports

As of February 6, 2023

With many, many thanks to Rhonda Potter, who got this paper started.

The names are random translations – please let the Kingdom Exchequer know if they are inappropriate.

Send comments and edits to: ealdormere.exchequer@gmail.com

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NOTES

This is a working document. Not all examples are provided. As new directions come from the Kingdom Exchequer, the appropriate section should be revised.

Report to the quarter. It is important that the ledger (and thus reports) reflect the status of your branch at the end of the quarter.

The pictures in here attempt to be legible. Often one line in the ledger is broken up like this, so the font is a reasonable(ish) size:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
12,200.00	03/15/2031		0.00	N/A	The Rental Site	Mtg Site, Contract #546C, Jan-Mar, Paid Last Year	General

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
-300.00	300.00	Prepaid Expenses		Occupancy - AR	General Fund

Then it is followed by the view, all on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
12,200.00	03/15/2031		0.00	N/A	The Rental Site	Mtg Site, Contract #546C, Jan-Mar, Paid Last Year	General	9	-300.00	300.00	Prepaid Expenses	Occupancy - AR	General Fund

You might notice the column with the number “9” is missing from the split-up example. That’s just the line number and not relevant 99% of the time.

Colour is very useful as a quick check, but that's all. Being able to discern the difference between blue and green is a handy check, but it is not required. In general:

Blue	Fluorescent Green	Hot Pink	Green
	-1.95		1.95

A strong reminder that your group can only spend money under two conditions (assuming a cheque requisition or cash advance form has been received):

1. If your budget (branch or event) covers the expense.
2. If your Financial Committee specifically approves the expense.

The “To/From” field should be the name it was written out to. Even if, for example, you’re paying the City of Ottawa to use a specific location, enter “City of Ottawa” in the “TO/FROM” field, and not the name of the location. That’s good information for the memo field.

The name of the donor, and their relation to the SCA, is *important* for the quarterly reports. In general, income is “internal” if it’s raised at SCA events or from fundraising aimed at SCAdians. External donations are funds raised from non-medieval activities.

Transfers between branches must use the “Transfer Out – In Kingdom” and “Transfer In – In Kingdom” categories, no matter what the transfer is for. All cheques written to SCA branches within Ealdormere (including to Kingdom) are categorized as “Transfer Out – In Kingdom” because, oddly enough, it kind of counts as an “asset movement” between branches of the same organization. At the end of the year the Kingdom Exchequer has to match all “Transfer Out – In Kingdom” between branches with “Transfer In – In Kingdom” transactions. The annual Summary Report has a tab to track this and, unless you’re the Kingdom Exchequer, you don’t have to worry about it, but you do need to track it.

WHAT TO SEND

The SCA requires branches use the standardized SCA Financial Reports file. The SCA Ledger is not required, but it can make life easier. The files are all available in the [SCA Library](https://www.sca.org/resources/document-library/#exchequer), under Exchequer (<https://www.sca.org/resources/document-library/#exchequer>), then under “Group Financial Report Forms”.

For each quarter, send electronic copies of:

1. **The ledger as a spreadsheet file.** If you use a program (such as QuickBooks) then export a version of your ledger report in an Excel-compatible format. It must be a spreadsheet, not a text or PDF file. There is only one version of the SCA Ledger, which can be used by all branches.
2. **The Excel version of the SCA Inc. Financial Reports file.** There are three versions to choose from. See [Set Up the Reports File](#) for more information.
3. **Signed copies of monthly bank statements** showing the balance on the last day of the previous period, the balance on the last day of the current period; and all transactions in between. Please note that for Q4 is different: include everything from Dec 31st two years ago to Dec 31st of last year.

4. **Signed copies of the SCA Financial Reports.** Not all pages in the report are needed. The button on the Contents tab will print the required pages. Even the Kingdom file which uses almost every tab only prints five or six pages for signature.
5. **Event Reports** for any events that happened in the reporting period, except for Q4. For the final report of the year, all event reports for that year should be included.
6. **Any other files requested by the Kingdom Exchequer.** It is their responsibility to let everyone know if there are additional requirements.

WHAT DOES “SIGNED” MEAN?

Signing has legal consequences.

- Signing a document implies that you have reviewed the contents and approve of how they explain what happened during the reporting period.
- An SCA financial report or has been signed when both the Exchequer and Seneschal have signed it.

Signatures can be hardcopy, digital, or electronic. When you email the finished document, you must include in the email words that say you signed the document.

In all cases, if you are sent one of these documents, you must keep the email and its attachment together for the next seven years. The email is proof that the person who sent it is the person who signed it.

HARDCOPY SIGNATURES

The old-fashioned method: printing the document and signing with a pen, then mailing it to your exchequer-superior. Only do this if you have asked your exchequer-superior to review the files in advance, so changes can be made before the signing process.

If you want to email hand-signed documents:

1. After signing either scan the document, or take really good, crisp, photographs of the document.
2. Include all pages in a single file. Format is not important – legibility is. One whole document per file. For example, the bank statements would be one file, the report another.
3. Follow the steps for “Electronic Signatures”.

DIGIAL SIGNATURES

This is a specific type of electronic signature where, after signing, the document can no longer be edited. It gets “stamped” with metadata identifying the signatory. The SCA prefers¹ to use DocuSign, which will allow you to digitally sign documents for free – but only if the document has only one signature, which is not the case here.

To make your digital signature official:

1. Include all pages in a single file. One document per file. For example, the bank statements would be one file, the report another.
2. After signing the file digitally, send by it email as an attachment and be sure to include in the body of the email words that indicate the signature is yours. For example:

Hello Pat,

I signed the attached file.

Yours in Service,
Sam, Exchequer

ELECTRONIC SIGNATURES

Much less strict than digital signatures, the signatory effectively pastes in a date and a graphic for their signature. This method allows you to add more than two signatures, but does not lock the document from further editing.

1. Include all pages in a single file. One document per file. For example, the bank statements would be one file, the report another.
2. Person one signs the document(s), then sends it to person two with an email that says they signed the attached file(s).

Subject: Q3 Report

Hello Sam,

My signature is on the attached file.

Yours in Service,
Pat, Seneschal

3. Person two would keep a copy of the email and attachment from person one.

¹ As of March 2022.

4. Person two would sign the document(s), then forward it and person one's email to the exchequer-superior, with an email saying they signed the attached file(s).

FW: Q3 Report

Hello Max,

My signature is on the attached file.

Yours in Service,

Sam, Exchequer

. . .

[Header from previous email.]

> Hello Exchequer Sam,

> My signature is on the attached file.

> Yours in Service,

> Pat, Seneschal

Is it convoluted? A little. Does it mean we don't have to waste paper, time, and spend money on postage? Yes.

AFTER SIGNATURE – KEEP FOR SEVEN YEARS

If the file was emailed, both the sender and the recipient should keep the email and attachments together, for at least seven years.

This is important backup, should an auditor ever require proof of signature or intent to sign².

² I am not a lawyer or an accountant. Just repeating what I'm told is acceptable for electronic signatures.

WHEN TO SEND

These are the dates your “paperwork” for the quarter is *due*. If you are going to be late for Q1, Q2, or Q3, some flexibility is often allowed (unless you’re Kingdom) but you *must* talk to your exchequer-superior. Please don’t leave them hanging.

	Q1	Q2	Q3	Q4	Summary Report
Cantons, Shires, and Strongholds	May 1	August 1	November 1	February 1	
Baronies	May 15	August 15	November 15	February 15	
Kingdoms	April 30	July 31	October 31	February 15	March 15

THE RECIPIENT: YOUR EXCHEQUER-SUPERIOR

For Q4, email your reports to the Kingdom Exchequer and copy your exchequer-superior.

For Q1, Q2, and Q3, email your reports to your exchequer-superior.

If you are the exchequer for:	Report to:
Barony of Ben Dunfirth.....	Kingdom Exchequer
Barony of Ramshaven Baronial Exchequer	Kingdom Exchequer
Barony of Rising Waters	Kingdom Exchequer
Barony of Septentrian Baronial Exchequer	Kingdom Exchequer
Barony of Skraeling Allthing	Kingdom Exchequer
Canton of Ardchreag	Septentrian Baronial Exchequer
Canton of Beremere	Septentrian Baronial Exchequer
Canton of Bryniau Tywynnog	Ramshaven Baronial Exchequer
Canton of Caldrithig	Skraeling Allthing Baronial Exchequer
Canton of der Welfengau	Ramshaven Baronial Exchequer
Canton of Eoforwic.....	Septentrian Baronial Exchequer

Canton of Monadh	Septentrian Baronial Exchequer
Canton of Northgeatham	Ramshaven Baronial Exchequer
Canton of Petrea Thule	Septentrian Baronial Exchequer
Canton of Skeldergate	Septentrian Baronial Exchequer
Canton of Vest Yorvik	Septentrian Baronial Exchequer
Incipient Shire of Champs du Corbeaux	Kingdom Exchequer
Kingdom of Kingdom Exchequer	Society
Shire of Bastille du Lac	Kingdom Exchequer
Shire of the March of St. Martin	Kingdom Exchequer
Shire of Trinovantia Nova	Kingdom Exchequer
Shire of Ulfheim (Northshire)	Kingdom Exchequer
Stronghold of Greyfells	Skraeling Allthing Baronial Exchequer
Stronghold of Tor Brant	Skraeling Allthing Baronial Exchequer

YOUR LEDGER FILE

The ledger tracks everything that happens, one year at a time. It is the backbone of your financial reporting.

A ledger is a prediction tool. You enter cheques as soon as you write them, and they are outstanding until they are cashed. You can enter expenses such as storage locker fees that have been incurred (and paid for by someone else), but which have not yet been paid for by your branch.

The point of a ledger is to give an up-to-date view of your branches finances.

The SCA ledger is used for all the examples here. Branches in Ealdormere are not required to use the SCA ledger.

Even if you don't use the SCA ledger, these examples will probably be useful for explaining how to categorize income and expenses in your ledger, to match the quarterly financial report requirements.

STARTING A NEW YEAR

Download a new ledger file from the [SCA Library](#)³ (under **Financial** > **Exchequer** > Scroll down to **Group Financial Report Forms** > the **General Ledger Spreadsheet**) to make sure you have the latest version.

Manually copy over values from the previous ledger. There is a button that say's it'll import from the old ledger – do not trust it. Sometimes it adds strange values in weird places that you won't notice until end of the quarter filing.

CONTENTS TAB

Enter your branch name. The year will appear across the top of the tab for each quarter and set the year for the starting balance.

Name of Branch	Branch of [...]
Year (yyyy)	2030
Subsidiary in State	Non-US

SUMMARY TAB

Fill in the blue cells, using the ending amounts from last year's ledger as the starting amounts for this year. Do NOT use the January 1 balance on the bank statement. This is important because of the possibility of uncashed cheques that need to be carried over from one year to the next in the ledger, so they can be tracked when they get cashed; these cheques need to be deleted from the report because they were already accounted for in the previous year's report.

At some point the Kingdom Exchequer will confirm the starting balance for your ledger. This happens after the SCA has reviewed everyone's books for the previous year.

³ Sorry, no direct links, because the Society Library links directly to the file instead of to a place where you can download the latest version, which means every time they update the file, it's a different link.

Most branches only have one cash account (the bank account):

Cash Account Names	Start	End
Checking	10,000.00	10,000.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
Total Branch Balance	10,000.00	10,000.00


And only one fund:

Fund Names	Start	End
General Fund	10000.00	10,000.00
	0.00	0.00
	0.00	0.00

In this example the branch has, in their financial policy, created an Archery fund to track money dedicated to maintaining their archery equipment:

Fund Names	Start	End
General Fund	9000.00	9,000.00
Archery	1000.00	1,000.00
	0.00	0.00

To add, edit or delete an account or fund, use the buttons on the right.

Version: AS XLV 3.0 locked


THE SOCIETY FOR CREATIVE ANACHRONISM, INC.
ACCOUNT SUMMARY

Branch: Branch of [...]
Year: 2030

Cash Account Names	Start	End
Checking	10,000.00	10,000.00
	0.00	0.00

Fund Names	Start	End
General Fund	10000.00	10,000.00
	0.00	0.00

Add an Account
Delete an Account
Edit an Account

Add a Fund
Delete a Fund
Edit a Fund

Non-cash accounts are used to track where money has been exchanged for a good or service that has not yet been used or, conversely, where a good or service has been received, but not yet paid for.

If all debts were paid, all money owed was collected, nothing was prepaid last year, and your branch doesn't own any assets, then your non-cash accounts will look like this:

Non-Cash Account Names	Start	End
Receivables	0.00	0.00
Inventory	0.00	0.00
Regalia	0.00	0.00
Depreciable Assets	0.00	0.00
Prepaid Expenses	0.00	0.00
Other Assets	0.00	0.00
Newsletter Liability	0.00	0.00
Deferred Revenue	0.00	0.00
Payables	0.00	0.00
Other Liabilities	0.00	0.00
Total Branch Balance	0.00	0.00

But it's more likely that some transactions will cross over from last year. In this example:

Non-Cash Account Names	Start	End
Receivables	500.00	500.00
Inventory	0.00	0.00
Regalia	0.00	0.00
Depreciable Assets	0.00	0.00
Prepaid Expenses	300.00	300.00
Other Assets	0.00	0.00
Newsletter Liability	0.00	0.00
Deferred Revenue	0.00	0.00
Payables	-100.00	-100.00
Other Liabilities	0.00	0.00
Total Branch Balance	700.00	700.00

- There's a \$500 damage deposit from your last event that the site has yet to give back. This amount is positive, because it's money the branch owns – it just needs to get it back in the bank.
- Weekly site rentals for January, February, and March were paid last year, for a prepaid amount of \$300. This amount is positive, because it's money the branch owns – at least until it's used.
- One of your members pays for the storage locker and gets reimbursed afterwards, and they are still owed \$100 for last December's rental fees. This amount is negative because it's money the branch owes – the branch will have to pay this one.

Your summary tab might look like this:

[illegible]

Or it might look more like this:

[illegible]

While all green at the bottom is ideal, if the Net Change and Cash Net Change balance, you're good. (Not tidy, but good.)

EQUIPMENT_LIST TAB

This should include any significant items owed by the branch. You should be able to copy over the list from the previous year. Use this tab to track who is looking after what.

BALANCES TAB

This tab is used to reconcile your bank statement.

Some of the fields are drop-down menus, but account number and bank branch information can be copied from the previous ledger.

Use bank statement from the end of last year for the **Dec [yyyy-1] Statement Balance** field. Even if your bank statement doesn't end on December 31st, use the bank balance from December 31st.

Checking	
Bank Account Type :	Checking
Bank Account Number :	1111-111111111
Bank's Signature Requirement:	Dual Signature
Dec 2029 Statement Balance:	\$9,300.00
Interest Bearing:	NO
Bank:	MontreScotia Dominion Bank
Bank Branch Phone Number and Name of Contact:	

SIGNATORIES TAB

Copy this information from last year. Update it if and when:

- The bank signatories are changed.
- People update their SCA membership.

All bank signatories are required to be members of the SCA. As the exchequer, it is your responsibility to track this information. If someone is having difficulties paying for membership, it is up to you to either get their membership paid for (talk to people – it can be made to happen) or remove them from the bank account.

The **Checking** column is a drop-down menu. Put an "X" next to each person who is a signatory on the main bank account.

FREE_FORM TAB

Use this tab for whatever you want, but do not expect it to be reviewed as part of the quarterly reports. One exception would be if, in the ledger, the **Memo/Notes** field didn't leave enough room to explain. In that case you could say something like "Bal Tfr. See note on Free Form tab." and include more details there.

LEDGER_Q1 TAB

Where you go to record transactions for the first quarter of the new year.

TRANSACTIONS

A transaction can be described as one line in the ledger.

Primary Account Only																				
Checking Balance Forward:						9,994.15														
BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) (transfers include check # & date)				BUDGET TRACKING (budget category or event name for reporting)				NET TOTAL		Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
1	9,994.15		0.00											1	0.00	Checking				General Fund

You can only enter information in the blue cells. There is one cell that turns hot pink (the "Clear Bank" column) and it has a drop-down menu (more on that shortly). The other cells on the line auto-calculate, as needed.

Transactions are how the financial details are recorded, and include details that allow reports to be generated.

Transactions can be thought of as having two parts:

1. Basic details. The who-what-when.
2. Allocation. The to/from where and why.

BASIC TRANSACTION DETAILS

Start on the left. These are the Primary Account fields – only transactions that affect the bank account change the amount here.

Primary Account Only					Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
BALANCE	DATE	CHECK #	AMOUNT	Checking Balance Forward:				
1	9,994.15		0.00	9,994.15				

- The number on the very far left is the line number. It repeats just before the allocation section.
- **Primary Account: Balance** – This field will auto populate when the rest of the transaction is filled in. It is your bank balance. It ignores amounts that aren't going to affect the bank balance (more on that later).
- **Primary Account: Date** – The day the transaction happened. When was the cheque written? When was the cheque received? What day is the site billing you? This is different from the date the transaction cleared the bank.
- **Primary Account: Check #** – If you write a cheque⁴, the number of the cheque. Otherwise, leave blank.
- **Primary Account: Amount** (the bright green field) – Will auto-populate once the rest of the transaction has been filled in.
- **Primary Account: Clear Bank** – This field will turn hot pink when the date is entered. It is a drop-down menu of months starting the current quarter and moving forward. Use it to indicate when the transaction clears the bank. For example, a cheque written in March might have a Bank Clear date of August. This field affects the Balances tab.
- **To/From** – Use full modern names.
- **Memo/Notes** – Pretend you're looking at this transaction three years from now, and add information that will make it easy to understand why the transaction happened, but in a concise manner.
- **Budget Tracking** – Every transaction should either be pre-approved as a line in your budget, or relate to an event (which should be included in your budget).

⁴ "Check" is American, "cheque" is Canadian. When reporting to the US it's best to use "check".

ALLOCATION

This is the rest of the transaction. You enter the amount here and, after you choose an income or expense category, the ledger balance will increase or decrease.

		Amount				
		Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
NET TOTAL						
1	0.00		Checking			General Fund

If you are using the checking account, the total in the Primary Account Balance column (in the first section on the far left) will also change. For example, this is how a \$1.95 bank fee would be entered.

First (after entering the [Basic Transaction Details](#)) the amount would be entered. Note that the field stays blue.

		Amount				
	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
1	1.95	1.95	Checking			General Fund

Then choose the expense category from a drop-down menu.

		Amount				
	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
1	1.95	1.95	Checking			General Fund
2	0.00		Checking		Advert Non-SCA	General Fund
3	0.00		Checking		Bad Debts - OA	General Fund
4	0.00		Checking		Bad Debts - AR	General Fund
5	0.00		Checking		Bad Debts - FR	General Fund
6	0.00		Checking		Bank Charges - OA	General Fund
7	0.00		Checking		Bank Charges - AR	General Fund
					Bank Charges - FR	General Fund
					Equipment - OA	General Fund

Once the category is selected, the Amount field turns green. Because this is an expense, the Net Total became a negative.

		Amount			
	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
NET TOTAL	-1.95	1.95	Checking	Bank Charges - OA	General Fund

If the Asset/Liability is Checking (the branch chequing account), then the Primary Account Amount (the fluorescent green field) and Balance will also change. In this example, the Checking Balance Forward was \$10,000, and the \$1.95 Monthly Bank Fee reduced the Balance in the Primary Account.

Primary Account Only									
Checking Balance Forward:						10,000.00			
BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]		BUDGET TRACKING (budget category or event name for reporting)	
1	9,998.05	01/31/2030	-1.95	Jan	The Bank	Monthly Bank Fees		Bank Fees	

NET TOTAL

		Amount			
	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
NET TOTAL	0.00	Checking			General Fund

This is the ledger total. It takes into account all that has been, all that is currently going on in the bank, and everything that is planned to happen. You don't enter anything here – the field is locked.

AMOUNT

		Amount			
	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
NET TOTAL	0.00	Checking			General Fund

This is the transaction amount. With one exception⁵, always enter a positive number. The category controls if the amount will positively or negatively affect the bank balance and net total. (Income is positive, expenses are negative.)

ASSET/LIABILITY ACCOUNT

	NET TOTAL	Amount				General or Dedicated Fund
		Amount	Asset/Liability Account	Income Category	Expense Category	
1	0.00		Checking			General Fund

In non-accountant terms, this is the “bucket” where the transaction “belongs”. Most transactions belong to Checking, but that is not always appropriate. For example: when tracking money that is owed, money that is due, or inventory.

Examples of how to track specific scenarios are covered later. The purpose of each account is listed here for reference.

Most of the time you’ll just use the Checking account, but if you issue cash advances you’ll need Receivables, and if you pre-pay rentals for several months at a time, you’ll need Prepaid Expenses.

- **Checking:** The bank account. All transactions involving cash (or representative of cash, such as cheques or money orders) go here.
- **Receivables:** Money owed your branch.
- **Inventory:** When you purchase a lot of items for resale (like t-shirts), it’s recorded as an expense in Checking and income to Inventory. At that point the value per item (say \$X per thing) is set. When you sell the item, then it is recorded partly as income (category Inventory Sales) and the value per item (the \$X per thing) is moved out of Inventory.
- **Regalia:** DO NOT USE. Regalia used to be tracked separately, but as of 2021 it should be tracked in Inventory if over \$2,000. If at or less than \$2,000, it is processed through Checking as a General Supplies purchase.
- **Prepaid Expenses:** Use to track when you’ve paid for things in advance. Often used for site rentals.⁶

⁵ Refunds of bank fees. There is no income category for refunded bank fees, and it would not be appropriate to record as interest because that is income (which a refund is not).

⁶ But not for event site deposits that will be returned after the event! You still “own” those. For example, a “damage deposit” would go under “Other Assets”.

- **Other Assets:** Use this to record money being temporarily held by an outside group. For example, site “damage deposits” would be recorded here before the event is held.⁷ No transactions between your branch and other SCA branches should go here.
- **Newsletter Liability:** No longer in use.
- **Deferred Revenue:** Pre-paid event gate fees go here.
- **Payables:** Expenses incurred but not yet paid go here.
- **Other Liabilities:** According to the Handbook: “anything that doesn’t fit in another category, and should be infrequently used.” In other words: ask the Kingdom Exchequer before using.

INCOME CATEGORIES

		Amount			
NET TOTAL		Amount	Asset/Liability Account	Income Category	Expense Category
1	0.00		Checking		General Fund

This is where you indicate what the transaction was for. Categories are key for reporting. The categories used by the SCA Ledger file match the categories your branch is required to report on.

- **Fundraising – Internal:** If the money was raised from SCAdians, that counts as internal, and especially if the fundraising happened at an event.
- **Fundraising – External:** If the money was raised from non-SCAdians, and not at events. For example, a car wash would be an external fundraiser.
- **Demos and Heraldic Fees:** When your group is paid for a demo or collects “Heraldic Fees”.⁸
- **Donations:** When someone gives your branch money. Who they are will be important for the reports, so explain in the Memo/Notes field their relationship to your branch and why they made the donation. Try to include the words “Without expectation of return” is accountant-speak for “they just gave us money – we didn’t give them anything or perform any service so this is legally a donation”.

⁷ After the event it should move to Receivables (assuming the site doesn’t get to keep it, in which case it moves back to Checking and immediately out again an event expense). “Other Assets” is described the Exchequer Handbook using the words “make sure that these look reasonable”.

⁸ “Heraldic Fees” aren’t really a thing in Ealdormere. The Kingdom has a Heraldic Submissions Fund to cover heraldic submissions from the Kingdom of Ealdormere. Please note that donations to this fund are greatly appreciated.

- **Stale Checks:** Only use after consulting the Kingdom Exchequer. You need approval before writing off stale cheques.
- **Recovered Bad Debts:** Not often used here, because we don't see people paying entrance fees by cheque (because Ealdormere events usually only accept cash). In the US it is much more common for people to pay by cheque, and then you have to deal with bouncing cheques.
- **Event Income:** Money taken in at events. Does not include the cash advance for gate.
- **Event Income – ACCEPS:** We don't use this, and there's no reference in the Handbook.
- **Transfer In – In Kingdom:** A deposit from another branch in Ealdormere.
- **Transfer In – Out Kingdom:** A deposit from an SCA branch outside of Ealdormere.
- **Interest:** If your bank gives you interest, you get to use this category!
- **Inventory Sales:** Income from resale of items (such as t-shirts).
- **Newsletter Sales:** Not a thing, not anymore.
- **Advertising Income:** Not currently a thing, unless a branch starts monetizing visits to their online presence. Contact the Kingdom Social Media Deputy for current policies.
- **Other Income:** Only use after consulting the Kingdom Exchequer, who is required to consult with the SCA Exchequer. This category is a red flag for auditors.
- **Asset Movement:** This is a special category, used to move amounts between Funds and Accounts. Asset Movement income entries must be balanced by equal Asset Movement expenses.

EXPENSE CATEGORIES

		Amount			
	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category
1	0.00		Checking		General Fund

Most expense categories come in three flavours: OA, AR, and FR.

OA: Office & Administration.

Everything that isn't AR or FR. Monthly bank fees are an OA expense. If your branch pays for Office 365 so you can use Excel to file your reports, that's an OA expense.

AR: Activity Related.

Expenses related to putting on events, classes, and courts (with limitations around gift cost, regalia, and expensive items).⁹

FR: Fundraising.

Fundraising is defined in the Handbook as "non-medieval activities performed specifically to earn money". For example: someone is putting on a bake sale at the library to raise money for your branch, the costs associated with making the food should be covered as FR instead of OA or AR.

CATEGORIZING EXPENSES

After that, it's pretty straightforward:

- **Advert Non-SCA:** Costs for advertising in non-SCA publications.
- **Bad Debts:** Used when cheques bounce and are not recovered.
- **Bank Charges:** Self-explanatory.
- **Equipment:** Items purchased that cost more than \$2,000.¹⁰ Note that these items need to be tracked on the Depreciation tab of your SCA Reports file.
- **Fees (a.k.a. Fees & Honoraria):** Fee expenses not covered elsewhere. Reimbursement for website hosting, specifically, is included here, but reimbursement for communications services (for example, Zoom) are covered under General Supplies.
- **Food:** Does not include items such as tin foil or paper towel (those would be General Supplies).
- **General Supplies:** Items purchased for the branch that do not fall easily into other categories. (Example: first aid kits, site tokens, list ropes, masking tape, cleaning supplies, toilet paper, etc.)

⁹ Now would be a good time to skim the chapter on "Managing Assets – Cash" in the [Exchequer Handbook](#).

¹⁰ As of January 2022. In 2020 that included items more than \$500. Before 1996, the threshold was \$100. Before 2021, regalia was recorded separately.

- **Insurance – NON SCA:** The SCA provides insurance that covers most circumstances – this is for those rare occasions where the site requires specific insurance to be purchased.
- **Occupancy:** Rent.
- **Postage:** Self-explanatory.
- **Printing:** Self-explanatory.
- **Advertising Cost:** Self-explanatory.
- **Telephone:** Not used much, any more.
- **Travel:** Not often used, except by baronies and kingdoms. Occasionally for events.
- **Other Expenses:** Don't use without checking with the Kingdom Exchequer first. This category is a red flag for auditors.
- **501C 3 Donation:** If your branch makes a donation to a certified US charity (a 501(c)(3) organization) or a registered Canadian charity (you can check using the [CRA List of Charities](#)) use this category. However, ask the Kingdom Exchequer to confirm their status before using this category.
- These three are for any and all payments made to these groups¹¹:
 - **Transfer Out – In Kingdom** (Any branch of Ealdormere, including to the Kingdom of Ealdormere.)
 - **Transfer Out – Out Kingdom** (Any SCA branch outside of Ealdormere, but not to Society.)
 - **Transfer Out – SCA Corp** (Any payments to SCA Inc.)
- **Refund:** Used if people pre-pay for events, and if the refund conditions are met.

¹¹ This is for direct payments from your branch. For example, if a payment is made by the branch to SCA Inc. for background checks, it goes under "Transfer Out – SCA Corp". However, if a person pays the amount due to the SCA for background checks and then is reimbursed, the payment to the person goes under "Fees & Honoraria". Another example: say another branch paid for site tokens. The reimbursement cheque would go under "Transfer Out – In Kingdom" even though, if you had paid for it directly, it would have gone under "General Supplies – AR".

- **Asset Movement:** This is a special category, used to move amounts between Funds and Accounts. Asset Movement income entries must be balanced by equal Asset Movement expenses.

GENERAL OR DEDICATED FUND

		Amount				General or Dedicated Fund
NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category		
1	0.00	Checking				General Fund

A “fund” can be thought of as a bucket of money managed for a specific purpose. The default is the General Fund.

Funds allow branches to earmark money to be spent on specific goods and/or services, and for that amount to carry over from one fiscal year to the next without having to officially move the money over every year or include the expense in the annual budget. This is very useful if you collect donations to support your weekly fight practice site, or if you maintain loaner gear and accept donations for repairs.

You can also allocate part of your annual budget to special funds. For example, if your branch budget marks \$200 annually towards the Archery fund, then \$200 should be transferred from the General Fund to the Archery Fund at the beginning of each year to cover future expenses. If your branch doesn’t use all \$200 this year, the remainder stays in the Archery Fund for those years when you need to spend more than \$200.

Special funds should be described in your Financial Policy. In the SCA ledger file they would be added using the buttons on the Summary tab.

The Kingdom has several different funds to support specific activities run in Ealdormere, including the Kingdom Arts and Sciences Fund and the Scribal Fund. If you have a project in mind need financial support, take a look at the [Ealdormere Financial Policy](#).

ASSET MOVEMENT

“Asset Movement” is the only category that exists both as income and expense. This is how money is moved between accounts and funds without being counted as an income or expense for this year.

IMPORTANT: For every dollar marked as an income “Asset Movement”, there must be a matching expense “Asset Movement”.

ADVERTISING

This is slightly tricky, as Ealdormere generally doesn’t pay outside organizations to advertise for us.

ADVERTISING – NON-SCA

This category would be used if your branch ran an advertisement in a local newspaper. It is an unlikely expense, unless (for example) it was required as a condition to participate in a local public demo.

The basic transaction details:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
7,687.54	08/02/2030	142	-20.00		The WordSpeaksWalnut	Advert required to get reduced site fee.	Sow'n Sew Event

The allocation:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
-20.00	20.00	Checking		Advert Non-SCA	General Fund

All on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
7,687.54	08/02/2030	142	-20.00		The WordSpeaksWalnut	Advert required to get reduced site fee.	Sow'n Sew Event	57	-20.00	20.00	Checking	Advert Non-SCA	General Fund

ADVERTISING – PRINTED (EVERYTHING EXCEPT NON-SCA)

If a printed item, it would go under printing expenses. Assuming the only reason for advertising would be activity-related (such as an upcoming event or meeting), the expense would be “AR”.

Note that in this example, the amount didn’t come out of a specific event’s budget, because these business cards are used for more than one event.

The basic transaction details:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
7,637.54	08/15/2030	144	-50.00		Print-All Services	Branch business cards to hand out at events.	Printing & Publications

The allocation:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
-50.00	50.00	Checking		Printing - AR	General Fund

All on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
7,637.54	08/15/2030	144			Print-All Services	Branch business cards to hand out at events	Printing & Publications	59	-50.00	50.00	Checking	Printing - AR	General Fund

BANK FEES & REFUNDS

Most branches have monthly bank fees, but some only pay fees when there are transactions, a few don't pay any fees at all, and some pay monthly fees that are immediately refunded.

BANK FEES

This is one of the few times you should enter something after seeing it on a bank statement (instead of when it happens, such as when you write a cheque).

The basic transaction details:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
9,998.05	01/31/2030		-1.95	Jan	MontreScotia Dominion Bank	Monthly Bank Fees	Bank Fees

The allocation:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
-1.95	1.95	Checking		Bank Charges - OA	General Fund

All on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category
9,998.05	01/31/2030		-1.95	Jan	MontreScotia Dominion Bank	Monthly Bank Fees	Bank Fees	1	-1.95	1.95	Checking	Bank Charges - OA

BANK FEE REFUNDS

A few branches have accounts where bank fees are refunded. The allocation looks almost the same as the bank fee (shown in the first line of the example), but a different description:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
9,998.05	01/31/2030		-1.95	Jan	MontreScotia Dominion Bank	Service Charge	Bank Fees
10,000.00	01/31/2030		1.95	Jan	MontreScotia Dominion Bank	Service Charge Refund	Bank Fees

This is the **one and only** time that an amount is entered as a negative. We do this is because there is no “Bank Charges” category that is an income category, but there is no other income category which is appropriate. It’s not interest, and it’s not really income.

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
-1.95	1.95	Checking		Bank Charges - OA	General Fund
1.95	-1.95	Checking		Bank Charges - OA	General Fund

All on two lines:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
9,998.05	01/31/2030		-1.95	Jan	MontreScottia Dominion Bank	Service Charge	Bank Fees	1	-1.95	1.95	Checking	Bank Charges - OA	General Fund
10,000.00	01/31/2030		1.95	Jan	MontreScottia Dominion Bank	Service Charge Refund	Bank Fees	2	1.95	-1.95	Checking	Bank Charges - OA	General Fund

BUYING SOMETHING EXPENSIVE

When your branch purchases something large, like a trailer, and/or expensive, such a special A&S trophy, the entire purchase doesn’t get “recognized” as an expense in the current year. It’s an accounting thing, to spread the cost of items over several years.

The cheque comes out of Checking, but the value of the item is transferred to Inventory.

The basic transaction details:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
6,961.00	08/08/2030	124	-1,200.00		Haul It All	Used storage trailer in good condition.	General

The allocation:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
0.00	1,200.00	Checking		Asset Movement	General Fund	1,200.00	Inventory	Asset Movement		General Fund

All on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
6,961.00	08/08/2030	124	-1,200.00		Haul It All	Used storage trailer in good condition.	General	3	0.00	1,200.00	Checking	Asset Movement	General Fund	1,200.00	Inventory	Asset Movement		General Fund

SITE RENTALS FOR ACTIVITIES / MEETINGS / DEMOS / EVENTS & PREPAID RENT

“Occupancy – AR” is used to categorize site rental fees for armoured, rapier, archery, dance, music, general meetings, A&S meetings, Baronial Succession Vote meetings... Basically any rent where SCA “activity related” activities happen.

Storage lockers count as AR if the stored items are primarily used at events, and OA otherwise. If you think this is vague, you're correct. Figure out what you think makes the most sense, and stick to it. Ealdormere reports the Pennsic locker as AR, and the regalia storage (some of it hasn't been used in years) as OA.

RENT FOR A SITE USED THIS QUARTER

The basic transaction details:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
9,138.30	10/15/2030	421	-200.00		The Rental Site	Weekly Mtg Site, Contract #546C, Nov & Dec	Weekly Meetings

In the "MEMO/NOTES" field include the name of the place (if not the name on the cheque), contract number, and date(s).

The expense is categorized as Occupancy – AR. Unless your branch has a fund dedicated to site rentals (or the purpose, such as Fight Practice), then leave it at the default "General Fund".

The allocation:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
-200.00	200.00	Checking		Occupancy - AR	General Fund

All on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
9,138.30	10/15/2030	421	-200.00		The Rental Site	Weekly Mtg Site, Contract #546C, Nov & Dec	Weekly Meetings	8	-200.00	200.00	Checking	Occupancy - AR	General Fund

RENT – PREPAID FOR SOME FUTURE QUARTER

Read about the (annoying) [Max Categories Per Line Restriction](#) at the end of this document to understand why two lines are used to track this transaction.

If often happens that one cheque pays for rent both this year and next. In this example:

- Cheque #421 is for \$500
- Rent is \$100 per month
- Contract #456C covers November through March

When filling out the basic details, include the contract # and the date range in the notes.

The basic transaction details (on two lines, because the category reports have issues):

DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
10/15/2030	421	-200.00		The Rental Site	Weekly Mtg Site, Contract #546C, Nov & Dec	General
10/15/2030	421	-300.00		The Rental Site	Weekly Mtg Site, Contract #546C, Jan-Mar Next FY	General

When you allocate the expense, \$200 is an expense for this year. But the \$300 not an expense this year, so it should not be given an expense category (not until next year).

Instead, the \$300 is called a “prepaid expense”, and moved to the Prepaid Expenses account using an Asset Movement.

The allocation:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
-200.00	200.00	Checking		Occupancy - AR	General Fund		Checking			General Fund
0.00	300.00	Checking		Asset Movement	General Fund	300.00	Prepaid Expenses	Asset Movement		General Fund

Notice the second line, the line with the asset movement, has a Net Total of zero. Even though the bank total (the fluorescent green Amount column) shows a \$300 expense, the \$300 expense (to Checking, the bank) is balanced by a \$300 income (to Prepaid Expenses), so the Net Total of this transaction is zero. This is because your branch has not yet used the \$300, yet. Technically, you might get it back (and yes, this has happened).

All on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
8,538.30	10/15/2030	421	-200.00		The Rental Site	Weekly Mtg Site, Contract #546C, Nov & Dec	General	\$ -200.00	200.00	Checking		Occupancy - AR	General Fund		Checking			General Fund
8,338.30	10/15/2030	421	-300.00		The Rental Site	Weekly Mtg Site, Contract #546C, Jan-Mar Next FY	General	\$ -0.00	300.00	Checking		Asset Movement	General Fund	300.00	Prepaid Expenses	Asset Movement		General Fund

RENT – PREPAID, USED NOW

With rent paid in a previous year (or quarter), when the site is used then the prepaid amount counts as “spent” and should be recognized as an expense, but it should not come out of the bank because that happened last year (or quarter).

The basic transaction details:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
12,096.10	03/15/2031		0.00	N/A	The Rental Site	Mtg Site, Contract #546C, Jan-Mar, Paid in 2030	Weekly Meetings

The allocation:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
-300.00	300.00	Prepaid Expenses		Occupancy - AR	General Fund

All on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
12,096.10	03/19/2031		0.00	N/A	The Rental Site	Mtg Site, Contract #546C, Jan-Mar, Paid in 2030	Weekly Meetings	9	-300.00	300.00	Prepaid Expenses	Occupancy - AR	General Fund

Note that the Net Total amount is non-zero, now the money is recognized as spent. The amount in the bank (the fluorescent green Amount column) is still zero, because the money came out of the bank account back when the cheque was first written. It's just being recognized as an expense now.

CASH ADVANCES

A “float” should be called a “cash advance” on all SCA paperwork¹². Cash advances can be given to anyone who is going to use the money to make purchases already approved by budget and/or your Financial Committee.

When the cash advance is granted, there is no proof of what the money is going to be spent on, so it still belongs to the branch. Instead of being recorded as an expense, it is moved into “Receivables” as an Asset Movement.

Receivables tracks amounts owned by the branch, but not currently held by the branch. Another example would be a site damage deposit.

The person receiving the cash advance must use the [Cash Advance Form](#)¹³. It's a binding contract between them and your branch, clearly stating when they need to either return the advance or provide receipts. You are responsible for reconciling the cash and/or receipts using the [Cash Advance Reconciliation](#) spreadsheet.

¹² As explained by the Society Exchequer (and recalled somewhat later): to a US accountant a “float” is money given to get something started, without expectation of getting the money back. That's not what it means here, but our books are audited by US accountants, so it behooves us to use language that won't cause misunderstandings.

¹³ The links are to the Exchequer section of the Ealdormere library, not the files themselves, because the files are updated from time to time.

ISSUING A CASH ADVANCE – FOR GATE (TO BE RETURNED ENTIRE)

As per the above, **the person receiving the cash advance must use the [Cash Advance Form](#)**, and you are responsible for reconciling the cash and/or receipts using the [Cash Advance Reconciliation](#) spreadsheet.

The basic transaction details:

DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
12/15/2030	424	-500.00		Isa Setter	Cash Advance for Gate Cashbox	Sow n'Sew Event

Note in the above example, the Amount in the bank (the fluorescent green cell) decreases, because you issued a cheque.

The allocation:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
11	0.00	500.00	Checking		Asset Movement	General Fund	500.00	Receivables	Asset Movement	General Fund

The money was moved from the Checking account to the Receivables account. The Net Total is zero because the branch still “owns” the money! At the end of the day, the total “owned” by the branch is Cash plus Receivables (less Payables). Please note: for every Asset Movement that is an expense, there must be a matching Asset Movement that is income.

All on one line:

DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
12/15/2030	424	-500.00		Isa Setter	Cash Advance for Gate Cashbox	Sow n'Sew Event	11	0.00	500.00	Checking		Asset Movement	General Fund	500.00	Receivables	Asset Movement	General Fund

CASH ADVANCE – RETURNED ENTIRE

Use this example for recording cash advances used for gate, which are usually deposited with the event revenue.

Read about the (frustrating) [Max Categories Per Line Restriction](#) at the end of this document to understand why two lines are used to track this transaction.

First, fill out a [Cash Advance Reconciliation](#) spreadsheet. Give a copy to the person who received the cash advance, and keep a copy for your records. This is very important, because it legally confirms that you received the receipts and/or cash advanced.

In this example, a \$500 cash advance was issued to provide change at gate. Revenue from this event was an improbably tidy \$1,000, so the total deposit from the cashbox was \$1,500.

The basic transaction details, with the returned cash advance tracked on the first line and event revenue tracked on the second:

DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
12/27/2030		500.00	Dec	Sow n'Sew Event Deposit (Line 1 of 2)	Returned Cash Advance issued to Isa Setter	Sow n'Sew Event
12/27/2030		1,000.00	Dec	Sow n'Sew Event Deposit (Line 2 of 2)	Revenue from Gate	Sow n'Sew Event

Note that for both lines, the amount in the bank increased.

The categories:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
0.00	500.00	Checking	Asset Movement		General Fund	500.00	Receivables		Asset Movement	General Fund
1,000.00	1,000.00	Checking	Event Income		General Fund		Checking			General Fund

The first line shows increasing Checking and decreasing Receivables. The NET TOTAL did not change, since the money was just moving from Receivables to Checking (money “owned” by the branch was moved from one account to another).

On the second line, the \$1,000 revenue was recorded as Event Income.

All at one time:

DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
12/27/2030		500.00	Dec	Sow n'Sew Event Deposit (Line 1 of 2)	Returned Cash Advance issued to Isa Setter	Sow n'Sew Event	13	0.00	500.00	Checking	Asset Movement	General Fund	500.00	Receivables		Asset Movement	General Fund
12/27/2030		1,000.00	Dec	Sow n'Sew Event Deposit (Line 2 of 2)	Revenue from Gate	Sow n'Sew Event	14	1,000.00	1,000.00	Checking	Event Income	General Fund		Checking			General Fund

ISSUING A CASH ADVANCE – FOR FEAST OR OTHER EXPENSES

As per the above, the person receiving the cash advance must use the [Cash Advance Form](#), and you are responsible for reconciling the cash and/or receipts using the [Cash Advance Reconciliation](#) spreadsheet.

The basic transaction details:

DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
10/23/2030	422	-1,500.00		Cena Cook	Cash Advance for Feast	Sow n' Sew Event

Note in the above example, the Amount in the bank (the fluorescent green cell) decreases, because you issued a cheque.

The allocation:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
0.00	1,500.00	Checking		Asset Movement	General Fund	1,500.00	Receivables	Asset Movement		General Fund

The money was moved from the Checking account to the Receivables account. The Net Total is zero because the branch still “owns” the money! At the end of the day, the total “owned” by the branch is Cash plus Receivables (less Payables). According to the ledger, the money hasn’t been spent – Cena Cook is just holding on to it, for now. Also, please note: for every Asset Movement that is an expense, there must be a matching Asset Movement that is income.

All on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) (transfers include check # & date)	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
7,338.30	10/23/2030	422			Cena Cook	Cash Advance for Feast	Sow n' Sew Event	12	0.00	1,500.00	Checking		General Fund	1,500.00	Receivables	Asset Movement		General Fund

CASH ADVANCE – RETURNED WITH RECEIPTS

Read about the (frustrating) [Max Categories Per Line Restriction](#) at the end of this document to understand why two lines are used to track this transaction.

First, fill out a [Cash Advance Reconciliation](#) spreadsheet. Give a copy to the person who received the cash advance, and keep a copy for your records. This is very important, because it legally confirms that you received the receipts and/or cash advanced.

In this example, Cena Cook was previously given a cash advance of \$1,500, so there was \$1,500 sitting in Receivables.

Cena gave you \$1,200 in receipts (\$1,000 for food, \$200 for general supplies) and \$300 in cash.

The basic transaction details, with the receipts tracked on the first line and the \$300 returned tracked on the second:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
5,886.35	12/27/2030		0.00	Dec	Cena Cook	Cash Adv. For Feast Return & Receipts	Sow n' Sew Event
6,186.35	12/27/2030		300.00	Dec	Cena Cook	Cash Adv. For Feast Return & Receipts	Sow n' Sew Event

The first line of the allocation shows the categorizing of expenses straight out of Receivables. The \$1,000 for food was categorized as “Food – AR” and, the \$200 was categorized as “General Supplies – AR”. Since the money was recorded as spent, then the Net Total increased.

On the second line, the \$300 in cash returned and deposited to the bank, was moved from Receivables to Checking using an Asset Movement. Since the money was returned and not spent, and since it had been recorded as a Receivable (money still owned by the branch, just not currently in the bank).

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
-1,200.00	1,000.00	Receivables		Food - AR	General Fund	200.00	Receivables		General Supplies - AR	General Fund
0.00	300.00	Receivables		Asset Movement	General Fund	300.00	Checking	Asset Movement		General Fund

All on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
5,886.35	12/27/2030		1,000.00	Dec	Cena Cook	Cash Adv. For Feast Return & Receipts	Sow n' Sew Event	33	-1,200.00	1,000.00	Receivables	Food - AR	General Fund	200.00	Receivables		General Supplies - AR	General Fund
6,186.35	12/27/2030		300.00	Dec	Cena Cook	Cash Adv. For Feast Return & Receipts	Sow n' Sew Event	34	0.00	300.00	Receivables	Asset Movement	General Fund	300.00	Checking	Asset Movement		General Fund

Notice that the bank Amount (the fluorescent green cell) is zero for the first line where only the Receivables account is used, but on the second line the Amount increases when the \$300 in cash is returned to the Checking account (the bank).

REIMBURSEMENT – CHEQUES FOR RECEIPTS

This is the most common reason for writing cheques: someone has receipts and wants to be reimbursed. As a reminder:

1. You can only write cheques if the expense is covered by your budget and/or approved by your Financial Committee.
2. You must have a completed [Reimbursement Request](#)¹⁴ form for your files.

In this example, Jack Weaver spent \$65 on materials for site tokens, and has completed a Reimbursement Request form.

The basic transaction details:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
7,523.30	11/09/2030	150	65.00		Jack Weaver	Materials for Site Tokens	Sow n' Sew Event

¹⁴ Also called a “Cheque Requisition”.

The allocation:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
-65.00	65.00	Checking		General Supplies - AR	General Fund

All on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
7,523.30	11/09/2030	150	65.00	Jack Weaver	Materials for Site Tokens	Sow n' Sew Event	26	-65.00	65.00	Checking		General Supplies - AR	General Fund

REISSUING CHEQUES

Review uncashed cheques at the end of each quarter and, if they're getting long in the tooth, consider contacting people to remind them that they need to be cashed. Their contact information is on the [Reimbursement Request](#) form which was completed before the cheque was written.

To reissue the cheque, you need to enter the new cheque as an expense, and balance it against the old one. You transfer (using "Asset Movement") the amount from the old cheque to the new.

Neither the amount in the ledger nor the amount in the bank changes: this expense was tracked in a previous fiscal year.

Do not use the "Stale Checks" income category. Only if the cheque is never to be re-issued should it count as income, and you need permission from the Kingdom Exchequer before using it.

This example is on two lines: first the original cheque is cancelled, and then the replacement is issued. Note that for every Asset Movement that is an expense, there must be a matching Asset Movement that is income.

There is an extra step, after you've entered the transactions. The basic transaction details:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
10,175.00	05/16/2030	112	50.00	N/A	Almos Mtu	Cancelling Chq #112 - Replaced by Chq 152	General
10,125.00	05/16/2030	152	50.00	N/A	Almos Mtu	Replacing Cancelled Chq #112	General

The allocation:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
5	50.00	50.00	Checking	Asset Movement	General Fund
6	-50.00	50.00	Checking	Asset Movement	General Fund

All on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category
10,175.00	05/16/2030	112	50.00	N/A	Almos Mtu	Cancelling Chq #112 - Replaced by Chq 152	General	5	50.00	50.00	Checking	Asset Movement
10,125.00	05/16/2030	152	50.00	N/A	Almos Mtu	Replacing Cancelled Chq #112	General	6	-50.00	50.00	Checking	Asset Movement

The extra step is on the Balances tab, in the Outstanding Transaction sections, where the old cheque is. Add some sort of note indicating the new cheque number, or “See Q2”, or whatever there is space for. Leave the original date. Enter the “Cleared” month when the replacement clears the bank.

Outstanding Transactions From: 2029				
	Chk #	Date	Amount	Cleared
1	112>152Q2	02/15/2028	-\$125.00	-



Outstanding Transactions From: 2029				
	Chk #	Date	Amount	Cleared
1	112>152Q2	02/15/2028	-\$125.00	Aug

STALE CHEQUES – CANCELLING/NOT BEING REISSUED

Once you have cancelled a cheque it cannot be reissued.

You must have approval from the Kingdom Exchequer before cancelling a cheque.

Before you cancel a cheque, it is a good idea to contact the person or organization it was issued to, and ask if they would like it to be reissued or if this should count as a donation instead. This is not required! If they didn’t cash the cheque in the six months it was still valid, and if they haven’t contacted you for a replacement, then you are absolutely not required to manage their money for them. However, people can get very upset if they realize they have missed out on money, even money they have forgotten about, and this can cause friction later.

You also need to update the Balances tab, setting the cheque (in the Outstanding Transactions section), to “STALE”.

The basic transaction details:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
6,196.35	12/31/2030		75.00	Dec	Irin Baker	Write-off 2028 Chq #108. Irin said to donate.	General

The allocation:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
75.00	75.00	Checking	Stale Checks		General Fund

All on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
6,196.35	12/31/2030		75.00	Dec	Irin Baker	Write-off 2028 Chq #108. Irin said to donate.	General	42	75.00	75.00	Checking	State Checks	General Fund

One more step, on the Balances tab:

Outstanding Transactions From: 2029				
	Chk #	Date	Amount	Cleared
7	108	12/31/2030	-\$75.00	STALE

DONATIONS - GENERAL

If you know the name of the donor, enter it in the To/From field. Otherwise, enter "Anonymous".

The basic transaction details:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
6,141.35	12/21/2030		20.00	Dec	Anonymous	Gate donations from the event.	Sow n' Sew Event

The allocation:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
42	20.00	20.00	Checking	Donations	General Fund

All on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
6,141.35	12/21/2030		20.00	Dec	Anonymous	Gate donations from the event.	Sow n' Sew Event	42	20.00	20.00	Checking	Donations	General Fund

DONATIONS - DIRECTED

If you collect donations to support your weekly fight practice, you should track it using a budget item or a dedicated fund.

This is how to record a donation to a dedicated fund for Archery practices.

The basic transaction details:

DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
08/20/2030		55.00	Aug	Anonymous	Donations collected at practice.	Archery

In the allocation, use the appropriate fund:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
55.00	55.00	Checking	Donations		Archery

All on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
7,603.05	08/20/2030		55.00	Aug	Anonymous	Donations collected at practice.	Archery	7	55.00	55.00	Checking	Donations	Archery

DONATIONS – FROM ANOTHER SCA BRANCH

All transactions directly between SCA branches must always use the appropriate “Transfer [...]” categories, no matter the reason for the transaction.

IF THE CANTON OF HAYWARD IS A BRANCH IN EALDORMERE...

Assuming the Canton of Hayward is a branch in Ealdormere, the basic transaction details:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
7,748.05	06/12/2030		200.00	Jun	SCA Hayward	Donation for gate assistance at 2030 Lightning event.	General

Because it's between branches in Ealdormere, always use the category “Transfer In – In Kingdom”:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
200.00	200.00	Checking	Transfer In - In Kingdom		General Fund

All on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
7,748.05	06/12/2030		200.00	Jun	SCA Hayward	Donation for gate assistance at 2030 Lightning event.	General	29	200.00	200.00	Checking	Transfer In - In Kingdom	General Fund

IF THE CANTON OF HAYWARD IS IN ANOTHER KINGDOM...

If the Canton of Hayward belongs to another Kingdom, the basic transaction details are the same:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
7,748.05	06/12/2030		200.00	Jun	SCA Hayward	Donation for gate assistance at 2030 Lightning event.	General

But the category is slightly different:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
200.00	200.00	Checking	Transfer In - Out Kingdom		General Fund

All on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
7,748.05	06/12/2030		200.00	Jun	SCA Hayward	Donation for gate assistance at 2030 Lightning event.	General	29	200.00	200.00	Checking	Transfer In - Out Kingdom	General Fund

EVENT INCOME

You *could* record the gate, lunch, feast, and bar revenue all on one line, but it's better to split them up. This will make it easier to reconcile against the event report.

The basic transaction details:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
10,236.35	12/22/2030		4,095.00	Dec	Sow n' Sew Revenue	Gate Revenue	Sow n' Sew Event
10,721.35	12/22/2030		485.00	Dec	Sow n' Sew Revenue	Lunch Revenue	Sow n' Sew Event
11,771.35	12/22/2030		1,050.00	Dec	Sow n' Sew Revenue	Refreshments Revenue	Sow n' Sew Event

The allocation:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
4,095.00	4,095.00	Checking	Event Income		General Fund
485.00	485.00	Checking	Event Income		General Fund
1,050.00	1,050.00	Checking	Event Income		General Fund

All on one line:

							MEMO/NOTES (include details)		BUDGET TRACKING		Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	[transfers include check # & date]	(budget category or event name for reporting)		NET TOTAL						
10,236.35	12/22/2030		4,095.00	Dec	Sow n' Sew Revenue	Gate Revenue	Sow n' Sew Event	47	4,095.00	4,095.00	Checking	Event Income			General Fund
10,721.35	12/22/2030		485.00	Dec	Sow n' Sew Revenue	Lunch Revenue	Sow n' Sew Event	48	485.00	485.00	Checking	Event Income			General Fund
11,771.35	12/22/2030		1,050.00	Dec	Sow n' Sew Revenue	Refreshments Revenue	Sow n' Sew Event	49	1,050.00	1,050.00	Checking	Event Income			General Fund

FEES/FEES & HONORARIA

This is a poorly-defined category. Used when reimbursing a person, specifically for “web service fees, trailer registration fees, shopping club membership fees, etc.” Also, if a person is being given an honorarium (such as for teaching at an event), or is charging the branch for services (for example, repairs to the axle of a trailer), then they should be paid out of this category.

This includes website and/or domain registration fees, and Zoom (or other communication software).

For US tax reasons, if any one person is paid in excess of \$600 (presumably US) for fees annually, then a US tax form will be generated for their personal tax return.

The basic transaction details:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
8,121.59	12/15/2030	241	-15.95		Dorothy Sue	Annual Domain Registration	Website

The allocation:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
-15.95	15.95	Checking		Fees - OA	General Fund

All on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
8,121.59	12/15/2030	241	-15.95		Dorothy Sue	Annual Domain Registration	Website	6	-15.95	15.95	Checking	Fees - OA	General Fund

STORAGE LOCKER

This is a “wibbly” one: if you use your locker to store items needed for your events, it’s an Activity Related expense. But if you store items that you loan out, or regalia that doesn’t get used at most events, then it’s an Office & Administration expense. A storage locker for Pennsic is AR. After that, use your judgement – just please be consistent.

STORAGE LOCKER – PAID DIRECTLY, FOR THIS QUARTER

The basic transaction details:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
9,898.05	01/12/2030		-100.00		Lock n' Store	Invoice 38277 for February	Storage

The allocation:

Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
100.00	Checking		Occupancy - OA	General Fund

All on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
9,898.05	01/12/2030		-100.00		Lock n' Store	Invoice 38277 for February	Storage	9	-100.00	100.00	Checking	Occupancy - OA	General Fund

STORAGE LOCKER – PAID DIRECTLY, FOR THE NEXT YEAR

Read about the (frustrating) [Max Categories Per Line Restriction](#) at the end of this document to understand why two lines are used to track this transaction.

Most storage lockers are paid yearly, but rarely tidily enough to run from January to December.

Because reports are run quarterly, the prepaid amount should be “used” quarterly.

The basic transaction details, where the amount of rent used this quarter is on the first line, and future rent is on the second:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
9,798.05	01/12/2030	278	-200.00		Lock n' Store	Invoice #277-87 for 1 year as of Feb 15 @\$100/mth	Storage
8,798.05	01/12/2030	278	-1,000.00		Lock n' Store	Invoice #277-87 to Feb 15, 2031 @\$100/month	Storage

The allocation where, on the second line, the unused portion is moved to Prepaid Expenses:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
-200.00	200.00	Checking		Occupancy - OA	General Fund		Checking			General Fund
0.00	1,000.00	Checking		Asset Movement	General Fund	1,000.00	Prepaid Expenses	Asset Movement		General Fund

All on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
9,798.05	01/12/2030	276	200.00		Lock n' Store	Invoice #277-87 for 1 year as of Feb 15 @ \$100/mth	Storage	9	-200.00	Checking		Occupancy - OA	General Fund		Checking			General Fund
9,798.05	01/12/2030	276	1,000.00		Lock n' Store	Invoice #277-87 to Feb 15, 2031 @ \$100/month	Storage	10	0.00	1,000.00	Checking		Asset Movement	General Fund	1,000.00	Prepaid Expenses	Asset Movement	General Fund

RECOGNIZING THE RENT

Every quarter “spend” it out of Prepaid Expenses.

The basic transaction details are very much the same. The transaction will not touch the bank, which is why the “N/A”:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
8,148.05	06/30/2030		0.00	N/A	Lock n' Store	Q2 locker rental, \$100/month	Storage

The allocation is straight out of Prepaid Expenses:

Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
300.00	Prepaid Expenses		Occupancy - OA	General Fund

All on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
8,148.05	06/30/2030		0.00	N/A	Lock n' Store	Q2 locker rental, \$100/month	Storage	18	-300.00	300.00	Other Liabilities	Occupancy - OA	General Fund

STORAGE LOCKER – PAID BY SOMEONE ELSE

Even though it hasn't been paid for, you still need to track that the money is owed. That way you won't be caught off-guard by the expense.

ENTER THE EXPENSE EACH QUARTER

In Q1, the amount in Payables increases (which means the amount your branch owes increases) even though the bank doesn't change.

The basic transaction details:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
8,024.15	01/01/2030		0.00	N/A	Lock n' Store	Q1 locker rental, \$100/month	Storage

The allocation:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
18	-300.00	300.00	Payables	Occupancy - OA	General Fund

All on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
8,024.15	01/01/2030		0.00	N/A	Lock n' Store	Q1 locker rental, \$100/month	Storage	18	-300.00	300.00	Payables	Occupancy - OA	General Fund

REIMBURSING THE LOCKER EXPENSE

In Q2, the person paying for the storage locker has filled out a reimbursement request for the past six months of rental.

The cheque must come out of the bank, and be balanced against the amount being tracked in Payables. The expense has already been categorized, so this is an Asset Movement.

The basic transaction details:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
7,548.05	05/15/2030	142	-600.00		Patience Locke	Locker Rental Payments, Nov 2029 to April 2030	Storage

The allocation:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
19	0.00	600.00	Checking		Asset Movement	General Fund	600.00	Payables	Asset Movement	General Fund

All on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
7,548.05	05/15/2030	147			Patience Locke	Locker Rental Payments, Nov 2020 to April 2030	Storage	19	0.00	600.00	Checking		Asset Movement	General Fund	600.00	Payables	Asset Movement	General Fund

INSURANCE – SCA INSURANCE

SCA insurance is free, so long as the paperwork is filed on time and no special riders are needed (see the [SCA Insurance Certificate Ordering Instructions](#)). Sometimes the site required to be named on the insurance, as an “additional insured”.

Currently, SCA insurance must be paid for by credit card. Since branches cannot have credit cards, this means a person will need to be reimbursed.

NOTE: Remind the person making the payment to not include the CSV on their card on any paperwork.¹⁵

Reimbursement of SCA Insurance payments goes under “Fees & Honoraria - AR”, because you are writing a cheque to a person to pay for fees they paid for.

The basic transaction details:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
4,253.35	11/18/2030	148	-68.00		Jua Zonnig	Adding Site Name to SCA Insurance, \$50US	Sow n' Sew Event

The allocation:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
37	-68.00	68.00	Checking	Fees - AR	General Fund

All on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
4,253.35	11/18/2030	148	-68.00		Jua Zonnig	Adding Site Name to SCA Insurance, \$50US	Sow n' Sew Event	37	-68.00	68.00	Checking	Fees - AR	General Fund

¹⁵ This is a Canadian thing, although it might spread to more of North America. The CSV is supposed to act like two-factor verification that the cardholder is personally present with the card when the card information is entered into the point-of-sale machine. Permission has been granted by the SCA head office for Canadians to not include the CSV code.

INSURANCE – NON SCA

Sometimes a site requires the SCA purchase their insurance.

The basic transaction details:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
5,667.27	09/09/2030	115	-36.78	Sep	The Rental Site	Required site insurance, approved by site.	Sow'n Sew Event

The allocation:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
22	-36.78	36.78	Checking	Insurance - NON SCA	General Fund

All on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
5,667.27	09/09/2030	115	-36.78	Sep	The Rental Site	Required site insurance, approved by site.	Sow'n Sew Event	22	-36.78	36.78	Checking	Insurance - NON SCA	General Fund

SITE DAMAGE DEPOSITS

When this happens, the branch still owns the money, so it should not be categorized as an expense. Instead, it is tracked in “Other Assets”.

WRITING THE DAMAGE DEPOSIT CHEQUE

The basic transaction details:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
7,070.30	10/15/2030	357	-500.00		The Event Site	Damage Deposit	Sow n' Sew Event

The allocation, moving the amount from the bank to Other Assets:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
0.00	500.00	Checking		Asset Movement	General Fund	500.00	Other Assets	Asset Movement		General Fund

All on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
7,070.30	10/15/2030	357	-500.00		The Event Site	Damage Deposit	Sow n' Sew Event	7	0.00	500.00	Checking	Asset Movement	General Fund	500.00	Other Assets	Asset Movement		General Fund

GETTING THE DAMAGE DEPOSIT BACK – SAME CHEQUE

If the cheque is returned uncashed this is how it is recorded. It should be marked as never going to be deposited.

The basic transaction details, where the first line is when the cheque was written, and the second is when it was returned. Note the dates¹⁶:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
7,070.30	10/15/2030	357	-500.00	N/A	The Event Site	Damage Deposit	Sow n' Sew Event
7,570.30	12/21/2030	357	500.00	N/A	The Event Site	Damage Deposit Returned	Sow n' Sew Event

The allocation, where on the first line the cheque is written and the deposit is moved from the bank to Other Assets, and on the second line (when the cheque is returned), the deposit is moved from Other Assets back to the bank:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
0.00	500.00	Checking		Asset Movement	General Fund	500.00	Other Assets	Asset Movement		General Fund
0.00	500.00	Checking	Asset Movement		General Fund	500.00	Other Assets		Asset Movement	General Fund

All on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
7,070.30	10/15/2030	357	-500.00	N/A	The Event Site	Damage Deposit	Sow n' Sew Event	7	0.00	500.00	Checking		General Fund	500.00	Other Assets	Asset Movement		General Fund
7,570.30	12/21/2030	357	500.00	N/A	The Event Site	Damage Deposit Returned	Sow n' Sew Event	8	0.00	500.00	Checking	Asset Movement	General Fund	500.00	Other Assets		Asset Movement	General Fund

GETTING THE DAMAGE DEPOSIT BACK – SITE CHEQUE

This very similar to how the “Same Cheque” is handled.

In this case, the original cheque cleared the bank.

The basic transaction details. The cheque from the site has no Check #, because it was written by the site, not your branch:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
8,207.54	12/20/2030		500.00	Dec	The Event Site	Damage Deposit Returned	Sow n'Sew Event

The allocation, where the deposit is moved from Other Assets back to the bank (Checking):

¹⁶ Read about the [Max Categories Per Line Restriction](#) at the end of this document to understand why two lines are used to track this transaction.

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
0.00	500.00	Other Assets		Asset Movement	General Fund	500.00	Checking	Asset Movement		General Fund

All on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
8,267.54	12/20/2030		500.00	Dec	The Event Site	Damage Deposit Returned	Sow n' Sew Event	1	0.00	500.00	Other Assets		General Fund	500.00	Checking	Asset Movement		General Fund

GETTING THE DEPOSIT BACK LATE

If the event has happened and the deposit is going to be returned, it's just delayed past the end of the quarter, then it should be moved from "Other Assets" to "Receivables" using an Asset Movement (where the income amount has a matching expense).

The basic transaction details:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
7,070.30	12/21/2030		0.00	N/A	The Event Site	Damage Deposit Not Yet Returned	Sow n' Sew Event

The allocation, moving the amount from the Other Assets to Receivables:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
0.00	500.00	Other Assets		Asset Movement	General Fund	500.00	Receivables	Asset Movement		General Fund

All on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
7,070.30	12/21/2030		0.00	N/A	The Event Site	Damage Deposit Not Yet Returned	Sow n' Sew Event	8	0.00	500.00	Other Assets		General Fund	500.00	Receivables	Asset Movement		General Fund

NOT GETTING THE DEPOSIT BACK

The deposit that was being held as an Other Asset becomes an Occupancy – AR expense.

The basic transaction details. Note that the Amount in the bank (the fluorescent green field) doesn't change, because the cheque was written some time ago and recorded in the ledger already. This is just changing the status of the amount from "going to get back someday" to an actual expense:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
7,070.30	12/21/2030		0.00	Dec	The Event Site	Damage deposit paid for extra room rental.	Sow n' Sew Event

The allocation, where the amount sitting in “Other Assets” is marked as spent:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
-500.00	500.00	Other Assets		Occupancy - AR	General Fund

All on one line:

				Clear Bank	MEMO/NOTES (include details)		BUDGET TRACKING		Amount			General or Dedicated	
BALANCE	DATE	CHECK #	AMOUNT		TO/FROM (use full modern names)	[transfers include check # & date]	(budget category or event name for reporting)	NET TOTAL		Asset/Liability Account	Income Category	Expense Category	Fund
7,070.30	12/21/2030		0.00	Dec	The Event Site	Damage deposit paid for extra room rental.	Sow n' Sew Event	8	-500.00	500.00	Other Assets	Occupancy - AR	General Fund

INVENTORY FOR RESALE

This is how to track items were bought and intended for resale, such as event t-shirts.

RECORDING PURCHASE OF INVENTORY

Since it's an exchange of cash for a thing that is still held by the branch, it's just moving an amount from Checking to Inventory.

It is important to note that, at the moment the purchase is made, the cost per item is set.

First, the cheque is written:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
6,006.00	08/15/2030	112	-339.00		Totally Ted's Ts	60 Canton T's @ \$5/ea + Tax (13%)	General

Then move the dollar value from Checking to Inventory.

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
0.00	339.00	Checking		Asset Movement	General Fund	339.00	Inventory	Asset Movement		General Fund

All on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
6,006.00	08/15/2030	112	-339.00		Totally Ted's Ts	60 Canton T's @ \$5/ea + Tax (13%)	General	10	0.00	339.00	Checking	Asset Movement	General Fund

SALE OF INVENTORY

Presumably the items will be sold for more than they were purchased for: because profit!

However, the cost of the item has to be removed from Inventory, first.

In this example a t-shirt (in Inventory as \$5.65/each) was sold for \$20. The sale is split into \$5.65 to be transferred to Inventory, and \$14.35 was recorded as Inventory Sales (income).

The first line shows the income to checking (in the AMOUNT column) and the second just touches Inventory, so it won't change the total in the bank¹⁷:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
7,707.54	09/09/2030		20.00	Sep	Mary Delgata	1 Topiary Cat T-shirt Purchase	General
7,707.54	09/09/2030		0.00	Sep	Mary Delgata	1 Topiary Cat T-shirt Purchase	General

The first tab shows the \$5.65 which is an asset movement to Inventory, and the \$14.35 in income recorded as Inventory Sales.

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
20.00	5.65	Checking	Asset Movement		General Fund	14.35	Checking	Inventory Sales		General Fund
-5.65	5.65	Inventory		Asset Movement	General Fund		Checking			General Fund

All together:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
7,707.54	09/09/2030		20.00	Sep	Mary Delgata	1 Topiary Cat T-shirt Purchase	General	46	20.00	5.65	Checking	Asset Movement	General Fund	14.35	Checking	Inventory Sales		General Fund
7,707.54	09/09/2030		0.00	Sep	Mary Delgata	1 Topiary Cat T-shirt Purchase	General	47	-5.65	5.65	Inventory	Asset Movement	General Fund		Checking			General Fund

SPECIAL FUNDS

For branches that have special funds defined in their Financial Policy, or are sponsoring an incipient branch, all transactions related to that fund are tracked using the “General or Dedicated Fund” cell.

		Amount				
NET TOTAL		Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
1	0.00		Checking			General Fund

To add special funds to the SCA ledger, use the buttons at the top-right on the Summary tab.

In this example, the branch has an Archery fund that people donate to and Archery-related expenses are paid from.

¹⁷ Read about the [Max Categories Per Line Restriction](#) at the end of this document to understand why two lines are used to track this transaction.

DONATIONS RECEIVED BY SPECIAL FUNDS

The basic transaction details (include the name of the donor in the To/From field if one person makes a personal donation):

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
7,603.05	08/20/2030		55.00	Aug	Anonymous	Donations collected at practice.	Archery

The allocation, where the “Archery” fund is specified in the General or Dedicated Fund field:

Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
55.00	Checking	Donations		Archery

All on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
7,603.05	08/20/2030		55.00	Aug	Anonymous	Donations collected at practice.	Archery	7	55.00	55.00	Checking	Donations	Archery

SPECIAL FUND EXPENSES

They are processed exactly the same as General Fund expenses, just change the “General or Dedicated Fund” field to the fund name.

The basic transaction details:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
7,580.05	09/08/2030	145	23.00		Neil Marren	Arrow Repair Materials for Donor Equipment	Archery

The allocation, where the General or Dedicated Fund field has been changed to “Archery”:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
11	-23.00	23.00	Checking	General Supplies - OA	Archery

All on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
7,580.05	09/08/2030	145	23.00		Neil Marren	Arrow Repair Materials for Donor Equipment	Archery	11	-23.00	23.00	Checking	General Supplies - OA	Archery

NMR (NON-MEMBER REMITTANCE)

NMR¹⁸ gathered at events is due to the Kingdom within 10 days of the end of the event. The Kingdom passes it along to SCA Inc. NMR is the insurance payment for non-SCA members. SCA members already paid for insurance when they purchased their membership.

The basic transaction details:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
9,730.35	12/22/2030	155	-205.00		SCA Ealdormere	NMR for Sow n' Sew Event	Sow n' Sew Event

The allocation:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
-205.00	205.00	Checking		Transfer Out - In Kingdom	General Fund

All on one line:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)	NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
9,730.35	12/22/2030	155	-205.00		SCA Ealdormere	NMR for Sow n' Sew Event	Sow n' Sew Event	52	-205.00	205.00	Checking	Transfer Out - In Kingdom	General Fund

KINGDOM SHARE FOR KINGDOM EVENTS

The amount sent to Kingdom is not a donation because it is a required amount.¹⁹ Do not record it as a donation, because it will confuse auditors.

The basic transaction details:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
7,351.35	11/22/2030	152	-2,584.00		SCA Ealdormere	Kingdom Share for Crown Tourney	Crown Tourney

¹⁸ Originally called "Non-Member Surcharge" (or "NMS") but the term "surcharge" implies an extra charge for non-members, which is wrong. This amount does not count as revenue, it is strictly a flow-through to the insurance company.

¹⁹ At one point Ealdormere collected a "Kingdom Event Tithe" (or "KET") paid on each person that attended an event in Ealdormere. This was deemed not appropriate and is no longer collected.

Because this is a cheque to a branch in Ealdormere (to “SCA Ealdormere”, in this case) the allocation category is always “Transfer Out – In Kingdom”:

Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
2,584.00	Checking		Transfer Out - In Kingdom	General Fund

All on one line:

				Clear Bank	MEMO/NOTES (include details)		BUDGET TRACKING		Amount					
BALANCE	DATE	CHECK #	AMOUNT		TO/FROM (use full modern names)	[transfers include check # & date]	(budget category or event name for reporting)		NET TOTAL		Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
7,351.35	11/22/2030	152	2,584.00		SCA Ealdormere	Kingdom Share for Crown Tourney	Crown Tourney	52	-2,584.00	2,584.00	Checking		Transfer Out - In Kingdom	General Fund

DONATIONS TO KINGDOM

This is also how you record donations to other groups within the Kingdom.

Branches can make donations to the Kingdom, including directing the donations to specific funds. See the [Ealdormere Financial Policy](#) for the current special funds in use.

The basic transaction details:

BALANCE	DATE	CHECK #	AMOUNT	Clear Bank	TO/FROM (use full modern names)	MEMO/NOTES (include details) [transfers include check # & date]	BUDGET TRACKING (budget category or event name for reporting)
9,135.35	12/22/2030		-800.00		Sow n' Sew Revenue	Donation to Kingdom A&S Fund	Sow n' Sew Event

The allocation:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
-800.00	800.00	Checking		Transfer Out - In Kingdom	General Fund

All on one line:

				Clear Bank	MEMO/NOTES (include details)		BUDGET TRACKING		Amount					
BALANCE	DATE	CHECK #	AMOUNT		TO/FROM (use full modern names)	[transfers include check # & date]	(budget category or event name for reporting)	NET TOTAL		Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund	
9,135.35	12/22/2030		-800.00		Sow n' Sew Revenue	Donation to Kingdom A&S Fund	Sow n' Sew Event	50	-800.00	800.00	Checking		Transfer Out - In Kingdom General Fund	

THE SCA FINANCIAL REPORTS FILE - SETUP

First check your ledger, then find the report file from last quarter, before starting the reports file for this quarter.

UPDATE YOUR LEDGER FIRST

Tidy up your ledger before going near the reports file.

1. Make sure all the things on the bank statement match what's in your ledger.
2. Check all the cheques written appear in the ledger – even (especially) if they haven't been cashed yet.
3. If you're incurring expenses that haven't been paid (such as if you owe money for rental fees) then enter those, too.
4. If you've used up prepaid expenses, then spend them out of Prepaid Expenses to the appropriate expense category.

Then generate your ledger reports.

As a reminder, once the ledger reports are generated, they do not update. If you make changes to the ledger, the changes will not be reflected in the reports unless you click the generate button again and overwrite the old reports.

GENERATE AND REVIEW THE LEDGER REPORTS

The SCA ledger has the ability to summarize the transactions into reports, ready to be entered into the SCA Reports file.

The reports are static, and do not update once generated. This means that once they are generated, if you make changes elsewhere in the ledger, nothing will change in the reports. You will need to generate the reports again to see your changes.

Go to the Contents tab.

- To clear all the reports (there are several types) click "DELETE ALL REPORTS".
- To generate the category reports, click "CREATE Category Reports".
- The Fund reports are only needed if you want to be sure all income (such as donations) and expenses are correctly applied to the right funds. Otherwise, you can just use the totals on the Summary tab.
- The Account reports are used to check the totals on the Summary tab make sense, and that you haven't forgotten to allocate something.

REVIEW THE LEDGER REPORTS FOR \$0 ERRORS

Sometimes a report will show \$0.00 for a transaction, when transaction certainly does have an amount in the ledger.

This is wrong.

6	6,220.00	08/15/2030	108	0.00	Oct	Totally Ted's Ts	60 Canton T's @ \$5/ea + Tax (13%)	General
				0.00		Checking	Asset Movement	General Fund

You'll need to switch around the categories. This is what this example started as, going into Inventory from Checking:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
0.00	339.00	Inventory	Asset Movement		General Fund	339.00	Checking		Asset Movement	General Fund

Put Checking first, and Inventory second:

NET TOTAL	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund	Amount	Asset/Liability Account	Income Category	Expense Category	General or Dedicated Fund
0.00	339.00	Checking		Asset Movement	General Fund	339.00	Inventory	Asset Movement		General Fund

The it'll show up properly in the ledger reports:

6	5,881.00	08/15/2030	108	-339.00	Oct	Totally Ted's Ts	60 Canton T's @ \$5/ea + Tax (13%)	General
				-339.00		Checking	Asset Movement	General Fund

SET UP THE REPORTS FILE

Download the most recent version from the SCA Library, under Exchequer, under "Group Financial Report Forms". Ealdormere uses the "SCA, Inc. Financial Reports: Subsidiaries".

If you are managing an incipient branch, file the "SCA Financial Report: Negative" report.

For everyone else, always use the locked²⁰ version, unless your OS just can't handle it. There are three options:

- **Small** is for you, if your branch has only one bank account and no reported equipment on the depreciation tab.

²⁰ There used to be the option to use "unlocked" versions, but as of April 2022, those are hiding under the "PDF" links.

- **Medium** will do for all other branches unless they have a *lot* of transactions.
- **Large** is basically a medium report, with more tabs for overflow. The Kingdom uses this report.

NOTE: When entering dates, use this format: MM/DD/YYYY. The spreadsheet expects it, and will sometimes throw errors if it isn't set this way. It will also automatically format it to "MMM/YYYY" where appropriate.

CONTENTS TAB

Fill in the Contents tab with information from your branch for this quarter. Don't forget to change the currency and set the quarter. This information will appear at the top of all tabs.

Name of Branch	Canton of [...]
Seneschal Name	A. Seneschal
Exchequer Name	Anne Exchequer
Year (yyyy)	2030
Quarter (1,2,3,4)	1
Quarter Type (Cumulative)	Cumulative
Currency Type	CDN \$
Corporate or Which State Subsidiary	Corporate

CONTACT_INFO_1 TAB

Your information goes here. Use your exchequer email account, not your personal email.

PRIMARY_ACCOUNT_2A TAB

Copy the bank information from the previous report.

Bank Name:	MontreScotia Dominion Bank		
Bank Account Title:	SCA - [...]		
Bank Account Type :	Checking	Bank's Signature Requirement:	Dual Signature
Bank Account Number :	1111-11111111	Statement Ending Date:	31-Mar-2030
Bank Branch Phone Number and Name of Contact:	555-555-5555		

This section compares the amount in the bank to the total in the ledger:

				CDN \$	
1. Balance from bank statement at end of period				6,302.54	
Deposit Date		Amount of Deposit	Deposit Date		Amount of Deposit
In Canada, if you made the deposit on the last day of the month it will appear on the statement.					
2. Deposits not cleared on statement				TOTAL 0.00	
Check Number		Date	Check Amount		Check Number
122		09/09/2030	20.00		
Cheques that have been written but not yet cashed go here.					
3. Checks not cleared on statement				TOTAL 20.00	
4. Adjusted ACCOUNT Balance (Line 1 + Line 3)				6,282.54	
5. Ending LEDGER or REGISTER Balance				6,282.54	
				0.00	
This is the difference between the bank and the ledger. This amount needs explaining.					

If you're lucky, and your bank account is interest granting, then change the "No" to a "Yes". That comment is really in the way.

5. Ending LEDGER or REGISTER Balance		8,024.15	
6. Does this account earn interest? (YES or NO)		No	NO: add line 5 to Pg. 3 Line 1.a.(End) YES: add line 5 to Pg. 3 Line 1.b.(End)
Enter YES here if the account earns interest. Otherwise, enter NO.		Signatories below are on the signature card as of (date): 06/13/2029	
Title	Legal Name (Print)	Address	Member # / Exp mm/yyyy
Exchequer	Anne Exchequer	123 Sesame Street Toronto, ON Z1S 2S4	123 Aug/2034
Seneschal	A. Seneschal	123 Willowby Way Sarnia, ON Z2Z 0A0	321 Aug/2031
Member at Large	Ann Officer	123 Transit Way Ottawa, ON Z8Z 1A9	231 Aug/2032
Kingdom Exchequer	S. Officer	123 Other Street London, ON Z2Z 8Z4	123456 Aug/2034

The date your bank signatories were last updated.

Pulls from the Contact_Info_1

Fill this section in with all the signatories on your bank account.

SECONDARY_ACCOUNTS_2B TAB

If you have more than one bank account, or other investments, track them here. As of 2022, this only applied to Ealdormere.

BALANCE_3 TAB

There will be errors on this tab when you're done. They will disappear when you're done with all the other tabs.

The reports are cumulative: you're reporting on everything from Dec 31st of last year (not just from the last day of the previous quarter, unless it's Q1).

I. ASSETS		(from page)	Start		
a) Undeposited and Non-Interest Bearing Cash	(2,5a)	10,000.00	8,024.15	-1,975.85	
b) Cash Earning Interest	(2)		0.00	0.00	

The ending amount from the previous year. This amount doesn't change between quarterly reports unless the Kingdom Exchequer tells you to change it.

But that's probably all you need to do on this tab.

At the bottom, the Net Worth will not balance. The rest of the report needs to be filled out to make it balance.

III. NET WORTH		Line I.i minus Line II.d		10,000.00	
Proof:	Change in Net Worth	III(End) - III(Start)	(A)	-1,975.85	(
	Net Income	Income Statement Line 32	(B)	0.00)

This amount will change as you fill out the rest of the report file.

the report is incomplete.

If these cells are not green, then things are not in balance – and the report is NOT finished.

TWO CHOICES

The easiest way to fill out the rest of the Financial Report is to use the reports generated by the SCA Ledger. Read the section:

- The SCA Financial Reports File - By Ledger Category Report

However, if you are troubleshooting an issue or if your branch doesn't use the SCA reports file, then see:

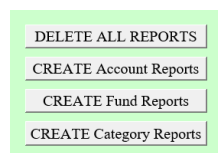
- The SCA Financial Reports File – By Tab

THE SCA FINANCIAL REPORTS FILE - BY LEDGER CATEGORY REPORT

One of the good things about the SCA Ledger is that it summarizes your expenses using the categories required to be used by the Financial Report.

GENERATE THE REPORTS

First, delete the existing reports.



Go to the Contents tab and click the DELETE ALL REPORTS button.


Use the CREATE buttons to create the reports but be warned: if you make any changes, you'll have to re-run the reports. Also, the SCA Ledger file has an important hitch: read about the [Max Categories Per Line Restriction](#) to understand why two lines are used to track this transaction.

BUT WHICH NUMBER? POSITIVE OR NEGATIVE?

Use the bottom left-most number in the BALANCE column.

Enter all numbers as positive. Even if it's negative, enter it as a positive (the report file will take care of the rest).

Version: AS XLY 3.0 locked



THE SOCIETY FOR CREATIVE ANACHRONISM, INC.
LEDGER AND JOURNAL FOR EXPENSE CATEGORY: Occupancy - AR

Branch: Canton of [...] Year: 2030

	BALANCE	DATE	CHECK #	AMOUNT	Sub amt	TO/FROM (use full modern names)	MEMO/NOTES (include details)	BUDGET TRACKING (name of office or event)
1	-300.00	07/01/2030		-300.00	Sep	Lock n' Store	Q3 storage, \$100/mth, not yet paid	General
						-300.00 Payables	Occupancy - AR	General Fund
2	-400.00	09/30/2030		-100.00	Oct	The Rental Site	One month meeting site fees.	General
						-100.00 Prepaid Expenses	Occupancy - AR	General Fund

For Example: This Number

Gets entered on the Income tab like this:

21	Occupancy & Site Charges			400.00	400.00
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SUBINC FUNDRAISING – INTERNAL: INCOME_DTL_11A

This goes in the first section for Fundraising Income (Internal).

You'll need the name of the event where the fundraising took place, and a quick description of what was done to raise funds.

1a. FUNDRAISING INCOME (INTERNAL) Event	Activity at the event	Amount
Sow'n Sew Event	Silly pictures with the chiv.	75.00

SUBINC FUNDRAISING – EXTERNAL: INCOME_DTL_11A

This goes in the second section for Fundraising Income (External).

You'll need a name for the place where the fundraising took place, and a quick description of what was done to raise funds.

1b. FUNDRAISING INCOME (EXTERNAL) Place	Activity	Amount
Library Open Days	Illuminate Your Letter	30.00

SUBINC DEMOS AND HERALDIC FEES: INCOME_DTL_11A

This goes in the section at the bottom of the page, for Income From Demos and Activity Fees.

You'll need to list where the income came from (the organization or event paying for the demo) and a quick description of what went on at the demo.

3a. INCOME FROM DEMOS AND ACTIVITY FEES From	Activity	Amount
LocFaCon	Set up pretend thrones and handed out contact cards.	0.25

SUBINC DONATIONS: INCOME_DTL_11C

The donation goes in the section at the top of the page. It is important (especially for US citizens) to include the names of the donors, if you know them.

2a. DONATIONS - NON SCA - Received without consideration (Money from other organizations other than SCA, Inc.				
Name of Organization or Individual	Reason	Date Received	Amount	
Anonymous	Donation jar at gate of Sow'n Sew event	9/9/2030	450.00	

SUBINC STALE CHECKS: INCOME_DTL_11B

Remember to check with the person the cheque was written to, if at all possible, before writing off a cheque.

Stale checks are the only thing that can go in the section at the bottom of the page, for Other Income, without talking to your Kingdom Exchequer first.

CONTACT YOUR KINGDOM EXCHEQUER BEFORE USING THIS SECTION FOR ANYTHING OTHER THAN STALE CHECKS!	
Use this section now for stale checks, recovered bad debts from previous end-of-year reports. These are not to be listed as donations.	
10. OTHER INCOME Description	Amount
Stale check #89, written 2/15/2028, to Sam Smith. Written off with permission from Sam Smith.	125.00

SUBINC EVENT INCOME: INCOME_DTL_11B

This is part of what goes in the top section for Adjusted Gross Event Income. This is the Gross Gate Income.

DO NOT INCLUDE CASH BOX START UP MONEY IN EVENT INCOME.			
3b. ADJUSTED GROSS EVENT INCOME			
Event Name	(A) Gross Gate Income (+MMR)	(B) Total Refunds	(A-B) Adj. Gross Income
Sow'n Sew	2,500.00	20.00	2,480.00

The \$20.00 in the Total Refunds is from a different ledger report.

SUBINC TRANSFER IN – IN KINGDOM: TRANSFER_IN_9

Money received from other SCA groups within Ealdormere goes in the top section.

Funds transferred from another SCA account <i>within the Kingdom and in the same country</i> :			
WITHIN THE KINGDOM	Check #	Check Date	Amount
SCA Ealdormere, from A&S Fund event	322	09/01/2030	200.00

SUBINC INTEREST: INCOME_4

The top section of the Income tab is for income (as opposed to the second half, which is for expenses). Interest earned goes on line 5.

			CDN \$	
INCOME	(from page)	Gross	Cost	Amount
1a Fund Raising: Non-medieval activities to earn income (car washes, bake sales, etc.)	(11a)	INTERNAL		75.00
1b	(11a)	EXTERNAL		30.00
2 Direct Contributions/Donations: No activity	(11a)			450.00
3a Activity Related: Medieval activities to earn income (events, demos, heraldry fees)	(11a)	Income from Demos and Activity Fees		0.25
3b	(11b)	Adjusted Gross Event Income		2,480.00
4a Funds Transferred In from Another SCA Account	(9)	WITHIN KINGDOM		200.00
4b	(9)	OUTSIDE KINGDOM		0.00
5 Interest Earned				0.02

SUBINC INVENTORY SALES: 6. INVENTORY DTL ***ADD IMAGES

This one is... complicated.

Lot Item Description and Year Purchased		60 Canton T-shirts
SP	Suggested Selling Price	20.00
A1	Existing Lot Quantity	0
B1	Existing Lot Extended Cost	0.00
A2	New Lot Purchase Quantity	60
B2	New Lot Purchase Cost	339.00
C	Per Unit Cost (B1/A1 or B2/A2)	5.6500000000
D	Quantity Sold at any price	1
E	Quantity Removed or Discarded	0
F	Ending Quantity ((B1 or B2) - D - E)	59
G	Ending Extended Cost (F x C)	333.35
H	Cost of Goods ((B1 + B2) - G)	5.65
I	Actual Gross Income from Inventory Sales	20.00
J	Net Inventory Sales Income (I - H)	14.35

The SubInc Inventory Sales report should match up with Row J. This is a calculated cell, so you can't enter the amount.

First, the inventory information has to get entered.

SP is the per-item price, recorded here for backup.

A1: The item count at the start of this year. This is from Row F, the ending quantity from last year.

B1: The dollar value of the items at the start of this year. This is from Row G, the dollar value at the end of last year.

A2: The count of any items purchased this year.

B2: The amount spent to purchase those items (the items purchased this year).

Now to record the sale:

D: The number of items sold.

The tab will calculate how much you actually made from the sale by subtracting the cost of the item from the money you received.

I: The amount of money you received from the sale.

J: This should automatically be the amount in the ledger report SubInc Inventory Sales.

SUBINC ASSET MOVEMENT

The total of this tab should match the other ledger report SubExp Asset Movement. If it doesn't your ledger has a problem.

It does not go in the Reports file.

SUBEXP ADVERT NON-SCA: 12.A EXPENSE_DTL

Itemize where you spent money on advertising outside the SCA.

Top section on the tab. The instructions say to choose the category, but you don't have any choice. It's all AR (Activity Related).

Remember to select the category in the far left column.		
OA, AR or FR	12. ADVERTISING (NON-SCA)	Amount
	Organization or Periodical (Not a kingdom newsletter) and date ad was published	
AR	LocFaCon webiste listing before Con	200.00

SUBEXP BANK CHARGES – AR: INCOME_4

This one goes straight on the Income tab, under Activity Related expenses, line 14. Usually Office & Admin, but choose the appropriate column. In this example, the fees were charged because the event cashbox deposit had to be made in person.

EXPENSES	(from page)	Office & Admin.	Activity Related	Fund Raising	Total
12 Advertising (NON-SCA)	(12a)		200.00		200.00
13 Bad Debts	(12a)	0.00	0.00	0.00	0.00
14 Bank Service Charges			1.95		1.95

SUBEXP FEES – AR: EXPENSE_DTL_12A

It's important to include each person's name and the category (Activity Related: AR, Office & Admin: OA, or Fundraising: FR). This section is at the bottom of the tab.

OA, AR or FR	17. FEES & HONORARIA	Service Provided	Amount
	Organization or Person		
AR	Enoch Sartre	Taught an A&S Class at Sow'n Sew Event	100.00

SUBEXP FOOD – OR/AR/FR: INCOME_4

Food expenses are entered on line 17. Choose the appropriate column.

EXPENSES	(from page)	Office & Admin.	Activity Related	Fund Raising	Total
12 Advertising (NON-SCA)	(12a)		200.00		200.00
13 Bad Debts	(12a)	0.00	0.00	0.00	0.00
14 Bank Service Charges			1.95		1.95
15 Depreciation	(8)	0.00	0.00	0.00	0.00
16 Equipment Rental & Maintenance					0.00
17 Fees & Honoraria	(12a)	0.00	100.00	0.00	100.00
18 Food			1,000.00		1,000.00

SUBEXP GENERAL SUPPLIES – OR/AR/FR: INCOME_4

General expenses are entered on line 19. Choose the appropriate column.

EXPENSES	(from page)	Office & Admin.	Activity Related	Fund Raising	Total
12 Advertising (NON-SCA)	(12a)		200.00		200.00
13 Bad Debts	(12a)	0.00	0.00	0.00	0.00
14 Bank Service Charges			1.95		1.95
15 Depreciation	(8)	0.00	0.00	0.00	0.00
16 Equipment Rental & Maintenance					0.00
17 Fees & Honoraria	(12a)	0.00	100.00	0.00	100.00
18 Food			1,000.00		1,000.00
19 General Supplies			200.00		200.00

SUBEXP INSURANCE – NON SCA: EXPENSE_DTL_12B

For those few times when you have to purchase non-SCA insurance. In this version of the report file, there are some cells that should have been merged. You just need the name, cheque number, cheque date, and amount.

20. INSURANCE (NON-SCA)			Check #	Check Date	Amount
Organization or Person					
AR The Rental Site			121	9/9/2030	36.78
AR					

SUBEXP OCCUPANCY – OA/AR/FR: INCOME_4

This amount goes on line 21. Choose the appropriate column.

EXPENSES	(from page)	Office & Admin.	Activity Related	Fund Raising	Total
12 Advertising (NON-SCA)	(12a)		200.00		200.00
13 Bad Debts	(12a)	0.00	0.00	0.00	0.00
14 Bank Service Charges			1.95		1.95
15 Depreciation	(8)	0.00	0.00	0.00	0.00
16 Equipment Rental & Maintenance					0.00
17 Fees & Honoraria	(12a)	0.00	100.00	0.00	100.00
18 Food			1,000.00		1,000.00
19 General Supplies			200.00		200.00
20 Insurance (NON-SCA)	(12b)	0.00	36.78	0.00	36.78
21 Occupancy & Site Charges			400.00		400.00

SUBEXP POSTAGE – OR/AR/FR: INCOME_4

Postage goes on line 22. Choose the appropriate column.

EXPENSES	(from page)	Office & Admin.	Activity Related	Fund Raising	Total
12 Advertising (NON-SCA)	(12a)		200.00		200.00
13 Bad Debts	(12a)	0.00	0.00	0.00	0.00
14 Bank Service Charges			1.95		1.95
15 Depreciation	(8)	0.00	0.00	0.00	0.00
16 Equipment Rental & Maintenance					0.00
17 Fees & Honoraria	(12a)	0.00	100.00	0.00	100.00
18 Food			1,000.00		1,000.00
19 General Supplies			200.00		200.00
20 Insurance (NON-SCA)	(12b)	0.00	36.78	0.00	36.78
21 Occupancy & Site Charges			400.00		400.00
22 Postage & Shipping, PO Box Rental			42.00		42.00

SUBEXP PRINTING – OR/AR/FR: INCOME_4

Printing goes on line 23. Choose the appropriate column.

EXPENSES	(from page)	Office & Admin.	Activity Related	Fund Raising	Total
12 Advertising (NON-SCA)	(12a)		200.00		200.00
13 Bad Debts	(12a)	0.00	0.00	0.00	0.00
14 Bank Service Charges			1.95		1.95
15 Depreciation	(8)	0.00	0.00	0.00	0.00
16 Equipment Rental & Maintenance					0.00
17 Fees & Honoraria	(12a)	0.00	100.00	0.00	100.00
18 Food			1,000.00		1,000.00
19 General Supplies			200.00		200.00
20 Insurance (NON-SCA)	(12b)	0.00	36.78	0.00	36.78
21 Occupancy & Site Charges			400.00		400.00
22 Postage & Shipping, PO Box Rental			42.00		42.00
23 Printing & Publications			38.00		38.00

SUBEXP TRAVEL – OR/AR/FR: INCOME_4

Travel goes on line 25. Choose the appropriate column.

EXPENSES	(from page)	Office & Admin.	Activity Related	Fund Raising	Total
12 Advertising (NON-SCA)	(12a)		200.00		200.00
13 Bad Debts	(12a)	0.00	0.00	0.00	0.00
14 Bank Service Charges			1.95		1.95
15 Depreciation	(8)	0.00	0.00	0.00	0.00
16 Equipment Rental & Maintenance					0.00
17 Fees & Honoraria	(12a)	0.00	100.00	0.00	100.00
18 Food			1,000.00		1,000.00
19 General Supplies			200.00		200.00
20 Insurance (NON-SCA)	(12b)	0.00	36.78	0.00	36.78
21 Occupancy & Site Charges			400.00		400.00
22 Postage & Shipping, PO Box Rental			42.00		42.00
23 Printing & Publications			38.00		38.00
24 Released Equipment/Assets	(7)	0.00	0.00	0.00	0.00
25 Telephone					0.00
26 Travel (Gas, Tolls, Airfare)			50.00		50.00

SUBEXP 501 C 3 DONATION: INCOME_4

The names and ID numbers of the recipients are very important, for tax purposes. Use the section at the bottom of the page.

29. DONATIONS TO SCA, Inc. SUBSIDIARIES AND OTHER 501(c)(3) [NONPROFIT] ORGANIZATIONS: Organization Name:	Reason	Check #	Check Date	FED ID Number	Amount
Doctors Without Borders	Support of Refugees	125	9/9/2030	[REQUIRED for US Orgs.]	1,000.00

SUBEXP TRANSFER OUT – IN KINGDOM: TRANSFER_OUT_10

It is very important to include both the name of the group the cheque was made out to and the reason the cheque was written. Also the cheque number, date, and amount. The date field has a different format on this tab of the report from the rest of the file.

Use the section at the top of the page.

SCA FUNDS TRANSFERRED DETAIL - OUT			
Funds transferred to another SCA account <i>within</i> the Kingdom and <i>in the same country</i> :			
WITHIN THE KINGDOM	Check #	Check Date	Amount
SCA Ealdormere, NMR for Sow'n Sew Event	126	9-Sep-2030	70.00

SUBEXP TRANSFER OUT – SCA CORP: TRANSFER_OUT_10

Obviously everything in this list went to the SCA, but include the office you sent it to.

Use the section at the middle of the page. Yes, it says “in the same country”, but (as far as this report is concerned) Ealdormere is in the same country.

Funds transferred to another SCA account <i>outside of</i> the Kingdom and <i>in the same country</i> :			
(A) THE CORPORATE OFFICE OR OFFICER Office and Reason	Check #	Check Date	Amount
SCA Inc., donation to cover unexpected legal expenses.	128	9-Sep-2030	15.00

SUBEXP REFUND: INCOME_DTL_11B

This is entered on the same row as event income, in the “Total Refunds” column (column “B”).

DO NOT INCLUDE CASH BOX START UP MONEY IN EVENT INCOME.			
3b. ADJUSTED GROSS EVENT INCOME			
Event Name	(A) Gross Gate Income (+ NMR)	(B) Total Refunds	(A-B) Adj. Gross Income
Sow'n Sew	2,500.00	20.00	2,480.00

SUBEXP ASSET MOVEMENT

The total of this tab should match the other ledger report SubExp Asset Movement. If it doesn't your ledger has a problem.

It does not go in the Reports file.

THE SCA FINANCIAL REPORTS FILE – BY TAB

This section includes explanation of each tab.

INCOME_4 TAB

This is both a summary tab, and a data entry tab.

Interest earned on your bank account or investments is entered directly on this tab, but everything else in the Income section is from other tabs and will be filled in as you go through the report file.

INCOME		(from page)	Gross	Cost	Amount
1a	Fund Raising: Non-medieval activities to earn income (car washes, bake sales, etc.)	(11a)		INTERNAL	0.00
1b		(11a)		EXTERNAL	0.00
2	Direct Contributions/Donations: No activity	(11a)			
3a	Activity Related: Medieval activities to earn income (events, demos, heraldry fees)	(11a)	Income from Demos and Activity Fees		
3b		(11b)	Adjusted Gross Event Income		
4a	Funds Transferred In from Another SCA Account	(9)	WITHIN KINGDOM		
4b		(9)	OUTSIDE KINGDOM		0.00
5	Interest Earned				
6	Net Inventory Sales Income	(6)	Gross-Cost=Net	0.00	0.00
7	Other Sales Income	(7)			0.00
8	Adjusted Gross Newsletter Income	(15)			0.00
9	Net Advertising Income	(11b)	Gross-Cost=Net	0.00	0.00
10	Other Income	(11b)			0.00
11	TOTAL GROSS INCOME		(Sum of Lines 1 through 9)		0.00

Expenses are a different story. More data entry, with only a few details filled in from other tabs.

Tab number, for the summary cells filled in from other tabs.

EXPENSES		(from 11a)	Office & Admin.	Activity Related	Fund Raising	Total
12	Advertising (NON-SCA)	(12a)		0.00		0.00
13	Bad Debts	(12a)	0.00	0.00	0.00	0.00
14	Bank Service Charges					0.00
15	Depreciation	(8)	0.00	0.00	0.00	0.00
16	Equipment Rental & Maintenance					0.00
17	Fees & Honoraria	(12a)	0.00	0.00	0.00	0.00
18	Food					0.00
19	General Supplies					0.00
20	Insurance (NON-SCA)	(12b)	0.00	0.00	0.00	0.00
21	Occupancy & Site Charges					0.00
22	Postage & Shipping, PO Box Rental					0.00
23	Printing & Publications					0.00
24	Released Equipment/Assets	(7)	0.00	0.00	0.00	0.00
25	Telephone					0.00
26	Travel (Gas, Tolls, Airfare)					0.00
27	SUB-TOTAL (Lines 12-26)		0.00	0.00	0.00	0.00
28	Other Expenses				(12b)	0.00
29	Donations to Other 501(c)(3) [Nonprofit] Organizations				(12b)	0.00
30a	Funds Transferred Out to Another SCA Account		WITHIN KINGDOM		(10)	0.00
30b			OUTSIDE KINGDOM		(10)	0.00
31	TOTAL EXPENSES			(Line 27 TOTAL + Lines 28 to 30b)		0.00
32	NET INCOME (MUST MATCH Change in Net Worth)			(Line 11 Minus Line 31)		0.00

Go back to your ledger file and (if you're using the SCA ledger) go through each report and fill in the blue cells. If the cell is white, the details are entered on another tab in the reports file.

Sample Ledger 2030 Q1.xlsm - Excel

File Home Insert Page Layout Formulas Data Review View Developer Help Acrobat Tell me what you want to do

Clipboard Font Alignment Number Styles Cells Editing

B139

	A	B	C	D	E	F	G	J
4		Name of Branch	Canton of [...]					
5		Year (yyyy)	2030					
6		Subsidiary in State	Non-US					
7		PRINT ALL	RESET for new year					
8								
9		PRINT First Quarter	IMPORT from old Ledger					
10		PRINT Second Quarter						
11		PRINT Third Quarter						
12		PRINT Fourth Quarter						
13		PRINT Equipment List						
14		PRINT Account Reports	DELETE ALL REPORTS					
15			CREATE Account Reports					
16								
20		PRINT Signatories Page						
21								

Click these arrows to see all the tabs you can select.

Free_Form SubInc Asset Movement SubExp Bank Charges - OA SubExp Equipment - AR SubExp Fees - AR SubExp Fo ...

Display Settings 100%

ASSET_ DTL_5A TAB

These represent money your branch owns, but is not deposited in the bank.

Cheques not yet in the bank go here.

Undeposited funds are cash or checks not yet deposited into an account, and the amount of any temporary cash funds that may exist.			
Enter the total amount below with the reason it is not in a bank.			
<i>4th quarter only:</i> Also enter any undeposited transfer checks written in prior year.			
UNDEPOSITED FUNDS AND LATE-ARRIVING TRANSFER CHECKS			
Sending Branch or Reason	Amount	Sending Branch or Reason	Amount

Cash advances and bounced cheques go here:

Receivables are funds that are due to the SCA, Inc. from third parties through already established obligations. Examples include:			
Unresolved cash advances, returned checks and bank fees, etc.			
RECEIVABLES: Owed From	Reason	Prior Amount	Current Amount

Any money used to pay for things, where the thing hasn't been recorded as an expense yet. Site deposits and prepaid rent go here:

Prepaid expenses are any expenses that we have paid for in advance, such as site deposits or down payments, that will be used toward the final payment. We are still owed the product or service for which that payment is related, or a refund.		
PREPAID EXPENSES: Description	Prior Amount	Current Amount

Any damage deposits out there, which you expect to get back, go here:

Other assets are any assets that do not fall into any other category. An example is a site security deposit which will be returned after the event has occurred and the site is inspected.		
OTHER ASSETS: Description	Prior Amount	Current Amount

LIABILITY_DTL_5B TAB

This tab is for money you owe.

If you've collected gate fees before the event, that money goes here:

Deferred Revenue is event income that has been collected before the end of the period for an event that will occur after the end of the period. For the report before the event, enter the name of the event, and any event income collected as the current amount. For the report after the event, move the amount to the prior amount and zero out the current amount for that event. For example, Alabaster Alley's 12th night event accepts reservations in December. Any funds received in December would be reported as Current Deferred Revenue on the 4th quarter report, and Prior Deferred Revenue on the 1st quarter report next year.		
DEFERRED REVENUE: Event	Prior Amount	Current Amount

If your branch owes money that goes here:

Payables are any funds owed to a third party that have not yet been paid. An example is a reimbursement for receipts submitted, but a check has not yet been written.			
PAYABLES: Owed To	Reason	Prior Amount	Current Amount

This is one of those “red flag” sections that make auditors curious. If you think you have a liability that should go here, ask the Kingdom Exchequer first.

Other Liabilities are any other funds that are owed that do not fall into any other category. Collected Sales Tax would go here.			
OTHER LIABILITIES: Owed To	Reason	Prior Amount	Current Amount

INVENTORY_DTL_6 TAB

If your branch purchased a batch (what's called a “lot”) of items, where the batch was cost at or over \$250 in **USD**, then it and the sales of those items are tracked on this tab.

Lots under \$250 in **USD** don't get tracked as inventory after they're purchased (as General Supplies), and when sold they go on the “Regalia_Sales_DTL_7” tab.

REGALIA_SALES_DTL_7 (REGALIA & SALES DETAIL) TAB

Do not use the regalia section. As of 2020 all regalia is to be tracked like any other inventory.

Use this section to track income from sales of inventory not tracked on the Inventory Detail tab.

OTHER SALES INCOME:

(1) Minor Inventory (Not reported as Major Inventory, and expensed as Supplies when purchased)	Number Sold	Income from Sale

At the bottom there's a small section for recording the sale of a major asset such as a trailer, or a group tent (something tracked on the Depreciation tab in previous quarters):

(2) Released or Sold Asset (listed on pg 8, 8b, 8c in a prior report)	QTY	Year Acquired	(A) (Start) Prior Value (from pg 7 or 8)	(B) (Start) Accum. Depr. (if from pg 8)	(A - B) Value Lost	Income from Sale (if any)
					0.00	
					0.00	
					0.00	
				TOTAL (2)	0.00	0.00
				TOTAL (1)+(2)		0.00
				Show on	Pg. 4, Ln 24	Pg. 4 Ln 7

DEPR_DTL_8 (DEPRECIATION DETAIL TAB 8)

Copy the details on this tab from the previous report.

As of 2020, the threshold for needing to track a purchased item as depreciating was \$2,000. This does not mean you should remove items entered on this tab when the threshold was lower.

Do not remove items from this tab unless they are sold or otherwise no longer owned by the branch.

Trailers and electronic items purchased for more than \$2,000 go in the 5-year depreciation section:

5 Year Depreciation: Trailers and Electronic Equipment									
Note: If the item is <u>not</u> electronic or a trailer, it belongs to 7 year property below. For trailers, put in comments whether it is licensed.									
OA, AR or FR	Equipment (purchases or value > \$2000 each) Item Description	Qty	Purchase Year	(A) % This Year from grid below	Prior Cost or Value	(B) Current Cost or Value	(C) (Start) Accum. Deprec.	(D) Depr. This Year (A x B)	(End) Accum. Deprec. (C + D)
					0.00		0.00	0.00	0.00
					0.00		0.00	0.00	0.00

All other items purchased for more than \$2,000 go in the 7-year depreciation section:

7 Year Depreciation:									
Seven year assets are all assets <u>except</u> electronic equipment and trailers. Thrones, pavilions, cooking equipment, Crowns etc. are all 7 year assets.									
	Equipment (purchases or value > \$2000 each) Item Description	Qty	Purchase Year	(A) % This Year from grid below	Prior Cost or Value	(B) Current Cost or Value	(C) (Start) Accum. Deprec.	(D) Depr. This Year (A x B)	(End) Accum. Deprec. (C + D)
					0.00		0.00	0.00	0.00
					0.00		0.00	0.00	0.00

TRANSFER_IN _9 TAB (& 9.B)

Ealdormere doesn't use PayPal or SCARS²¹ as of 2022.

If your branch received a cheque from another branch in Ealdormere, record it here (cheque number is important – if you didn't record it, contact the branch that wrote it):

Funds transferred from another SCA account <i>within</i> the Kingdom and <i>in the same country</i> :			
WITHIN THE KINGDOM	Check #	Check Date	Amount

²¹ SCARS is the SCA event registration system. It only works in USD.

If your branch received a cheque from SCA Inc. or a branch outside of Ealdormere, record it here (cheque number is important here too):

Funds transferred from another SCA account <i>outside of the Kingdom and in the same country</i> :			
OUTSIDE THE KINGDOM Kingdom and Branch or Account	Check #	Check Date	Amount

Use tab TRANSFER_IN_9b if you run out of space here.

TRANSFER_OUT_10 TAB (& 10.B)

If your branch wrote a cheque directly to another branch in Ealdormere (including to the Kingdom):

Funds transferred to another SCA account <i>within the Kingdom and in the same country</i> :			
WITHIN THE KINGDOM	Check #	Check Date	Amount

If your branch wrote a branch outside of Ealdormere but within Canada, record it here:

Funds transferred to another SCA account <i>outside of the Kingdom and in the same country</i> :			
(A) THE CORPORATE OFFICE OR OFFICER Office and Reason	Check #	Check Date	Amount

If your branch wrote a cheque directly to the SCA or another branch outside of Canada, record it here:

(B) OUTSIDE THE KINGDOM, SAME COUNTRY Kingdom and Branch or Account	Check #	Check Date	Amount

Use tab TRANSFER_OUT_10b if you run out of space here.

INCOME_DTL_11A TAB

Not for event revenue – that's on the next tab.

When you run a fundraiser at an event, that counts as raising money from members (even if not everyone is a paid-up member) which is internal fundraising, and you record it here:

1a. FUNDRAISING INCOME (INTERNAL) Event	Activity at the event	Amount

When you run a fundraiser that is not at an SCA event and raise money from the general public, record it here:

1b. FUNDRAISING INCOME (EXTERNAL) Place	Activity	Amount

If your branch received payment for running a demo, or leading activities at a non-SCA event, record them here:

3a. INCOME FROM DEMOS AND ACTIVITY FEES From	Activity	Amount

INCOME_DTL_11B TAB

Event income goes here. Refunds happen when people pay their gate fees in advance.

3b. ADJUSTED GROSS EVENT INCOME			
Event Name	(A) Gross Gate Income (+ NMR)	(B) Total Refunds	(A-B) Adj. Gross Income
			0.00
			0.00

As of 2022, Ealdormere does not use PayPal or SCARS.

INCOME_DTL_11C TAB

It makes a difference to the amount of tax a person has to pay if they make over a certain amount in donations. This is more important in the US than it is in Canada, where they are required to report donations over a certain threshold.

Any donations received from non-SCA sources go here:

2a. DONATIONS - NON SCA - Received without consideration (Money from other organizations other than SCA, Inc.				
Name of Organization or Individual	Reason		Date Received	Amount

Donations received from SCA Inc. go here:

2b. DONATIONS - SCA RELATED - Money received from either SCA, Inc if your group is a subsidiary or if your receiving money from a subsidiary if your group is part of SCA, INC.				
Group Name and Kingdom	Reason	Check #	Check Date	Amount

EXPENSE_DTL_12A TAB

Money spent on advertising goes here (don't forget to include date the ad was published):

OA, AR or FR	12. ADVERTISING (NON-SCA)	Amount
	Organization or Periodical (Not a kingdom newsletter) and date ad was published	

Bad debts are things such as cheques that bounced and will never be replaced, or payments that will never be received. Contact the Kingdom Exchequer before using.

OA, AR or FR	13. BAD DEBTS	Reason	Amount
	Organization or Person		

If you're using the SCA Ledger, look at the "SubExp Fees" reports. List the recipients of fees and honorarium cheques from your branch here:

CA, AR or FR	17. FEES & HONORARIA		
	Organization or Person	Service Provided	Amount

EXPENSE_DTL_12B TAB

This sometimes happens when your event site requires you buy their insurance.

	20. INSURANCE (NON-SCA)			Check #	Check Date	Amount
	Organization or Person					
AR						
AD						

Anything in this section is a red flag for auditors. The Kingdom Exchequer will probably check with the Society Exchequer before giving permission to use this section.

CONTACT YOUR KINGDOM EXCHEQUER BEFORE USING THIS SECTION!					
28. OTHER EXPENSES:				Paid to	Amount
Reason					

If your branch made a donation (not a payment) to SCA Inc., or to any other 501(c)(3) charity (a.k.a. registered US non-profit), or to any [CRA Registered Charity](#)²², the donation goes here. If the recipient was a Canadian charity, include their full registration number. As a charity, your branch is not entitled to a tax receipt for donations to Canadian charities, although it may request an acknowledgement receipt.

29. DONATIONS TO SCA, Inc. SUBSIDIARIES AND OTHER					
501(c)(3) [NONPROFIT] ORGANIZATIONS: Organization Name:	Reason	Check #	Check Date	FED ID Number	Amount

²² Due to mutual agreements, Canadian charities get the same rights in the US as US charities in Canada. It's the same agreements that allow SCA branches to get "Community" (a.k.a. non-profit) accounts at banks. The link is to the website where you can double-check the organization is a registered charity.

FINANCE_COMM_13 TAB

This page confirms your branch has a plan for who gets to make financial decisions. The membership of your Financial Committee should be defined in your branch's Financial Policy. Click on the appropriate cell to get a drop-down, and select the "X".

Mark Only One:		
	Financial Committee consists of Seneschal, Exchequer, and all other paid members in the branch .	
	Financial Committee consists of Seneschal, Exchequer, and all other paid members voting at a meeting .	
	Financial Committee consists of Seneschal, Exchequer, and other specified individuals below.	

The seneschal and exchequer names fill in automatically from the CONTENTS tab. The rest of the exchequer information is from the CONTACT INFO tab. Fill in the rest of the cells, if your Financial Policy lists people (by title) as being part of your Financial Committee.

Title	Modern Name SCA Name	Membership Number	Expiration mm/yyyy
Seneschal			
Exchequer		123	Aug/2034

FUNDS TAB

Most branches only have the "General Fund". If your branch has more than one Special Fund defined in your Financial Policy, include it – and the ending balance – here.

	Total of lines I.a (End) and I.b (End) on the Comparative Balance Sheet - CASH:		8,024.15
	Name of Fund	Purpose of Fund	End-of-Period
1	General Fund	All Non-Dedicated Funds	
2			
3			

If you want that yellow to go away, you have to enter an End-of Period amount.

	Total of lines I.a (End) and I.b (End) on the Comparative Balance Sheet - CASH:		8,024.15
	Name of Fund	Purpose of Fund	End-of-Period
1	General Fund	All Non-Dedicated Funds	8,024.15
2			
3			

NEWSLETTER TAB

Not used in Ealdormere. Might be archaic. If you do start selling subscriptions to newsletters, they get tracked here.

COMMENTS TAB

Information on “non-standard” things go here. For example, if you recently rewrote your Financial Policy and changed the name of a Special Fund, include that as a note here.

FREE FORM

This tab will not be reviewed as part of the report. You can use it for any back-of-the-napkin calculations you need to do.

PRINTING THE REPORT – DRAFT

The report is ready when everything on the Contents tab shows up green and balanced. A few lines will have #VALUE where we don’t have applicable information like secondary bank accounts; that is OK. The ones that need to be balanced say required. If you had prepaid expenses that weren’t returned, you may need to add that into a tab on the report.

Anything in red needs work. Even a misplaced decimal point can cause issues.

- Save the file 😊
- Email the quarterly report and the ledger to your Baronial Exchequer. Note: Currently sending electronic copies of the bank statements are fine too. You can have them scanned, signed copies sent to the Baronial Exchequer at the same time as the
- Print out the tabs that say “REQUIRED” on the Contents tab of the report.

- Arrange to meet with the Seneschal to sign the report and the bank statements.
- Scan the signed report and keep a copy of the signed report and the original signed bank statements.
- Send the original signed report and copies of the signed bank statements to your exchequer-superior.
- Save a copy to your Google Drive account and to a backup drive. There should be 2 copies of the quarterly filing, stored on two separate devices. Backing up your Google Drive (which is a cloud service) to a local zip drive, computer, or USB stick, counts as two separate devices.

MAX CATEGORIES PER LINE RESTRICTION

The SCA ledger has some bugs. This is a very annoying one.

You both don't have enough space, and can't (reliably) use all the space available.

First issue: you can only enter a maximum of four categories per line. You can run out of space faster than you'd expect.

Second issue: the automatically generated reports don't reliably pick up the third and fourth columns.

Solution: split transactions over multiple lines.

For example, let's take a reimbursement cheque for the Special Occasion Permit (Fees & Honoraria – AR), porta-loos (Rentals – AR), reimbursement for food purchased for the event (Food – AR), and equipment for site tokens (General Supplies – AR).

The basic cheque information should be repeated:

03/15/2030	542	-525.00	John Smith	SOP, porta-loos, food, & site tokens.	Winter Revellry Event
03/15/2030	542	-125.00	John Smith	SOP, porta-loos, food, & site tokens.	Winter Revellry Event

And the categorization can be split over two lines:

-525.00	150.00	Checking	Fees - AR	General Fund	375.00	Checking	Equipment - AR	General Fund
-125.00	75.00	Checking	Food - AR	General Fund	50.00	Checking	General Supplies - AR	General Fund

All the information is still there.

This has the added advantage that (if you have a large enough screen) it is possible to view the entire transaction at the same time.

When the cheque clears, you will have to enter the month it cleared on both lines.

ADD GLOSSARY

