

Purpose – The purpose of this document is to formalize the policies and procedures pertaining to and affecting the Barony of Dragon's Lair (henceforth known simply as 'Dragon's Lair'), its funds, and its officers. This Financial Policy serves as an addendum to the requirements set forth by the Society for Creative Anachronism, Inc. (SCA, Inc.) Financial Policy, and the Kingdom of An Tir Branch Financial Policy. This policy is governed by Modern Law, Corpora, SCA Financial Policy, Kingdom Law, and Kingdom Financial Policy, and will be revised, as needed, to remain in compliance with these superseding documents. Changes to this document must be approved by the Dragon's Lair Financial Committee (defined below) with unanimous consent, prior to being submitted to the Kingdom Exchequer of The Kingdom of An Tir, and then to the Society Exchequer, for final approval by the SCA Board of Directors.

I. **Composition of the Financial Committee –**

- a. The Financial Committee, in accordance with SCA Financial Policy, shall consist of an odd number of three or more voting members. The primary voting members of the Dragon's Lair Financial Committee (DLFC) shall be the Baron and Baroness of Dragon's Lair (as a single vote), the Baronial Seneschal of Dragon's Lair, and the Baronial Exchequer of Dragon's Lair.
 - i. All members of the DLFC must be paid members of the SCA. Any of the members who directly handle funds in any form must also be warranted members of their respective offices (Seneschal or Exchequer).
 - ii. No one person may be responsible for all aspects of Dragon's Lair's financial management. Therefore, a copy of each monthly bank statement will be made available to the Baronial Seneschal. The preferred method is to allow the Baronial Seneschal direct access to the accounts electronically. The Baronial Exchequer will also reconcile the bank statement(s) to the books of account and provide two signed copies of the reconciliation to the Baronial Seneschal for their signature within 30-days upon completion of the monthly statement cycle. One of these copies will return to the Baronial Exchequer for inclusion in the Exchequer records, the other will go to the Baronial Seneschal for inclusion in the Seneschal records along with the aforementioned copies of each monthly bank statement.

II. **Terms of Financial Committee members –**

- a. The selection of a Baron and Baroness is outside the purview of this document but must be the duly appointed representatives of the Crown as established by formal polling process. Their term of office is dictated by Kingdom Law.
- b. Nominally, the Baronial Seneschal serves a term of two years; after which, he / she can request an extension to their term of office on a yearly basis for up to two additional years with permission from the Kingdom Seneschal and the Baron / Baroness of Dragon's Lair. This is dictated per Kingdom Law. Waivers can be made, but on a case-by-case basis only.

- c. Nominally, the Baronial Exchequer serves a term of two years; after which, he / she can request an extension to their term of office on a yearly basis for up to two additional years with permission from the Kingdom Exchequer and the Baron / Baroness of Dragon's Laire. This is dictated per Kingdom Law. Waivers can be made, but on a case-by-case basis only.

III. Time frames and methods for meetings –

- a. All financial requests affecting funds held by Dragon's Laire must be brought before the DLFC in a formalized meeting for comment by both the DLFC and the attending Populace.
 - i. Items clearly spelled out within a budgetary line item (office expenses, specific purchases included as part of the yearly budget such as already approved event budgets, etc.) need not be brought before the DLFC for review and approval.
- b. Decisions and approvals of spending are by consensus of the Financial Committee, with counsel from the assembled Populace.
- c. The DLFC shall meet monthly, adjacent to the Baronial Business Meeting (before and after), or as needed to conduct other financial business, as needed, or as necessary to ensure the continued smooth operation of Dragon's Laire and are open for attendance by interested parties.
 - i. In support of Event Bid review, the DLFC requires sufficient time prior to the monthly Financial Committee Meeting in order to ensure the financial aspects of the bid are fiscally responsible and acceptable on their own to the Financial Committee.
 - ii. A rolling agenda will be established and maintained as part of the DLFC monthly meeting practice. Items will remain on the monthly agenda until they are completed. This includes items such as advances for special projects, actions which require the reservation of equipment or the purchase of materials prior to use of expense, or items where a best estimate has been presented and the final amount spent may require the return of part of the advance or the inclusion of additional Baronial funds to complete.
 - iii. The DLFC will meet in two parts, just prior to the Business Meeting, and immediately following:
 - 1. The formal agenda advertised for the DLFC will be followed prior to the Business Meeting. Items requiring financial consideration are brought forth at this time and considered in relation of whether they follow all rules, guidelines, and fiscal responsibility which is the responsibility of the DLFC to take into consideration as part of financial decision making.
 - 2. If financial decisions are considered acceptable to all required tenets of the DLFC process, the approved expenditures or financial matters under consideration will be forwarded to the Business Meeting itself for formal discussion and consideration by the Baronial Populace. Their

input is considered as part of the final decision as to whether expenditures are authorized or not.

3. At the conclusion of the Baronial Business Meeting, the DLFC shall reconvene and read into the DLFC minutes all financial decisions made as part of the above financial decision-making process.

d. Processing Event Bids:

- i. Prospective Event Stewards will prepare a Prospective Bid Financial Sheet, as well as a background of location, staff, and proposed activities. This Event Bid will be submitted to the DLFC at least one week prior to the Baronial Business Meeting / Financial Committee Meeting where this Event Bid is to be formally reviewed. This is to give the DLFC any time needed to review the bid, ask questions to clarify any necessary issues presented, and allow for research for any part of the bid which may be in question.
- ii. At the Baronial Financial Committee Meeting where the bid will be considered, the Event Bid will be discussed for fiscal soundness, where any questions on proposed income or expenses will be brought forth for consideration and review.
- iii. When the financial consideration is complete, and assuming the bid is approved financially to move forward with no unresolved questions, the Financial Committee Meeting will be adjourned to allow for the monthly Business Meeting to be held.
- iv. As part of the regular monthly Baronial Business Meeting, the Event Bid will be formally presented to the Baronial Populace in attendance. This will be the given opportunity to ask questions and clarify any part of the Event and its bid where anyone in attendance may have questions.
- v. If the Baronial Populace, as a whole, gives their acceptance and willingness to support the Event Bid as presented, this will be recorded by the DLFC Secretary as part of the Financial Committee Minutes.
- vi. At the end of the monthly Baronial Business Meeting, the DLFC will once again convene and give their formal acceptance / rejection of the Event bid, based both on financial considerations and Populace acceptance.

IV. **Time frames and methods for action approval under normal circumstances –**

- a. The DLFC shall set and approve the yearly Baronial budget by the January Business Meeting of the Budgetary year. Once the budget has been approved, a copy will be made available to all paid members upon request.
- b. The responsibilities of prospective Event Steward(s) include:
 - i. A written description of the proposed event, including activities and proposed site.
 - ii. An Event Budget Worksheet, detailing the estimated income and expenses expected for the proposed event.

- iii. A list of people who have committed to perform the necessary functions to facilitate the event, including the approval of the officers responsible for the activities proposed at the event.
 - c. Responsibilities of the DLFC:
 - i. Approve or submit for revisions of the Baronial budget within 30-days of submission.
 - ii. Approve or disallow any Baronial Special Project budgets within 30-days of submission.
 - iii. Approve items by consensus.
 - iv. Approve or disallow expenses not previously approved.
 - v. Review and update, if necessary, the budgeting guidelines.
 - vi. Approve emergency expenses with a positive response from Officers, Event Steward(s), Baronial Exchequer, and any other member of the Populace within 72-hours.
 - 1. Depending upon the exact nature of the emergency, this time frame may be enlarged to allow for investigation and deliberation by the DLFC.
 - d. Responsibilities of the Baronial Exchequer:
 - i. Serve as a member of the DLFC and facilitator of monthly Financial Committee meetings.
 - ii. Prepare monthly financial reports for DLFC and Baronial Populace on the current status of income and expenses for Dragon's Lair (such as actual expenses incurred versus budgeted expenses).
 - iii. Alert the Officers and Event Steward(s) and the DLFC when requests for reimbursement may exceed the budgeted allowance.
 - iv. Submit final event reports, deposits and receipts for reimbursements required prior to the second Business Meeting after the end of the event.
 - v. Serve as an official advisor to the June Faire Event Team in support of financial services and information.
- V. **Time frames and methods for meeting and approval in emergencies –**
- a. Any actions of an emergent nature, which cannot be delayed until the next formal DLFC meeting, may be voted by consensus of the standing DLFC. These actions must be formally recorded as Financial Committee Minutes and read in open forum at the next DLFC Meeting. Discussions in support of emergent actions may be handled in an electronic meeting format.
 - i. It is the responsibility of the Dragon's Lair Exchequer to ensure that any emergent / emergency discussion and vote on that action is kept on track, and that notes of the discussion and decision are created and officially maintained for future publication and review.
 - b. Under emergency circumstances, actions may be approved in electronic meetings, telephone discussions, or in-person votes. If an electronic meeting is used, the action

must be discussed and voted upon within 3-days of the initial notice. If a telephone meeting is used, the Dragon's Laire Exchequer will send out an electronic copy of the vote within 24-hours to all committee members as a confirmation of the vote. If an in-person discussion and vote on the action is made, it is the responsibility of the Dragon's Laire Exchequer to obtain the signature of the committee members on a form listing the action being discussed and voted upon for permanent records, and to send a copy of this vote to each member of the committee.

- i. 'Voting' will be done by consensus, meaning the objective is agreement between the principals. If, due to the need for an emergency financial commitment, a 'majority vote' can be taken.
- ii. As inferred, meetings can be held in person or virtually (via teleconference, videoconference, or other online / virtual platform (such as Teams, Zoom, etc.) following Society and Kingdom guidelines for access.

VI. Reporting Schedule –

- a. At a minimum, quarterly reports will be completed by the Dragon's Laire Exchequer and provided to the DLFC and the Kingdom Exchequer (or designated Deputy). Each quarterly report will be required to be completed within existing Kingdom of An Tir reporting time frame guidelines.
- b. All quarterly reports must be submitted within the reporting periods and due dates advertised by the Kingdom Exchequer. Year to date reports (apart from the annual report) will not be accepted. The annual 'Domesday Report' will be filed for the reporting period January 1 – December 31 and is due February 1.
 - i. Per Kingdom Financial Policy, annual reports must contain a copy of the branch's Seneschal and Exchequer signatures to verify its validity.
- c. In accordance with SCA Financial Policy, the Baronial Exchequer will submit an Annual Financial Statement, consisting of Comparative Balance Sheet and Income Statement for publication in an official Baronial Reporting Forum (preferably the official newsletter of the Barony, 'The Flames of the Dragon'), on the Baronial Web-Site, and / or distribute copies at the next regularly scheduled Business Meeting following submittal of the annual report (which will be made available in a printed form at request; otherwise, can be made available electronically).
- d. Upon completion of each event where Dragon's Laire funds were utilized, the Dragon's Laire Exchequer will ensure a final Financial Report is complete by the second Business Meeting held upon completion of the event. This report will be provided to each member of the DLFC along with a copy of the associated financial journal entries. The Event Steward is responsible for supplying the Baronial Exchequer with the receipts for the event no later than 30-days after the conclusion of the event.
- e. The Baronial Exchequer, along with the Financial Committee, and Baronial Officers, shall set budgets for each Baronial Office in a timely manner in order to allow for the

approval of the yearly Baronial Budget by the January Financial Committee Meeting / Baronial Business Meeting of each year.

- f. Each quarter the Baronial Exchequer will supply the Baronial Officers with a summary of the budget for that office. This will allow officers a better accounting of where they stand according to their set budget during the year. Once the budget limit is reached, all spending by the Baronial Officers must be pre-approved by the Financial Committee, or their total budget formally enlarged by vote of the DLFC.

VII. **Reporting requirements for reports –**

- a. All formal reports will include the following documents: financial activity in a journal or ledger format; a current list of branch specific variances in effect (special circumstance particular to Dragon's Laire where a formal variance has been registered with the Kingdom and Society); and bank statements for all associated accounts for the time period being reported.
- b. The Baronial Exchequer will maintain permanent books and records of all financial activity. Detailed records must be maintained, and receipts, disbursements, and contributions specifically itemized. Where a system is automated, the Society Exchequer requires a backup files to be made and kept in a separate location. All records must be retained for at least seven years. All books and records, as well as all assets, bank statements, other official correspondence and files of an official nature are property of the Society for Creative Anachronism, Inc. They must be turned over to the successor officer within thirty days after the former officer leaves office.

VIII. **Time frames and methods for review and revision of the financial policy –**

- a. Any member of the DLFC may submit proposed changes / revisions to the Dragon's Laire Financial Policy for review. A draft of the proposed changes should be submitted to the Committee at least 10-days prior to a regularly scheduled meeting.
- b. These proposed revision(s) must be discussed at a meeting of the DLFC. Approval of revision(s) requires an agreement by consensus of the Committee.
- c. Once the DLFC has approved these revisions, the Baronial Exchequer must submit the proposed revision(s) and a brief explanation as to the reasons for the requested revision to the Kingdom Exchequer.
- d. Revision(s) can only be implemented upon receipt of written approval from the Society Exchequer.

IX. **Methods for controlling cash receipts –**

- a. Cash Management –
 - i. All income and expenses including NMR (Non-Member Registration) will be budgeted through the Dragon's Laire bank account(s). Fund information is available from the Baronial Exchequer at any time. Dual Signatures are required on all checks written against the Baronial Bank Account. Signatories include the

Baronial Seneschal, the Baronial Exchequer, and two active and warrantable members of the Baronial Populace. The list of signatories must also include the Kingdom Exchequer.

- ii. A bank agreed upon by the DLFC (and within the guidelines set forth by Kingdom and Society) in formalized vote shall be the holder of the account for Dragon's Lair bank accounts.
- iii. No officer of any level has the authority to authorize payments that do not support the Society's tax-exempt purpose. Overall guidelines for classes of expenditures are delineated in the Society Chancellor of the Exchequer Officers' Handbook. If the reasonableness of the expense is uncertain, the Baronial Exchequer must be consulted prior to any commitment. If necessary, the Baronial Exchequer will consult with their immediate superior.
- iv. Event Gates: The Dragon's Lair Exchequer is not responsible for running gate but is responsible to ensure income from the gate is properly processed and reconciled (usually through an on-site designated, SCA Paid Member, representative). Reimbursement is not allowed to come directly from Gate income. Reimbursements of ALL TYPES must come in the form of a check from the Dragon's Lair bank account.
- v. Pre-registration: The Gate Head (Gate) and Dragon's Lair Exchequer shall set up procedures to ensure that checks received for pre-registration are processed, logged, and banked as quickly as possible. The Gate receives checks, restrictively endorses the checks (meaning it is labeled as 'For Deposit Only,' with the checking account number as endorsement, no individual signatures are to be signed to the reverse of deposited checks), copies or logs them and prepares the deposit. Information from the Gate to the Exchequer should be sufficient for the Exchequer to book the deposit accurately. Any returned checks should be promptly communicated by the Exchequer to the Gate to enable the Gate to contact the person(s) and obtain full payment.
- vi. PayPal Pre-Registration: The Kingdom of An Tir has authorized use of the PayPal process for Dragon's Lair. This can be used as needed for the collection of pre-registration income. While PayPal is also available for use at the Gate during events, not all sites have robust enough cell / Wi-Fi coverage to easily utilize this method.
- vii. Returned checks for event pre-registration are grounds for requiring cash or money order payment to redeem the check and secure pre-registration. Bank charges must be included in the new payment. Failure to redeem the check in this manner will result in the pre-registration being unprocessed and the attendee paying the full gate price.
- viii. Event receipts: The Exchequer should institute sufficient controls over gate procedures so that an accurate reconciliation can be made between cash collected and deposited. Cash should be double-counted and that count logged.

The deposit should be sealed in a pre-numbered deposit bag and the bag number and person counting recorded. Deposits performed during on-site cash management should utilize the following procedure:

1. Two people, acting as representatives of the Dragon's Laire Exchequer's staff, must go to the cash management area (as designated) to pick up the deposit. They must fill out the appropriate off-site deposit form and sign the form to verify the amount being taken for deposit.
 2. A third person, an SCA Paid Member, representative of the event Gate Coordinator, must verify the amount being taken off-site for deposit and sign the form in the appropriate area.
 3. The two designated representatives of the Exchequer's staff (who are SCA paid members) must then take the money to the designated Bank Branch for deposit. They must wait for the deposit receipt.
 4. Upon returning to site, the deposit receipt must be placed in the appropriate folder along with the signed deposit form.
 5. A log must be maintained of all deposits performed during on-site cash management, with the names of all individuals involved, and the date and time of each deposit. This log shall be filed with the Dragon's Laire Exchequer's office and maintained as a financial record for the event.
- ix. Event receipts not immediately deposited:
1. The dates scheduled for some events sometimes include a time period whereas the local bank branch will not be available for cash deposits for a period of time lasting several days. During this time period cash receipts collected from gate will be gathered and accounted as above and then stored in a locked container with strict controls on access by a very limited number of individuals (typically only the Baronial Exchequer, Baronial Seneschal, or designated (and warranted) Deputy).
 2. A lockable container used for the collection of gate receipts will be stored in a secure location (locked car, RV, or equivalent). The signed receipt(s) for assets collected will be kept by the Gate Lead. When the funds are collected a final time for transport to the local bank branch for deposit, the Event Steward and Gate Head will reaffirm that the funds removed from their stored location are the same amount as was placed there for storage.
- b. Bank Account Identification and Structure –
- i. All funds will be maintained in a bank account in the name of 'SCA, Inc.; Barony of Dragon's Laire,' in a bank governed by U.S. banking regulations, under the Society's federal employer ID number (94-1698556).
 - ii. Per SCA Financial Policy, all signatories must be paid members of the Society, and must submit proof of personal/legal identification and maintain a paid

- membership when being added as a signer to the account. A copy of said ID will be forwarded to the Kingdom Exchequer along with the signature card.
- iii. Each account held by Dragon's Laire will be a double-signature account, with the Exchequer, Seneschal(e), and at least one other member of the DLFC being listed as signatories, as well as the Kingdom Chancellor of the Exchequer, or a designated representative. No two signatures may operate out of the same residence or be related by birth or marriage. Two authorized signatures will be required on any check, money order, or other instrument of withdrawal, whether or not the bank offers or has minimum limits for signature inspection.
- c. Cash receipts shall include by are not limited to: event income of all types; money collected from advertised fund raising endeavors; donations; money from the sale of goods purchased with group funds; and periodical sales and income.
- d. Cash receipts of any type totaling more than \$50.00 must be deposited in the appropriate account no later than (14) calendar days after the receipt by an officer of the SCA. Cash receipts of any type less than this limit must be deposited in the appropriate account no later than (30) calendar days after the receipt by an officer of the SCA. No incoming funds of any type are to be kept out of the appropriate account longer than these timeframes. Undeposited income of any type is not to be used for refunds, reimbursements, or expenses.
- e. Use of online credit card acceptance services (such as PayPal or equivalent) by SCA branches is restricted to approval by the Society Chancellor of the Exchequer. SCA branches are not to use the personal credit card acceptance account of an individual or other business under any circumstances.
- f. Minors may not serve as Head Gatekeeper/Troll/Reservationist/etc. for an event. Minors over the age of sixteen, and paid members of the SCA, may assist at the gate collecting funds, making change, etc., under the oversight of an individual permitted by the SCA's Corporate Policies to serve as an officer, who will be ultimately responsible for the accounting of the funds passing through the gate. At least one paid adult member of the SCA must be present and in charge anywhere SCA money is collected.
- g. A paid adult member of the SCA must oversee the gate functions at any event where money is collected in the name of the SCA. Site owners may additionally oversee the gate operations, but the final responsibility for the funds collected in the name of the SCA must remain with an authorized paid SCA member who does not have a financial or material interest in the ownership of the site itself.

X. Policies regarding event admission charges, refunds, or complimentary passes –

- a. Dragon's Laire Event Admission Policies:
- i. The Crown and Heirs of An Tir shall be exempt from fees at all Dragon's Laire events.
 - ii. The Coronet and Heirs of Dragon's Laire shall be exempt from fees at all Dragon's Laire events.

- iii. Baronial Champions from Dragon's Laire shall be exempt from event fees at Dragon's Laire events.
 - iv. Additional members may be exempt from event and / or feast fees if arrangements are made as part of the bid and budget process for that event and / or feast. This includes those specifically designated to prepare, cook, and serve a feast, as well as other, specific, duties discussed with the DLFC and factored into the budget for the event and / or feast to ensure the loss of these funds will not affect the overall financial health of the event and / or feast.
- b. PayPal Policy:
- i. Requirements:
 - 1. When PayPal is desired for use in support of an event, the Dragon's Laire Exchequer must submit a request form that has to be approved by both the Kingdom Exchequer and the Deputy Kingdom Exchequer in charge of PayPal from An Tir providing PayPal coverage for a particular Event Team. This request must also include the event copy for the event.
 - 2. The Kingdom of An Tir has created a specific PayPal email alias. The alias will be used as the email address of the PayPal account owner. This alias must cascade to at least two officers' email addresses in separate (modern) households. The standard protocol will be the Seneschal, Exchequer, and Deputy Kingdom Exchequer in charge of PayPal.
 - 3. The Kingdom of An Tir has created a business checking account specifically to handle PayPal funds using the email alias, and a secure, robust password. Knowledge of the password is restricted to the Kingdom Exchequer, Deputy Kingdom Exchequer in charge of PayPal, and Kingdom Seneschal. The password must be changed every time any these officers change.
 - 4. The Kingdom of An Tir has a warranted Deputy Kingdom Exchequer in charge of PayPal. This ensures a check and balance system regarding electronic funds. Transfers will require approval of the Kingdom Seneschal and the Kingdom Exchequer before transfer can occur.
 - 5. PayPal supports the creation of subsidiary user accounts and passwords so that individuals can process payments without having access to account settings. This will allow us to set up individual users prior to each event and then deactivate them 24 hours after the event is over. Either the Deputy Kingdom Exchequer in charge of PayPal or the Kingdom Exchequer will set up these individuals. At no time will anyone other than the Kingdom Exchequer, Deputy Kingdom Exchequer in charge of PayPal and Kingdom Seneschal have administrative rights to the PayPal account.

6. The Kingdom's PayPal Account will be set up to transfer proceeds to the Baronial account about 10 (ten) days prior to an event and immediately after an event that PayPal was accepted.
 7. The Kingdom of An Tir's PayPal account is linked to the Kingdom of An Tir's PayPal bank account, so that money collected can be automatically transferred from PayPal to the Kingdom of An Tir's account. The Deputy Kingdom Exchequer in charge of PayPal will submit an approval request to both the Kingdom Seneschal and Kingdom Exchequer via email to transfer any funds from PayPal to the Dragon's Laire bank account.
 8. If an attendee disputes a transaction, PayPal can withdraw money from a linked bank account to credit back to that attendee pending resolution of the dispute. The linked checking account will maintain a negligible balance and funds will be moved out of that account promptly to remediate the disputed funds.
 9. Refunds to attendees utilizing PayPal will be given by a Dragon's Laire paper check. Request for refund of pre-event credit card payment must be made via email or US mail and should be made or postmarked 48-hours prior to the start of the event. A valid postal mailing address must be included with the request. If a group miscalculates an attendee's gate fee there will be no penalty on their refund.
- ii. At-event payments:
1. Gate staff will need a smartphone or tablet, Internet connection (via either cellular or wireless Ethernet, a hotspot, a tethered smartphone, or other), and a PayPal card reader. The person processing the payments will log onto PayPal, enter the amount to be charged, then swipe the customer's card through the reader. The user will see and approve the amount to be charged, decide if they want a receipt (which will be texted or emailed to them by choice), and sign the screen with their finger. A transaction-reporting email will be sent to the account's email address. At no time may a credit card number be typed (manually entered) into PayPal.
 2. Each individual accepting payments must have a current SCA membership, will have their own unique login and shall be responsible for all transactions created with the login. Logins will be disabled within 24 hours after the close of the event.
 3. Per PayPal policy, those individuals must be of legal age of majority (at least 18 years of age in the U.S. and 19 in Canada).
 4. It is noted that as of the issuance of this Financial Policy, the ability to take PayPal payments on site may not be available (due to lack of cell phone / internet coverage).
- iii. Pre-Registrations:

1. The Pre-Registration Coordinator will maintain a log of who paid via PayPal, and the amount charged; the log shall be reconciled with the emails and the transaction history.
 - iv. Event Copy:
 1. Event copy shall state if Dragon's Laire will be accepting PayPal.
 2. Event copy shall provide a back-up payment plan in case there is a malfunction with phone service or internet service.
 3. Event copy must state that for events, anyone wishing to pay via PayPal vice other methods (paper check, etc.) will waive any early registration discounts if that is policy. For smaller events, Dragon's Laire has the option to not allow an early registration discount.
- XI. **Policy regarding asset management and control of inventory –**
- a. Expenditures –
 - i. Payment for expenditures requires prior approval. This approval may be in the form of an approved budget or in the form of an additional expenditure request. Additional expenditures must be approved by the DLFC in advance of the expenditure being made. This applies to all non-budgeted reimbursement requests. Documentation will include a check request form with signatures and explanations for the non-budget item.
 - ii. All requests for reimbursement for Dragon's Laire expenses must be received prior to the next Financial Committee Meeting / Business Meeting after the expense was made.
 - iii. Advances will be available for budgeted expenditures. Any individual requesting such an advance agrees to provide receipts for the expenditures or reimbursement (or a combination) to the Dragon's Laire Exchequer prior to the next Financial Committee Meeting / Business Meeting following the expenditure.
 - iv. Reimbursement of expenses above authorized amounts may be denied. This decision must be approved by the DLFC and recorded in the DLFC Meeting minutes.
 - v. All requests for Advances or Reimbursements must be submitted with a Check Request Form.
 - vi. Funds may be reallocated within the Baronial Budget set each year with the approval of the Officers, Event Steward(s), and the Dragon's Laire Exchequer. This reallocation may not change the total amount of the budget.
 - vii. A special line item may be included in the budget called Management Reserve. This line item shall be for no more than 5% of the total budget and its funds shall be used at the discretion of the Event Steward or Officer when other line items go over their allocated amounts.
 - b. Refunds –

- i. Refunds for pre-registration will be provided by check from the Dragon's Laire bank account up to 30-days prior to the event (or as advertised in the Event Copy if the event weekend falls on an odd placement on the calendar). This request must be acknowledged in writing (via e-mail or post) by the Dragon's Laire Exchequer as having been received and acknowledged.
 - ii. Any requests for refunds within 30-days of the event (or after the designated pre-registration closure date) shall be reviewed on a case-by-case basis by the Dragon's Laire Exchequer for acceptance. If the request is accepted, the refund will be provided by check upon completion of that event.
 - iii. Any requests for refunds after the completion of the event or expenditure will be reviewed by the DLFC for acceptance if found to be a reasonable request.
 - iv. No refunds will be issued during an event itself.
- c. Non-Cash Assets –
 - i. An inventory of Baronial owned assets, including location and condition, shall be performed once a year by the Baronial Steward, with assistance from the Officers assigned the care of the equipment and materials included on the inventory. Alternative methods can be considered as necessary (such as providing funds to allow a designated person from outside Dragon's Laire to perform this inventory and present a formal appraisal for inventory). The actual inventory (kept electronically) shall be maintained as part of the final Financial Event Report for that year, each year.
 - 1. This inventory shall also be used to determine the applicability and need of a depreciation listing and tracking. The ownership of the depreciable item will be Dragon's Laire.
 - ii. Local storage facilities shall be obtained for storage of assets used regularly by Dragon's Laire. If site owners of extensively used sites are willing to provide storage of assets, appropriate recompense should be negotiated and documented accordingly (either an on-site existing building, a rented and transportable storage container, etc.).
 - iii. All Baronial Regalia, equipment, supplies, etc. is owned by the SCA, Inc., and is only loaned to the responsible person.

XII. Prohibited Activities –

- a. RAFFLES AND ONLINE AUCTIONS are prohibited.
- b. FIREWORKS – The purchase, ownership, or sale of fireworks is prohibited.

XIII. Policy on sales tax if any area within the geographical area of Dragon's Laire is required to collect state / local sales tax for event admissions, fundraisers, silent auctions, etc. This includes the collection of sales taxes from Vendors participating in Dragon's Laire events.

- a. At this time, this is not applicable to this Financial Policy; however, this possibility shall be reviewed / revisited at each future review of this policy to ensure accuracy.

JULY, 2020

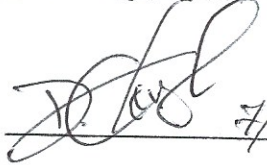
XIV. Special Purpose and Dedicated Funds:

- a. As of the approval of this Financial Policy, there is one 'Dedicated Fund' in existence within the budget lines of Dragon's Lair:
 - i. The Dragon's Lair Culinary and Spirit-Makers' Guild: This guild exists to study and re-create food and spirits of the Middle Ages. It shall remain in existence as long as there is a named Guild-Minister, and active representation from Guild Members (as demonstrated by a monthly report showing activity from the Guild). This Dedicated Fund will have its own line item on the Dragon's Lair Budget each year to track funds raised, maintained, and spent in support of this Guild. This special line item within the Dragon's Lair budget must be provided to the Guild-Minister upon request.
 - ii. For future application, each separate 'Special Purpose and Dedicated Fund' must include the following: Fund name and description; primary purpose; secondary purpose (if applicable); and inactivity expiration.

XV. Other —

- a. For any areas not specified in this policy, refer to the Kingdom Financial Policy and the Chancellor of the Exchequer's Officer Handbook.

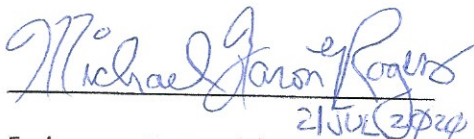
XVI. Signatures —

 7/28/20

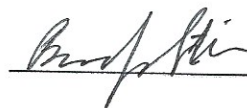
Baron, Dragon's Lair

 7/20/2020

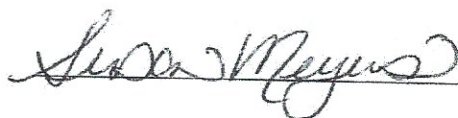
Baroness, Dragon's Lair

 21 JUL 2020

Exchequer, Dragon's Lair

 7/21/20

Seneschal(e), Dragon's Lair



Exchequer, Kingdom of An Tir

NOT REQUIRED

SCA, Inc.; Society Exchequer