

Every Quarter

Page/Tab	Instructions
Start with:	<ul style="list-style-type: none"> - Opening the last quarter's Financial Report that your group reported. (If New Year, usually best to start with a fresh blank form.) - Go up to File, choose Save As, and Rename the file with the quarter you are about to start working on.
Contents	<ul style="list-style-type: none"> - Change Quarter - Double Check remaining boxes
Primary Acct 2a	<ul style="list-style-type: none"> - Update Statement Ending Date - Update line 1 to the most recent bank statement balance - Update Outstanding Checks (checks written in the qtr/yr that have not cleared the bank) - Update line 5 with your ledger/check register amount at the end of this quarter - If this balances, line 4 will have the same # as line 5 - Confirm membership expiration dates are current. They will turn yellow and then red when the date is getting close.
Secondary Acct 2a, if applicable	<ul style="list-style-type: none"> - Update Statement Ending Date - Update line A: Stmt End Balance to the most recent bank statement balance - Update Ending Balance with your ledger/check register amount at the end of this quarter - If this balances, the fields will turn green
Asset Dtl 5a	<ul style="list-style-type: none"> - Update Receivables <ul style="list-style-type: none"> - did you get receipts for Advances - if yes, change Current to \$0 and expense where appropriate in Income Stmt 4, lines 18 or 19 AR - did you deposit your Seed Money - if yes, change Current to \$0 - Update Prepaid Expenses (not refundable) <ul style="list-style-type: none"> - did your Event happen - if yes, expense Site Rental to Income Stmt 4 on line 21 AR - move (expense) Storage for the quarter (prorated amount) to Income Stmt 4 on line 21 AR - Update Other Assets (refundable) <ul style="list-style-type: none"> - did you receive your security/cleaning deposits back <ul style="list-style-type: none"> - if yes, change Current to \$0 - if partial, change Current to \$0 and expense the amount not refunded in Income Stmt 4 on line 21 AR - if not getting it back, change Current to \$0 and expense the amount in Income Stmt 4 on line 21 AR - if not yet, leave this line alone
Funds 14	Update line 1 (& 2 if applicable) to match the total amount at the top of the page. This field will turn green if it balances.
Financial Committee 13	<ul style="list-style-type: none"> - Confirm Financial Committee members are accurate - Confirm membership expiration dates are current. They will turn yellow and then red when the date is getting close.
Tips:	
<p>- Only Blue Cells are editable. If it is White but you know that you need to put a number in there, look left to see if another page # is indicated. This happens when Society requires additional information for this category.</p>	
<p>- Green is always Good. If you see a Yellow or Red box, the information in this cell needs to be addressed.</p>	
<p>- If you feel like the worksheet/macros are not calculating properly, try hitting the F9 key on your keyboard or Saving the file.</p>	

Financial Report Cheat Sheet

Item/Purpose	Income/ Expense, or Asset/ Liability	Page Item is Reported on w/Page or Tab #	Section or Line #	Additional Info or Description Verbiage	If Asset or Liability Where does it go next? (after Event occurs)	Requires W9 X=Yes or Maybe
Advance to Individual for Feast or Supplies	Asset	Asset Detail 5a	Receivables	- Owed From = Name, Check # & Check Date/ - Reason = "Event" Feast or Supplies Advance/ - Current Amount = Amount Outstanding	- Enter \$0 and move to Income Statement 4 - Add to Food = line 18 AR - Add to Supplies = line 19 AR	
Advance to Individual for Fundraising Lunch or Supplies	Asset	Asset Detail 5a	Receivables	- Owed From = Name, Check # & Check Date/ - Reason = "Event" FR Lunch or Supplies Advance/ - Current Amount = Amount Outstanding	- Enter \$0 and move to Income Statement 4 - Add to Food = line 18 FR - Add to Supplies = line 19 FR	
Bank Fees/Charges	Expense	Income Statement 4	14	Office & Admin (OA)		
Bounced Check Fees	Expense	Income Statement 4	14	Activity Related (AR)	Subtract Amt if paid by Org or Person	
Bounced Checks	Expense	Expense Detail 12a	13 - Bad Debts	- Enter AR (Activity Related) - Org or Person = Check Name, Check # & Check Date - Enter Reason and Amount	Make Amount \$0 if paid back by Org or Person	
Checks, Ordered New	Expense	Income Statement 4	19	Office & Admin (OA)		
Donations by Individual - Not Event Specific	Income	Income Detail 11c	2a	Complete Name of Org or Ind, Reason, Date Rec'd and Amount (do not use Anonymous)		
Donations by Outside Company	Income	Income Detail 11c	2a	Complete Name of Org or Ind, Reason, Date Rec'd and Amount (do not use Anonymous)		
Donations to another 501c3 (nonprofit)	Expense	Expense Detail 12b	29	Complete Full Info of Nonprofit including FED ID# FED ID# could be found by searching IRS 990's		
Event/Gate Income	Income	Income Detail 11b	3b - Top Section	- Event Name - (A) Gross Gate including NMR - do not include Seed Money - (B) Refunds if applicable		
Event Income - SCARS/PayPal	Income	Income Detail 11b	3b - Next Section "PayPal & SCARS Income	- Event Name - Choose PayPal or SCARS in dropdown list - (A) Gross (not check amt) - a report should have been sent with check indicating Gross - (B) Transaction Fees - should also be indicated on report sent with check - Last column should autocalculate the Net amount that is the Check amount		
Fighter Practice fees	Income	Income Detail 11a	3a - Inc from Demos & Activity Fees	- From & Activity = Fighter Practice - Enter/Add Amount		

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Food/Feast and Paid Lunch	Expense	Income Statement 4	18	Activity Related (AR)		
Food/Fundraising Lunch	Expense	Income Statement 4	18	Fund Raising (FR)		
Fundraising/Brass Bowl - Event Specific	Income	Income Detail 11a	1a	- Enter Event - Activity = Brass Bowl - Enter Amount		
Fundraising/Brass Bowl - Not Event Specific	Income	Income Detail 11a	3a - Inc from Demos & Activity Fees	- From = (Activity/Event/Meeting) ie January Populace Meeting - Activity = Brass Bowl Donations - Enter/Add Amount		
Fundraising/Fundraising Lunch - Event Specific (fka Donation Lunch)	Income	Income Detail 11a	1a	- Enter Event - Activity = Fundraising Lunch - Enter Amount		
Fundraising/Silent Auction - Event Specific	Income	Income Detail 11a	1a	- Enter Event - Activity = Silent Auction - Enter Amount		
Fundraising/Silent Auction or Garage Sale - Not Event Specific	Income	Income Detail 11a	3a - Inc from Demos & Activity Fees	- From = (Activity/Event/Meeting) ie January Populace Meeting - Activity = Silent Auction/Garage Sale - Enter/Add Amount		
Gate/Event Income	Income	Income Detail 11b	3b	- Event Name - (A) Gross Gate including NMR - do not include Seed Money - (B) Refunds if applicable		
Heraldry Submissions	Income	Income Detail 11a	3a - Inc from Demos & Activity Fees	- From & Activity = Heraldry Submissions - Enter/Add Amount		
Heraldry to Kingdom	Expense	Transfer Out 10	Within the Kingdom	- Enter "SCA Inc Kingdom of the Outlands - Heraldry" - Complete Check #, Date and Amount		
Interest, Bank	Income	Income Statement 4	5	Add Amount		
Loaner Gear maintenance	Expense	Income Statement 4	16	Activity Related (AR)		
Loaner Gear purchase	Expense	Income Statement 4	19	Activity Related (AR)		X
Merchandise for Sale - Purchase of New items	Asset	Inventory Detail 6	Add New Item by Column	- Enter Lot Item and Date and line SP - Complete A2 and B2 from Invoice	Automatically fills Income Statement 4	X
Merchandise for Sale - Setting up Existing from prior year	Asset	Inventory Detail 6	Find Item by Column	- Enter Lot Item and Date and line SP from prior year - Copy prior lines F & G into current lines A1 and B1	Automatically fills Income Statement 4	

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Merchandise Sales	Asset	Inventory Detail 6	Find Item by Column	- Enter /Add # Sold on line D - Enter/Add \$ Sold on line I	Automatically fills Income Statement 4	
NMR to Kingdom	Expense	Transfer Out 10	Within the Kingdom	- Enter "SCA Inc Kingdom of the Outlands - (Event) - NMR" - Complete Check #, Date and Amount		
Pavillion/Shade purchase <\$2,000	Expense	Income Statement 4	19	Activity Related (AR)		X
Pavillion/Shade purchase >\$2,000	Asset	Depreciation Detail 8	7 Year Depreciation	Enter Equipment Description, Qty, Purchase Year and Current Cost or Value (Purchase price)	Automatically fills Balance Statement 3	X
Pay Pal Event Income - SCARS/PayPal	Income	Income Detail 11b	3b - Next Section "PayPal & SCARS Income	- Event Name - Choose PayPal or SCARS in dropdown list - (A) Gross (not check amt) - a report should have been sent with check indicating Gross - (B) Transaction Fees - should also be indicated on report sent with check - Last column should autocalculate the Net amount that is the Check amount		
Porto Potty Rental	Expense	Income Statement 4	16	Activity Related (AR)		X
Postage/Shipping	Expense	Income Statement 4	22	- Office & Admin (OA) if general mailing by officers - Activity Related (AR) if for specific activity/event		
PreRegistration Income	Liability	Liability Detail 5b	Deferred Revenue	Enter Event and Current Amount	Income Detail Part 2 11b, Section 3b.	
Printing Gate Books	Expense	Income Statement 4	23	Activity Related (AR)		X
Profit Split to Kingdom	Expense	Transfer Out 10	Within the Kingdom	- Enter "SCA Inc Kingdom of the Outlands - (Event) - Profit Split" - Complete Check #, Date and Amount		
Regalia, Existing from prior year	Asset	Regalia and Other Sales Detail 7	Regalia (top section)	Enter Description, Qty, Year, and (A) Start/Prior Value from prior year's report.	Automatically fills Balance Statement 3	X
Regalia, New purchase or acquisition	Asset	Regalia and Other Sales Detail 7	Regalia (top section)	Enter Description, Qty, Year, and (B) Value of New Item (Purchase price). (A should be blank)	Automatically fills Balance Statement 3	X
Registration Fees/Trailer	Expense	Expense Detail 12a	17	- Enter AR (Activity Related) - Org or Person = Paid To, Check # and Check Date - Enter Service Provided and Amount		
Registration Fees/Website or Domain	Expense	Expense Detail 12a	17	- Enter AR (Activity Related) - Org or Person = Paid To, Check # and Check Date - Enter Service Provided and Amount		

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SCA Insurance	Expense	Transfer Out 10	(A) Corporate	- Enter "SCA Insurance - (Event)" - if reimbursing individual, enter "SCA Insurance - (Event) - reimbursing (Name of individual)" - Complete Check #, Date, and Amount		
SCARS Event Income - SCARS/PayPal	Income	Income Detail 11b	3b - Next Section "PayPal & SCARS Income	- Event Name - Choose PayPal or SCARS in dropdown list - (A) Gross (not check amt) - a report should have been sent with check indicating Gross - (B) Transaction Fees - should also be indicated on report sent with check - Last column should autocalculate the Net amount that is the Check amount		
Site/County or other Permits	Expense	Expense Detail 12a	17	- Enter AR (Activity Related) - Org or Person = Paid To, Check# and Check Date - Enter Service Provided (include Event) and Amount		X
Site/Rental Fee - Advance Pymt	Asset	Asset Detail 5a	Prepaid Expenses	- Description = Event, Paid to, Check # and Check Date - Enter Current Amount	- Enter \$0 in Current Amount - Add to Income Stmt 4, line 21, AR	X
Site/Rental Fee - Same Qtr	Expense	Income Statement 4	21	Activity Related (AR)		X
Site/Security or Cleaning Deposits	Asset	Asset Detail 5a	Other Assets	- Description = Event, "Security Dep", Paid to, Check # and Check Date - Enter Current Amount	- Stays until refunded - Full Refund - make Amount \$0 - Partial Refund - make Amount \$0 and add difference to Income Stmt 4, line 21, AR	X
Site Tokens	Expense	Income Statement 4	19	Activity Related (AR)		X
Storage fees/Advance Payment	Asset	Asset Detail 5a	Prepaid Expenses	- Description = Event, Paid to, Check # and Date, the amount/term, and quarterly (prorated) amount - Enter Current Amount	- Prorated Amt gets added to Income Stmt 4, line 21 AR - Reduce Asset by Prorated Amt	
Storage fees/Current Period	Income	Income Statement 4	21	Activity Related (AR)		
Supplies	Expense	Income Statement 4	19	Activity Related (AR)		
Teaching Fees	Expense	Expense Detail 12a	17	- Enter AR (Activity Related) - Org or Person = Paid To, Check# and Check Date - Enter Service Provided (include Event) and Amount		X
Tent/Pavillion Rental	Expense	Income Statement 4	16	Activity Related (AR)		X

Financial Report Cheat Sheet

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Tithe to Kingdom	Expense	Transfer Out 10	Within the Kingdom	- Enter "SCA Inc Kingdom of the Outlands - (Event) - Tithe" - Complete Check #, Date and Amount		
Trailer purchase <\$2,000	Expense	Income Statement 4	19	Activity Related (AR)		X
Trailer purchase >\$2,000	Asset	Depreciation Detail 8	5 Year Depreciation	Enter Equipment Description, Qty, Purchase Year and Current Cost or Value (Purchase price)	Automatically fills Balance Statement 3	X
Travel Costs (FC approved)	Expense	Income Statement 4	26	Activity Related (AR)		
Volunteer Hours/Profit Splits Paid to Group by an SCA Subsidiary	Income	Income Detail 11c	2b	- Gulf Wars and Pennsic are Subsidiaries - Complete Group Name, Reason, Check #, Check Date and Amount		
Volunteer Hours/Profit Splits Paid to Group by another SCA Group (Estrella and GWW)	Income	Transfer In 9	Within the Kingdom	- Enter "SCA Inc Kingdom of the Outlands - (Name) War Volunteer Hours" - Complete Check #, Date and Amount		
Volunteer Hours/Profit Splits Paid to Group by another SCA Group (Other Kingdom)	Income	Transfer In 9	Outside the Kingdom	- Enter "SCA Inc Kingdom of (Name) - (Name) War Volunteer Hours" - Complete Check #, Date and Amount		
Website Domain/Renewal	Expense	Expense Detail 12a	17	- Enter AR (Activity Related) - Org or Person = Paid To, Check# and Check Date - Enter Service Provided (include Event) and Amount		

Defintions

Word/Term	Definition/Explanation
AR aka Activity Related	Activity Related - refers to expenses for an event or other SCA sponsered activity. If in question, this is the default.
Assets/Asset Detail	These are charges that have been paid but not used yet. An Event charge can not be expensed until the Event takes place. The same goes for Storage fees. If paid annually, the amount needs to be prorated every quarter and only the amount "used" for that quarter can be expensed. This is page 5a of the Financial Report.
Assets/Depreciation or Depreciable Assets	Items that have been purchased for greater than \$2,000, other than Regalia, are to be tracked on the Depreciation Detail page 8. It is assumed that these items do have value and will have long-term benefit to the group. This is not to be used for items with a one-time use/purpose.This is page 8 of the Financial Report.
Assets/Regalia	Items that have been purchased as Regalia are to be tracked on the Regalia and Other Sales Detail page 7. It is assumed that these items have value greater than \$500 and will have long-term benefit to the group. This is page 7 of the Financial Report.
Bank Account Request Form	This form is used when a Group wants to open a new account or make a change in signatories. It can be found on the SCA website under Exchequer Documents and also on the Kingdom website under the Exchequer page in the Exchequer Library. All groups must submit a completed form to the Kingdom Exchequer, who will approve and pass it along to the Society Exchequer. No changes can be made until the Society Exchequer has notified either the Kingdom Exchequer or the Group of their approval.
Current Amount/End	Current Amount or End will always refer to the current year's reporting.
Dedicated Funds	This refers to each Group's General Fund plus any other Funds that have been set up in that Group's Financial Policy to be tracked separate from the General Fund. An example of this would be Travel Funds. This is page 14 of the Financial Report.
Direct Contribution	Donations made to the Group, either by an individual or non-SCA business. This is typically not an event-related donation. A name must be given - Anonymous is not acceptable. This is on page 11c of the Financial Report.
Event Income	Refers to Adjusted Gross Event Income found on the Income Detail Part 2 on page 11b. Amount should include Feast Fees and NMR collected. Amount should not include Seed/Gate Money. This is on page 11b of the Financial Report.
Expensed/Expensing	To expense a charge, it means to be input/calculated on the Income Statement page 4.

Defintions

Word/Term	Definition/Explanation
Financial Committee aka FC	These are the Group's individuals who make the financial decisions for the group and consists of 3-5 individual votes. The 2 mandatory members are the Exchequer and Seneschal of each group. In the case of a barony, the Baron and Baroness share a third vote. Additional committee members will come from the populace as each group chooses. All Financial Committee members must be paid members of the Society. The Exchequer is the Chair of the Financial Committee and is responsible for calling for and documenting financial meetings. This is page 13 of the Financial Report.
FR aka Fund Raising	Fund Raising - refers to expenses incurred to put on a fundraising activity.
Fundraising External	Fundraising for the Group done outside of an SCA-sponsored Event. Examples would be a booth at a Comic Con-type event or a Toys for Tots drive or bake/book sales at work or school in which a donation bowl or income is derived for your SCA Group. This is on page 11a of the Financial Report.
Fundraising Internal	Fundraising for the Group done within an SCA-sponsored Event. (most common) This is on page 11a of the Financial Report.
Group or Branch	Refers to an SCA branch, either Corp., Kingdom, Barony, Canton, Shire or College.
NMR fka NMS	Non-Member Registration fka Non-Member Surcharge. \$5 fee for non-members. Include fees when reporting Event Income on Income Detail page 11b. Report NMR check to Kingdom as a Transfer Out within Kingdom on Transfer Out page 10.
OA aka Office and Administration	Office and Administration - refers to expenses for purpose of maintaining the Non-Profit status for the SCA Group.
Prior Amount/Start	Prior Amount or Start will always refer to the previous year's End reporting. These amounts will stay on the current year's report all year, though the Current Amount may change.
Profit Split	A 50% profit split is required to be paid to Kingdom for any Kingdom Events held and run by each Group. This includes, but is not limited to, Crown Tournaments, Coronations, and Kingdom A&S.
Regalia	Any item that is used or worn by the Coronets, their Heirs, their Retinue, or their Officers to indicate a Group (Baronial/Shire/Canton/College) presence. These items often bear the arms of the group. This is page 7 of the Financial Report.
SCA Subsidiary	An SCA Subsidiary denotes groups that are SCA but stand alone. Gulf Wars and Pennsic are SCA Subsidiaries. Receipt of funds from these groups would be reported on the Income Detail Part 3, page 11c, Section 2b.
Seed/Gate Money	Advance of cash to make change in the cashbox at events. It is not an Expense or Income. This is reported as a Receivable on the Asset Detail page 5a and then cleared from the same page when returned/deposited.

Defintions

Word/Term	Definition/Explanation
Signatories or Signers	Each group that has it's own bank account must have trusted individuals who would be willing to sign checks for the group's expenses. All SCA accounts require two signatures on every check written. Mandatory Signers for each group are the Exchequer, Seneschal and the Kingdom Exchequer. For the Kingdom accounts, the Society Exchequer must also be a signer. If the Exchequer has a Deputy, that person should also be a signer. All signers must be paid members of the Society. To change signers on any SCA account, the Bank Account Request Form must be completed and send to the Kingdom Exchequer, and then to the Society Exchequer for approval prior to changes. This is on page 2a and 2b (if applicable) of the Financial Report.
Tithe	Per the Kingdom Financial Policy, Groups are encouraged to tithe to Kingdom, usually based on Event profits. The amount is determined by the Group's Financial Policy or their Financial Committee.
Transfer/Transferred In	Relates to any income given to the Group by another SCA Group. Most common is Volunteer Hours paid to the Group from an SCA Event, but can be for any purpose. This is page 9 of the Financial Report.
Transfer/Transferred Out	Relates to any Group checks written to another SCA Group. Most common instances are for paying Tithes, Profit Splits, NMR or Heraldry to Kingdom. Also, SCA Insurance being paid to Corp or reimbursing an individual who paid the fee in advance would be considered a Transfer Out. This is page 10 of the Financial Report.
W9	<p>IRS Form W-9 - Request for Taxpayer Identification Number and Ceritification. This form is required for all Third Party Vendors that we pay for goods and services so that they can receive a 1099 from the Corporate office. This includes, but is not limited to, Site Rentals, Porta Rentals, Water and Trash vendors, Crown/Coronet or Throne repairs, and Site Tokens. These are due to Corporate at taxes@sca.org by January 15th of each year. Additional information is needed - please contact the Kingdom Exchquer for more information.</p> <p>Exceptions are (you do NOT a W9 for):</p> <ul style="list-style-type: none"> - Reimbursing individuals that have submitted receipts for items (gas, food, hotel, etc) - Corporations - Churches - Government Agencies - Non-Profit Organizations - Storage Facilities

Common Mistakes

Copy/Paste in the Financial Reports

- When copying and pasting cells in the Financial Reports, please use caution when pasting. The reports are very sensitive when it comes to macros, merged cells, cell sizes, and cell borders.
- To copy from within the cell:
 - o Click on the cell and then go up to the “fx” bar (should be just above the top row of cells in the toolbar) and highlight what you want to copy and hit Ctrl/Command C or right-click and choose Copy.
 - o Move to the cell where you want to paste, click on the cell and go up to the “fx” bar and hit Ctrl/Command V or right-click and choose Paste.
- To copy a whole cell or set of cells of the same size:
 - o Click on the cell or drag and highlight the cells you wish to copy and hit Ctrl/Command C or right-click and choose Copy.
 - o Move to the top-most and left-most cell you want to paste into and right-click and choose **Paste Special**, then Values or Text. Do Not use Ctrl/Command V or Paste.
- Remember, not all cells can be edited or are editable and should not be overridden.

SCA Insurance

- Every event should have SCA Insurance. Talk to your Seneschal for details.
- SCA Insurance is always reported on the Transfer Out page 10 under (A) Corporate Office.
- Reimbursing an Individual who has paid out-of-pocket for SCA Insurance is still reported on the Transfer Out page 10 under (A) Corporate Office.
 - o Office or Reason = “SCA Insurance – (Event) – reimbursing (Name) paid by (Check or Credit)” .
 - o Enter Check #, Check Date, and Amount of Group check .

Site Fee/Rental

- Some vendors prefer to lump their site fee/rentals and security/cleaning deposits when we send payments to them. These are 2 different things when it comes to reporting, so you will need to have a breakdown of this cost from the vendor via rental contract or lease agreement.
- The Site Fee/Rental is nonrefundable and therefore goes into Prepaid Expenses on the Asset Detail page 5a. These are only expenses once the event has taken place – moved out of Prepaids and put in Occupancy & Site Charges on the Income Statement page 4, line 21 under Activity Related (AR).
- The Security and/or Cleaning Deposits are potentially refundable and go into the Other Assets on the Asset Detail page 5a. These are only expenses once the event has taken place and when you know they will not be refunded or are partially refunded. The amount charged (difference between deposit amount and refund) is moved out of Other Assets and put in Occupancy & Site Charges on the Income Statement page 4, line 21 under Activity Related (AR). The refunded amount should equal what is left in Other Assets. Once the refund has been received and deposited, then the amount in Other Assets is put to \$0.