

# **REALMS OF AVALON, INC. STEWARD'S MANUAL**

**Version 2.0, July 2004**

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## I. INTRODUCTION

Realms of Avalon, Inc. is recognized as a 501(c)(3) educational organization by the United States Internal Revenue Service. This makes Avalon exempt from Federal corporate income tax, and gives us the ability to apply for grants, accept donations, etc. In exchange for this, however, we must be very careful how our financial activities are handled. Violations of the IRS's definition of 501(c)(3) activities will make us lose our tax-exempt status; and while it is hard enough to get exempt status in the first place, it is even harder to regain when lost!

Because of this, the Steward's/Treasurer's offices are extremely important, and represent a connection between our organization and the Mundane world. It is vital that good financial records are kept, and reports and paperwork are processed in a timely manner.

It is also important to always keep in mind Avalon's stated nonprofit purpose -- historical education about the Medieval and Renaissance eras. Our activities and income must in some way be related to that purpose, for us to remain a nonprofit organization.

On the other hand, while it is often thought that "nonprofit" organizations need, by definition, to be poor, that isn't the case. Nonprofits can make a lot of money and still be perfectly OK -- a better term for the type of organization is "not-for-**personal**-profit." Many of the rules nonprofit organizations have to follow are there to keep private individuals from running a scam to avoid paying taxes. But, so long as the organization is operating properly, a nonprofit can be very well-off. Let's make ours one such organization!

## **II. MONEY HANDLING**

### **A. Financial responsibility of Realms, Subdivisions, and Officers**

Realms and Subdivisions are responsible for tracking and reporting their financial activities as described in this Manual, and for following appropriate nonprofit practices. The officers individually responsible for tracking, maintaining and reporting financial activities are the Steward and Treasurer; the Realm Crown or Subdivision Head is responsible for making sure that the local Steward and Treasurer fulfill their duties.

Failure to track or report financial activities adequately, or to follow nonprofit procedures, can result in the loss of monthly Ministry points for the Steward, Treasurer, and Crown/Head involved. Repeated failures may result in the loss of a group's Charter.

### **B. Financial rights of Realms and Subdivisions**

Funds collected by groups (Realms or Subdivisions) as part of official Avalon activities technically belong to the organization as a whole, but Realms of Avalon, Inc. recognizes the right of local groups to keep and manage funds which they have raised, and equipment purchased with these funds, so long as they remain active within Avalon and follow the financial rules related to nonprofit organizations.

Should a group dissolve, leaving funds and/or equipment belonging to Avalon, those assets revert to the organization as a whole, and should go to another Realm or Subdivision, or to the national organization, whichever is most appropriate. Assistance in this matter is available by contacting the Secretary/Treasurer of the Realms of Avalon BOD.

### **III. REALMS OF AVALON FINANCIAL OFFICERS**

There are, potentially, two financial officers in Avalon: Steward and Treasurer. In the case of groups lacking enough qualified and willing financial officers, the Steward may take on the Treasurer's activities as well. However, in large groups, especially those handling significant funds, having both officers is strongly recommended. The Treasurer is considered to be an officer in the Ministry of the Stewardship.

#### **A. STEWARD**

The Steward is responsible for financial record keeping for the group, and for filling out and sending in the monthly Steward's Income/Expenditure report.

#### **B. TREASURER**

The Treasurer is responsible for the direct handling of the group's funds, and for maintaining the group's bank account (if any).

#### **C. FINANCE COMMITTEE**

Subdivisions are encouraged to create "Finance Committees". The purpose of the Finance Committee would be to be able to approve the expenditure of funds for small amounts (less than \$100) without the approval of the subdivision group as a whole. Expenditures of a subdivision in amounts in excess of \$100 should be approved by a majority of the group involved. The Finance Committee should consist of, as a minimum: Subdivision Head (although two persons may hold this position, the Subdivision Head would only get one vote on the committee); Steward/Treasurer (when both offices are filled, the two financial officer positions will still only hold one vote total); and one other individual from the group that does not hold any of the offices stated above. The Finance Committee is required to notify the subdivision of any approved expenditures as soon as possible (normally at the next group meeting).

## **IV. STEWARD'S DUTIES**

### **A. REALM STEWARD**

- \* Maintain records of the Realm's financial activity, including bank account information (statements, etc.) received from the Realm Treasurer, receipts, Reimbursement Requests, Funds Received forms, Check Request forms, and other relevant paperwork.
- \* Compile information from the Realm records and Subdivision Stewards' reports to produce a monthly Realm Income/Expenditure report.
- \* File Steward's Income/Expenditure reports monthly with the Secretary/Treasurer of Realms of Avalon, Inc.
- \* Help advise the Realm officers in matters of financial activity by the Realm.
- \* Approve proposed financial expenditures by the Realm, in conjunction with the Crown.

### **B. SUBDIVISION STEWARD**

- \* Maintain records of the Subdivision's financial activity, including bank account information (copies of statements, etc.) received from the Subdivision Treasurer, Reimbursement Requests, Funds Received forms, Check Request forms, and other relevant paperwork.
- \* Send a Steward's Income/Expenditure form to the Realm Steward on a monthly basis.
- \* Help advise Subdivision officers in matters of financial activity by the Subdivision.
- \* Approve proposed Subdivision financial expenditures, in conjunction with the Head of the Subdivision.

## **V. TREASURER'S DUTIES**

### **A. REALM TREASURER**

- \* Maintain the Realm bank account, if any, and provide necessary account information (statements, etc.) on a monthly basis to the Realm Steward and the Secretary/Treasurer of the Realms of Avalon BOD.
- \* Collect and look after any financial income of the Realm.
- \* Fill out a Funds Received form for every event at which money is collected, keeping a file of these forms, and giving copies of each month's Funds Received forms the Realm Steward at the end of the month, or sooner at the request of the Steward.
- \* Make financial expenditures (by check, money order, etc.) approved by the Realm Steward and Crown, and provide the Steward with receipts for expenditures.

### **B. SUBDIVISION TREASURER**

- \* Maintain the Subdivision bank account, if any, and provide necessary account information (statements, etc.) on a monthly basis to the Realm Steward and the Secretary/Treasurer of the Realms of Avalon BOD.
- \* Collect and look after any financial income of the Subdivision.
- \* Filling out a Funds Received form for every event at which money is collected, keeping a file of these forms, and giving copies of each month's Funds Received forms the Realm Steward at the end of the month, or sooner at the request of the Steward.
- \* Make financial expenditures approved by the Subdivision Steward and Head of the Subdivision, and provide the Steward with receipts for expenditures.

## VI. ORGANIZATION EQUIPMENT

While nonprofit organizations are allowed to own equipment (non-consumable items such as loaner archery gear, camping equipment, etc.) there are special considerations to keep in mind when purchasing and handling Avalon equipment.

**Once purchased with Avalon funds, or officially donated to Avalon, any such equipment belongs to the organization.** It technically becomes the property of the national Realms of Avalon, Inc. corporation, not the Realm or Subdivision that purchased it, and needs to be handled by the rules for nonprofit organization equipment. Most of the time, this would not be an issue, since it is Avalon policy that Realms and Subdivisions have a right to be in charge of their own equipment. But, it would become important if a group were to dissolve, since by law all organization-owned equipment would have to be specially disposed of (it could not just be taken home by former group members).

**Also, equipment purchased by the organization cannot be used to privately benefit any individual.** For example, if a tent were purchased by a Subdivision, it could not be taken on personal (non-Avalon) camping trips by a member, although it could be used as part of any Avalon activity. This is part of the IRS rules restricting personal benefit from nonprofit organization resources.

**Consider keeping equipment privately owned to avoid nonprofit issues.** In the case of people who would like to donate equipment for group use, sometimes the best solution has been to have the individual(s) involved keep actual ownership of the items, and just let people use them. This avoids the bad feelings sometimes seen in nonprofits when people who have donated items find they can't use "their" equipment for private purposes, or when they leave an organization, but get upset when they can't take "their" equipment with them.

However, with the above issues in mind, group equipment can be useful, and the organization, being a nonprofit, can sometimes get good deals that individuals can't.

## VII. BANK ACCOUNTS

Opening a bank account for a Realm or Subdivision is a logical move, once finances get to a certain point. While Realms of Avalon generally approves the practice, there are important rules to follow.

**The most important requirement is that Avalon must have full access to information about accounts opened with the organization's EIN number.** To that end, the Secretary/Treasurer of the BOD must be listed on the signature card of the bank account.

While this may seem intrusive, it is vital that the national corporation (which is the only level of our organization the banks, IRS, and other Mundane authorities recognize) be able to get financial information at need. All Avalon bank accounts are run under the corporate EIN, and are ultimately the legal responsibility of the Realms of Avalon, Inc. corporation. It could be a very big problem if the corporation needed information about an account right away, but the local Steward was on vacation in Jamaica, the Treasurer was dealing with a family crisis, and nobody at the local level was available to answer questions or provide information.

However, this requirement is for **informational** purposes only. It is Avalon's firm policy that funds earned by a group remain in that group's control.

**The second requirement is that the Secretary/Treasurer of the BOD receive original copies of monthly bank statements in a timely manner.** Often, banks will mail out copies of statements, for a slight fee (which would be reimbursed by Avalon), which makes everyone's job easier.

**The third requirement is that all Avalon Realm and Subdivision checking accounts use double-signature checks.** Signatories should not include married couples or members of the same family. This is an important protection against potential misuse of a group's funds.

Note also that this gives a group extra security that their funds are theirs within the organization, since the Secretary/Treasurer of the BOD would only be able to provide one signature, and could not write a check on the group account without having someone else also sign the check.

If a group has both a Steward and a Treasurer, the Treasurer should be on the account's signature card, but the Steward should not. In groups where the Steward performs the duties of both Steward and Treasurer, the Steward should be on the account's signature card.

## **VIII. REIMBURSEMENTS**

### **A. REIMBURSEMENTS FOR PURCHASES**

Individuals needing reimbursement after making purchases or payments for the group using personal funds must submit a Personal Reimbursement Request form, with the original receipt or receipts attached, to the appropriate Steward. Upon approval by the Steward and Crown or Subdivision Head, the Treasurer will be given a copy of the form, and will reimburse the individual. The Steward will keep the original request form and receipt(s) in their files. Reimbursement requests of this sort should not exceed \$500. Larger payments should be made by the group directly.

### **B. REIMBURSEMENTS FOR SERVICES**

While Avalon does not have regular employees (see Sec. IX, F), one-shot reimbursements for services are another matter -- examples are paying a guest speaker to give a talk, or hiring musicians to play at an event. This is OK.

Note that we may be liable for state and/or federal income tax withholding on this type of reimbursement. Be sure to contact your state tax commission and the IRS (their nonprofit info number is given in the Appendix) about any such payments your group intends to make \*before\* you make them, so the proper paperwork and withholding, if any, can be prepared. If you need assistance in this, contact the Secretary/Treasurer of the BOD, who will help you.

The amount of such payments should be "reasonable compensation," namely they should be fair, but shouldn't exceed the regular value of the service. For example, if a band's regular fee is \$200 a night, then that is a "reasonable" level of payment.

## VII. HOLDING EVENTS, FUNDRAISERS, ETC.

### A. NONPROFIT PURPOSE

When planning activities, we should always keep our stated nonprofit purpose -- education about Medieval and Renaissance history -- firmly in mind. Always ask yourself how a proposed activity relates to this function. All moneymaking activities should have some relation to our nonprofit purpose -- otherwise the income counts as “unrelated income,” for which we are taxed separately, like a for-profit business. Obviously, we want to avoid unrelated income as much as possible.

There are some types of events and activities -- such as running a car repair shop -- which really can't be related to our nonprofit purpose. However, many activities can, with a little creativity, be made educational and fitting for our nonprofit purpose.

**Example:** Running a children's beanbag toss game at a fair is not educational, and would not fit our nonprofit purpose.

**But,**

A beanbag toss game centered around the Wars of the Roses, with posted information about the historical connection would relate to our nonprofit purpose. (We've done this with the Tewkesbury Toss game.)

**Example:** A regular car wash would not be educational.

**But,**

A car wash with participants dressed in garb, and flyers available on historical costuming would have educational value.

**Example:** A bake sale featuring entirely modern foods would not be educational.

**But,**

A bake sale featuring historical foods, with posted information about their history/recipes (and sellers in historical garb) would be educational.

## **B. EXAMPLES OF FUNDRAISING ACTIVITIES**

There are so many things a group could possibly do, it's hard to give a "laundry list" of activities. Creativity in this area is certainly encouraged, though if there are questions about whether or not an activity fits our nonprofit purpose, consulting with the Secretary/Treasurer of the Realms of Avalon BOD, and checking with the IRS nonprofit info line (see Appendix) is a good idea.

### **Activities within the group could include:**

- \* "Taverns" with food for sale
- \* Paid feasts
- \* Prize tournaments with an entry fee

Note that it's perfectly all right to make a profit off of regular activities; often, with good management, it's easy to provide good value to members and the public, but still bring in money from site fees, suggested donations, etc.

### **Activities at other organizations' events could include:**

- \* Various types of booths at Renaissance Faires or similar events, such as:
  - games
  - face painting
  - photos taken of people in historical garb
  - the possibilities are endless, really . . .
- \* Room parties at science fiction conventions
- \* Getting paid to provide "color" at Renaissance-ish events (sometime we do get paying "gigs," in addition to our usual free demos; if they offer money, we can accept it!)

### **Activities organized by us for the general public could include:**

- \* Our own Renaissance Faire (if we get ambitious!)
- \* Concerts or other performances with paid tickets
- \* Car washes (as mentioned above), and similar fundraiser "staples."

Whenever designing activities, always use common sense, and make sure you follow any related local regulations. For example, the ever-popular "shoot the Knight" booth, where people pay to shoot combat arrows at an armored Avalon member, may not be legal in areas where archery in general is not allowed.

Watch out for potential liability, too -- a common suggestion for a fundraiser is to rent people foam rubber "boffer" swords and let them whack at each other. While it sounds fun, and

we'd probably get a lot of takers, the liability issues are far too great to allow it -- the chances of someone getting injured accidentally and suing us are too high. Again, common sense should be a guide here.

### **C. "PROCEEDS DONATED TO" EVENTS.**

An option to keep in mind for fundraising activities is that of events officially run by private individuals, with the profits being donated to Realms of Avalon. There are several advantages here. Individuals organizing the event can be directly reimbursed for expenses, and any profits donated to Avalon become a tax write-off (be sure to issue a receipt for the individual's records!). Avalon benefits, because the organization needs to show a certain level of support from public donations, as opposed to event revenues (which is how profits from Avalon-run events are classed).

Similarly, individuals or groups of individuals interested in selling handicrafts, etc., to benefit the group may find it preferable to form a private business, and donate profits or a percentage of profits to Avalon, while keeping enough money to cover operating expenses, materials, etc. This saves a lot of the time and paperwork involved in issuing reimbursements. Note also that private individuals/businesses are not under such stringent requirements for educational content as is Avalon itself (though it would be nice if at least some link with historical activity was kept, and such events can still be used to help promote Avalon). Events of this nature cannot be advertised as if they were events directly put on by Realms of Avalon, though a phrase along the lines of "all profits will be donated to Realms of Avalon, Inc., a non-profit educational organization" would be quite acceptable, and might put people in a more "charitable" state of mind!

### **D. EDUCATIONAL MATERIALS**

Should a subdivision decide to engage in a fundraising activity involving production of educational materials, such as publishing a cookbook of medieval foods/recipes, they are entirely welcome to do so. However, Realms of Avalon, Inc. reserves the right to review the project before it goes to press. Upon approval, a contract will be drafted protecting the intellectual property rights of the contributors, while allowing Avalon distribution rights to the materials.

Further, when approved, the following disclaimer should be placed on all printed fundraising materials created by subdivisions:

"This is a publication of (insert subdivision here), a subdivision of the Realms of Avalon, Inc., a 501(c)(3) non-profit organization."

## **E. DONATIONS**

Since 501(c)(3) organizations are considered “charitable” in nature, we can also ask for direct donations -- putting out a “please help us educate” can at demos, etc. If doing the Public Television deal of offering some sort of “goodie” for donations of a certain level (like a “free” CD with a \$50 dollar donation, for example), keep the maximum donation level under \$75 -- otherwise, we will start to run into record-keeping issues with the IRS.

## **F. GRANTS**

Our 501(c)(3) status lets us apply for many types of grants. All grant applications have to be approved by the Realms of Avalon, Inc. BOD (since that is the entity Mundanely responsible for such things, and it must know about and provide backing for grant-writing activity), but members who are interested are encouraged to research, suggest, and work on proposals for grants for which we might apply.

## **VIII. THINGS TO AVOID**

### **A. MUNDANE POLITICAL ACTIVITY**

Avalon cannot give money to any political candidates or organizations, nor can Avalon officially offer any political commentary, advice, support or opposition, etc.

### **B. “SNEAKY” UNRELATED INCOME**

“Unrelated” income is income made by an organization that is not directly related to its nonprofit function. See Section VII, A. above. We want to avoid it. Two of the “sneakier” forms of unrelated income as defined by the IRS, and worth mentioning, are:

- \* Selling advertising space in organization newsletters, brochures, etc.
- \* Rental of organization equipment

### **C. RAFFLES AND BINGO**

Income from raffles and bingo-type games is in a special category, and must be tracked and handled differently than regular income. For now, while we are still small and getting organized, these activities should be avoided

Also, speaking from personal experience, raffles are a terrible fundraiser. If you're offering a good enough prize or prizes to get people to buy tickets, you often don't make back the cost of the raffle -- let alone make a profit.

### **D. OWNING LAND**

Owning land or buildings, etc. is difficult for nonprofit organizations. For now, Avalon is avoiding any such purchases. However, **renting** land, buildings, etc. for activities, office space, etc. is fine.

### **E. OWNING VEHICLES**

Vehicles purchased with Avalon funds become Realms of Avalon, Inc. corporate vehicles, and insurance, licensing, etc. would have to be handled by the corporation, not the group actually purchasing the vehicle.

### **F. EMPLOYEES**

Realms of Avalon, Inc. does not hire employees. This refers to people getting a regular salary from Avalon, not one-shot compensations for services (see \*\*\*).

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## **G. CREDIT CARDS**

Avalon groups cannot have organization credit cards.

## **H. ILLEGAL ACTIVITIES**

This is a no-brainer, but for completeness' sake: Avalon should not engage in or make money from illegal activities.

## **IX. STATE AND LOCAL TAXES**

One thing to keep in mind is that, though 501(c)(3) organizations are exempt from federal income taxes, they are **not** necessarily exempt from state sales taxes, and other local taxes. It's hard to say much more than that in a general manual, since this really changes by state and location -- just know that it's an issue that may need to be dealt with. When in doubt, contact the Secretary/Treasurer of the BOD, your state tax commission, and any other local tax authorities.

## **X. APPENDIX**

### **A. RESOURCES**

#### **1. IRS RESOURCES**

**\* Publication 557, *Tax-Exempt Status for Your Organization***

The central document on nonprofit organizations. Available as a PDF on the IRS's website; a large document (60 pages), though much of that refers to the rules for other nonprofits in addition to 501(c)(3) organizations.

**\* The IRS website:** <http://www.irs.gov>

**\* The IRS phone number for ordering tax forms, instructions, and publications:** 1-800-829-3676

Potentially useful if you want a copy of Publication 557, and can't print it off the net for some reason.

**\* The IRS phone number for nonprofit organization assistance:** 1-877-829-5500 (8am - 5pm EST)

Useful resource for questions about the financial/tax side of nonprofit activities. Much shorter hold times than the usual IRS phone services. Their hours are listed as 8am - 9:30pm EST in Pub. 557, but don't believe it. Last time I called, they closed at 5pm EST; consider their hours to be variable, but anything within normal working hours, EST, should work.

#### **2. AVALON RESOURCES**

**\* Realms of Avalon website:** <http://www.realmsofavalon.org>

Avalon forms and Manuals are available as PDF files here.

**\* Realms of Avalon mailing address:** Realms of Avalon, Inc.  
PO Box 3232  
Moscow, ID 83843-1908

All report info, reimbursement requests, and postal contact with members of the Realms of Avalon, Inc. BOD goes to this address.

\* Realms of Avalon Secretary/Treasurer contact info : Ruth Frey  
ruthf@uidaho.edu  
208-882-2462

Contact me with all questions, comments, ideas, etc.

Remember:

*It's easier to give/get  
permission ahead of time  
than forgiveness afterward.*

## **B. FORMS**

The following forms are included in this appendix, and will also be made available separately on the Realms of Avalon website.

**1. Funds Received** (2 per sheet).

**2. Purchase Authorization** (2 per sheet)

**3. Personal Reimbursement Request** (2 per sheet)

**4. Steward's Income/Expense Worksheet** (required as part of each monthly Steward's Report, itemize expenses as necessary on the back of the sheet, or on an attached page -- may be mailed in by regular post, or emailed in a scanned, signed version).



## Funds Received

<b>Office use only:</b> Deposited (date): _____ Deposited by: _____ _____
--

Event Name: \_\_\_\_\_ Event Date: \_\_\_\_\_

Starting Cash \$	
Cash \$	
Coins \$	
Checks \$	
Total Funds \$	

Counted by:

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## Funds Received

<b>Office use only:</b> Deposited (date): _____ Deposited by: _____ _____
--

Event Name: \_\_\_\_\_ Event Date: \_\_\_\_\_

Starting Cash \$	
Cash \$	
Coins \$	
Checks \$	
Total Funds \$	

Counted by:

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**Realm of Avalon**

**Purchase Authorization**

Item Purchased: \_\_\_\_\_

Reason for Purchase: \_\_\_\_\_

Date Ordered: \_\_\_\_\_ Date Received: \_\_\_\_\_

Amount of Invoice \$ \_\_\_\_\_ Invoice # \_\_\_\_\_

Company Name: \_\_\_\_\_

Company Address: \_\_\_\_\_

Comments: \_\_\_\_\_

Check Requested by: \_\_\_\_\_

Officer use only:			
Approved by: _____	Position: _____	Date: _____	
Approved by: _____	Position: _____	Date: _____	
Amount \$ _____	(Check method of payment)	Cash Money Order Check	# _____



**Realm of Avalon**

**Purchase Authorization**

Item Purchased: \_\_\_\_\_

Reason for Purchase: \_\_\_\_\_

Date Ordered: \_\_\_\_\_ Date Received: \_\_\_\_\_

Amount of Invoice \$ \_\_\_\_\_ Invoice # \_\_\_\_\_

Company Name: \_\_\_\_\_

Company Address: \_\_\_\_\_

Comments: \_\_\_\_\_

Check Requested by: \_\_\_\_\_

Officer use only:			
Approved by: _____	Position: _____	Date: _____	
Approved by: _____	Position: _____	Date: _____	
Amount \$ _____	(Check method of payment)	Cash Money Order Check	# _____



Recreation of Avalon

## Personal Reimbursement Request

Receipts must be attached for all requests.

Date: \_\_\_\_\_  
 Requestor's Name: \_\_\_\_\_  
 Purchased for (reason or event name): \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Item description	Cost:
Total Amount Requested	\$

Office use only:			
Approved by: _____	Position: _____	Date: _____	
Approved by: _____	Position: _____	Date: _____	
Amount \$ _____	Check # _____		



Recreation of Avalon

## Personal Reimbursement Request

Receipts must be attached for all requests.

Date: \_\_\_\_\_  
 Requestor's Name: \_\_\_\_\_  
 Purchased for (reason or event name): \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Item description	Cost:
Total Amount Requested	\$

Office use only:			
Approved by: _____	Position: _____	Date: _____	
Approved by: _____	Position: _____	Date: _____	
Amount \$ _____	Check # _____		



# Realms of Avalon Steward Work Sheet



*FILE / MAIL BY FIRST OF MONTH!*

MONTH OF: \_\_\_\_\_

YEAR: \_\_\_\_\_

REALM: \_\_\_\_\_

SUBDIVISION: \_\_\_\_\_

- I INCOME TOTAL: \$** \_\_\_\_\_
- \_\_\_\_\_ Collected Site / Event Fees
  - \_\_\_\_\_ Donations
  - \_\_\_\_\_ Sales
  - \_\_\_\_\_ Interest (if applicable)

**II COSTS/ EXPENSES TOTAL: \$** \_\_\_\_\_

- A EVENTS**
- \_\_\_\_\_ Site / Location Fees
  - \_\_\_\_\_ Rental (s)
  - \_\_\_\_\_ Food
  - \_\_\_\_\_ Other Supplies (Itemize)
- B COMMUNICATIONS**
- \_\_\_\_\_ Postage
  - \_\_\_\_\_ Printing/Photocopy
  - \_\_\_\_\_ Internet
  - \_\_\_\_\_ Other (Itemize)
- C ANCILLARY SUPPLIES**
- \_\_\_\_\_ Total
- D BANKING CHARGES**
- \_\_\_\_\_ Fees
  - \_\_\_\_\_ Checks
  - \_\_\_\_\_ Other (Itemize)
- E SALES TAXES**
- \_\_\_\_\_ (If Applicable)
- F PERMITS**
- \_\_\_\_\_
- G OTHER EXPENSES**
- \_\_\_\_\_ (Itemize)

- III CASH ON HAND TOTAL: \$** \_\_\_\_\_
- \_\_\_\_\_ Petty Cash / Change Fund
  - \_\_\_\_\_ Bank Balance

This is a helpful worksheet to aid Stewards in tracking income, expenses, and other data required by law. Read Stewards Manual for more information about how to legally handle money as a group. *It is very important for each steward to take the time to fill this out accurately because money management or tracking problems can lead to major mundane legal problems. If ever in doubt about an issue, officers can contact the Board of Directors / Avalon Treasurer for advice.*

## Totals

\_\_\_\_\_ **I INCOME**

\_\_\_\_\_ **II EXPENSES**

\_\_\_\_\_ **III CASH**

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*CLEARLY* Print Legal Name: \_\_\_\_\_

Sign Legal Name: \_\_\_\_\_

Date: \_\_\_\_\_

MAIL TO:  
Attn: Avalon Treasurer  
Realms of Avalon, Inc.  
P. O. Box 3232  
Moscow, Idaho 83843

## **C. SAMPLE FORMS AND REPORTS**

(Samples of filled out forms and reports will be added to this section as time allows them to be scanned and added in. )