

**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, then to the Society Exchequer, and then for final approval by the SCA Board of Directors.

**I. Composition of the Dragon's Lair Financial Committee –**

- a. The Dragon's Lair Financial Committee (DLFC), in accordance with SCA Financial Policy, shall consist of an odd number of three or more voting members. The primary voting members of the Financial Committee shall be the Coronets 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.
  - ii. Any of the members who directly handle funds in any form must also be warranted members of their respective offices (Seneschal or Exchequer).
  - iii. No one person may be responsible for all aspects of Dragon's Lair's financial management.

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

- a. The selection of the Baronial Coronets (or appointed Royal Patron) is outside the purview of this Policy, but they 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 they 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 Coronets of Dragon's Lair.
- c. Nominally, the Baronial Exchequer serves a term of two years; after which they 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 Coronets of Dragon's Lair.

**III. Time frames and methods for meetings –**

- a. All financial requests affecting funds held by Dragon's Lair 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.
  - ii. Officers and those with a budgetary line are advised to consult with the Baronial Exchequer about the availability of funds within their budget.
- b. All decisions are made 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. 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.
  - ii. The DLFC will meet in two parts, just prior to the Business Meeting, and immediately following as necessary:
    - 1. The formal agenda advertised for the DLFC will be followed prior to the Business Meeting. Items requiring financial consideration, both already on the established on the agenda or new items presented from those assembled, are brought forth at this time for adjudication.
    - 2. 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 Budgets:
  - i. Prospective Event Stewards will prepare a Prospective Bid Financial Sheet, as well as a background of location, staff, and proposed activities. This proposal will be submitted to the DLFC at least one week prior to the Financial Committee Meeting where this Event Financial Sheet 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 questions raised.
  - ii. 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.
  - iii. 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. The responsibilities of prospective Event Steward(s) include:
  - 1. An Event Financial Bid including the following information:
    - a. a written summary of the proposed event including site information and proposed activities.
    - b. A budget worksheet.
    - c. Any event staff that have accepted positions for Pre-registration or gate.
    - d. A comp list for Gate: Crown, Royal Heirs, Baronial Champions at the event where the championship is held.
      - i. A comp list for feast including number of kitchen and serving staff.
  - 2. A plan approved by the Baronial Exchequer for pre-registration and Gate at the Event.
  - 3. Once the event is completed, the Event Steward is responsible for supplying the Baronial Exchequer with the receipts and properly filled out cheque request forms no later than 30-days after it ends.
    - a. This should include any site deposit.
    - b. If the Feast Coordinator received an advance, it is up to that person to submit all receipts by the same deadline.

#### 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. Responsibilities of the DLFC:
  - i. Approve or submit for revision 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 the budgeting guidelines.
  - vi. Respond to emergent expense requests within 72 hours after consultation within the DLFC and other Officers or the Event Steward as appropriate.
- c. 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 Laire (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. File and maintain event reports for previous years (up to seven) in order to have comparisons to future Event Bids for consideration, as well as comparisons to Event Expenses versus Returns on recurring Events.
- vi. 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 outside normally established meetings and in emergencies –**

- a. The DLFC shall also meet to conduct other financial business as necessary to ensure the continued smooth operation of Dragon's Laire. These additional meetings shall be open for attendance by interested parties.
- b. Any financial requests of an emergent nature, which cannot be delayed until the next formal DLFC meeting, will be voted by consensus of the standing DLFC.
  - i. Discussions in support of the emergent actions may be handled in an electronic meeting format, by telephone, or in person.
    - 1. A written summation of the discussion and vote must be recorded.
    - 2. It is the responsibility of the Dragon's Laire Baronial 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 via official e-mail.

**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 Office. Each quarterly report will be completed within existing Kingdom of An Tir reporting time frame guidelines.
- b. All quarterly reports, in the Kingdom required format, must be submitted within the reporting periods and due dates as set by the Kingdom Exchequer. 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 on the Baronial website. Copies will be made available at request in either electronic or printed format.
- 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 completed 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 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 –**

- 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 Lair 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.
- c. Bank statements are delivered monthly to the Baronial Post Office Box. The Baronial Seneschal shall pick them up for initial review before turning them over to the Baronial Exchequer for monthly reconciliation. This must happen prior by the 20<sup>th</sup> of each month in order to allow sufficient time for the Baronial Exchequer to perform formal reconciliation and delivery of required reports by the end of the month.
  - i. When the Seneschal has completed review of bank statements, they shall sign and date them as reviewed prior to turning them over to the Baronial Exchequer.
- d. The Baronial Seneschal and Baronial Exchequer will both have online access to the Baronial Bank Accounts in order to have two-person accountability of all funds maintained by the Barony
- e. When Quarterly and Yearly Financial Reports have been completed by the Baronial Exchequer, they will be submitted to the Baronial Seneschal for review prior to their submission to the Kingdom. This acts as a second check for any issues that need attention or adjudication, and to give the Seneschal awareness of the current financial health and status of the Barony.

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

- a. The DLFC will review the Dragon's Lair Financial Policy no less often than every other calendar year from when the previous policy finished its approval process or when significant changes to the Society and / or Kingdom Financial Policies occur.
- b. Any member of the Dragon's Lair Populace may submit changes or revisions to the Dragon's Lair Financial Policy. A draft of the proposed changes should be submitted to the Committee at least 10-days prior to a regularly scheduled meeting.
  - i. 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.
  - ii. 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.
  - iii. 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 Lair 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.
  - ii. Routine expenses that occur each year and fall within an approved budget line do not require pre-approval of the Exchequer or the DLFC. If there is a question as to whether an expense is routine or reoccurring, the Exchequer should be consulted. Non-routine purchases shall be presented to the DLFC for consideration at a Financial Committee Meeting.
  - iii. A bank, meeting guidelines set forth by Society and Kingdom, agreed upon by the DLFC and approved in formalized vote shall be the holder of the account for Dragon's Lair bank accounts.
  - iv. 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.
  - v. 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. Reimbursement should not be removed from Gate income. Reimbursements of ALL TYPES must come in the form of a check from the Dragon's Lair bank account.



- vi. Pre-registration: The Gate Head (Gate) and Dragon's Lair Exchequer shall set up procedures to ensure that checks received for pre-registration are logged, processed, and banked as quickly as possible.
  - 1. 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.
  - 2. Information from the Gate to the Exchequer should be sufficient for the Exchequer to book the deposit accurately.
  - 3. 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.
- vii. 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.
- viii. Checks written from the Baronial Checking Account require deposit within (120) of the date the check is written. After that time period, the check will be considered 'stale' and will be removed from the register. If the (120) period has elapsed, and the recipient still requires the check, they may approach the DLFC and request a replacement check. The DLFC will review any and all mitigating circumstances and approve or disapprove this replacement.
- ix. 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.
- x. 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 paid members, acting as representatives of the Dragon's Lair 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, separate from those above, also an SCA Paid Member and 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. Upon returning to site, the deposit receipt must be placed in the appropriate folder held by the Baronial Exchequer, or designated representative, along with the signed deposit form.
  4. 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.
- xi. Event receipts not immediately deposited:
1. When cash can not be immediately deposited, 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 Deputy).
  2. The locked container used for the collection of gate receipts will be stored in a secure location such as a locked car or RV). If the owner of this secured location is not the Gate Lead, they shall verify the amount received and sign for custody of the gate receipts in their possession.
  3. 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. 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 Advances or Reimbursements must be submitted with a Check Request Form.
  - iii. All requests for reimbursement for Dragon's Laire expenses must be received prior to the next Financial Committee Meeting after the expense was made.
  - iv. 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 following the expenditure.
  - v. Reimbursement of expenses above authorized amounts may be denied. This decision must be approved by the DLFC and recorded in the DLFC Meeting minutes.



## c. Refunds –

- i. Refunds for pre-registration will be provided by check from the Dragon's Lair 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 Lair 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 Lair 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.

## d. 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 Lair,' 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 legal identification. A copy of said ID will be forwarded to the Kingdom Exchequer along with the signature card.
- iii. Each account held by Dragon's Lair will be a double-signature account, with the Exchequer, Seneschal, 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 are required on any check, money order, or other instrument of withdrawal, whether or not the bank offers or has minimum limits for signature inspection.

- e. Cash receipts shall include but are not limited to: event income of all types; money collected from advertised fundraising endeavors; donations; and money from the sale of goods purchased with group funds.
- f. 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.
- g. 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.

- h. 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.
- i. 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. They should not have a financial or material interest in the ownership of the site.
  - i. 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.

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

**a. Dragon's Lair Event Admission Policies:**

- i. The Crown and Heirs of An Tir shall be exempt from fees at all Dragon's Lair events.
- ii. The Coronet and Heirs of Dragon's Lair shall be exempt from fees at all Dragon's Lair events.
- iii. Baronial Champions from Dragon's Lair shall be exempt from event fees at Dragon's Lair events where their successor is placed.
- iv. Additional paid 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. Use of PayPal At Events:**

- 1. Event Stewards, working with the DLFC, shall request the use of the Kingdom PayPal account in accordance with the provisions of the current Kingdom PayPal Policy for Large Events and may request the use of the Kingdom PayPal account for Medium Events as defined below. Typically, the use of the PayPal account for Small Events will not be requested (Small Events (fewer than 100 people); Medium Events (100-300 people); Large Events (over 300 people)).
- 2. In the event that the Kingdom PayPal Policy is amended by the Kingdom, the DLFC and Event Stewards utilizing PayPal will use the revised PayPal Policy until such time as the Baronial Financial Policy can be revised to reflect the updated Kingdom Policy.
- 3. The Barony will make the appropriate arrangements to purchase or borrow the necessary equipment to implement the Kingdom PayPal



Policy at any event where this service is used, such as a debit / credit card reader.

4. The Barony may choose to have a warranted Deputy Exchequer who is in charge of the implementation of the Kingdom PayPal Policy and coordination with the Deputy Kingdom Exchequer, the Event Steward and the Gate staff at each event where this service is used to collect gate fees. If the Barony chooses not to do this, the responsibility for implementing this policy shall rest with the Exchequer.

ii. Requirements per Kingdom PayPal Policy (January, 2018):

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.
- iii. 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).
- iv. 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 by the Baronial Exchequer.
- v. 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 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. Non-Cash Assets / Baronial Owned Property:**

- i. Baronial property is administered by the Steward, a warranted deputy of the Exchequer. In the absence of a Steward, the duties devolve to the Exchequer.
- ii. Baronial Regalia, property, and files that are checked out to an Officer, Champion, or other paid member, must be accounted annually.
- iii. All Baronial property in the storage unit will be inventoried twice a year (ideally, just after June Faire and in January to file with yearly Financial Report).
- iv. Reports of damage to, or loss of, Baronial property should be made to the Baronial Council.
- v. A written lease agreement for items stored with individuals must be kept on file with the annual inventory list. "Stewardship of Property/Letter Of Agreement Baronial Property".
  1. This lease agreement must include the minimal \$1 requirement per Kingdom Policy to establish the fiduciary responsibility as required by Washington State.
- vi. The Barony may rent or loan property (herein otherwise identified as rented property) on a case-by-case basis.
  1. It is expected that rented property will be returned in the same condition as it was rented or lent, excluding wear from normal use. If returned in substantially less than such condition (i.e., broken, damaged, pieces missing) it is expected that the renter will repair or replace the item at the discretion of the DLFC.
  2. The rental policy, agreement, and fee schedule will be agreed in advance.
    - a. Rental fees for SCA usage outside of the Barony (for example: another Branch's event) will be set and / or waived by the DLFC.
    - b. Rental fees for non-SCA usage will follow the fee schedule in the rental policy agreement.
  3. Payment should be made by the time of pickup.
    - a. The date payment is required may be extended at the discretion of the DLFC.
  4. Checks should be made out to "SCA, Inc.; The Barony of Dragon's Laire."

5. Payment can be accepted by the Steward at the storage facility. A receipt shall be supplied to the renter from the Baronial Exchequer. The Steward shall remit funds to the Exchequer not later than the next DLFC meeting.
  6. Terms of the rental shall be included in the rental agreement including: dates of the DLFC meetings, the date payment is due, the date items may be picked up, and the date by which items must be returned.
  7. Rentals to another SCA branch should be signed by an authorized representative of that branch.
  8. The safe return of Baronial property should be a factor in agreeing to rent items based on the value or importance of the property being rented.
- vii. Local storage facilities shall be obtained for storage of assets used regularly by Dragon's Lair. If site owners of extensively used sites are willing to provide storage of assets, appropriate recompense should be negotiated and documented accordingly (an on-site existing building, a rented and transportable storage container, etc.).

**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 Lair 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 Lair 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.

**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 –

A handwritten signature in black ink, appearing to be 'Wm D P', written over a horizontal line.

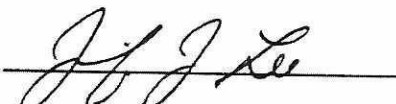
Baron, Dragon's Laire

A handwritten signature in black ink, appearing to be 'Baroness', written over a horizontal line.

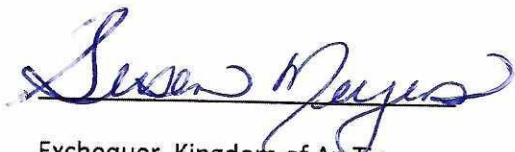
Baroness, Dragon's Laire

A handwritten signature in black ink, appearing to be 'Exchequer', written over a horizontal line.

Exchequer, Dragon's Laire

A handwritten signature in black ink, appearing to be 'J. J. Lee', written over a horizontal line.

Seneschal(e), Dragon's Laire

A handwritten signature in blue ink, appearing to be 'Loren Meyers', written over a horizontal line.

Exchequer, Kingdom of An Tir

A horizontal line representing a signature.

SCA, Inc.; Society Exchequer