

***DRAFT MANUAL – SUBJECT TO ONGOING REVISIONS BY
CHANCERY***



IMPERIAL ESTATES WRIT #3

****DRAFT****

STEWARD'S MANUAL

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Anyone is welcome to point out any error or omission that they may find.

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I. CIVIL DUTIES

A. IMPERIAL STEWARD

1. Advise the Imperial Crown on matters concerning the Imperial treasury and status of members of the Empire.
2. Advise the Imperial Crown, Imperial Estates General, Crowns/Ruling Nobles and Chapter Stewards on matters concerning the registration of members, receipt and disbursement of dues, and the accounting policies and procedures of the Empire.
3. On a monthly basis;
 - a. Make deposits, pay bills, and update the general ledger
 - b. Report to the Imperial Crown
 - c. Update the Imperial membership register
4. Audit the treasury records of each Chapters once a year.
5. Prepare and file the yearly reports to the Arizona Corporation Commission and the Internal Revenue Service.
6. Act as the Secretary/Treasurer of the Adrian Empire, Inc.
7. Assist the Chapter Stewards.
8. Ensure the collection of taxes and site fees at Imperial Events.
9. Keep an inventory of all chattel goods owned by the Empire.

B. CHAPTER STEWARD

1. Advise the Crown/Ruling Noble and Estates General on matters concerning the Chapter's treasury, the status of members of the Chapter, the registration of members, receipt and disbursement of dues and the accounting policies and procedures of the Empire.
2. On a monthly basis;
 - a. Make deposits, pay bills, and reconcile checkbook
 - b. Send the following reports to the Imperial Steward
 - i. Income and expense journal,
 - ii. New memberships
 - iii. Membership renewals to the Imperial Steward.
3. Advise the Crown/Ruling Noble of the membership status of the members when asked.
4. Insure the collection of taxes and site fees at Chapter events.
5. Keep an inventory of all chattel goods owned by the Chapter.

II. PARLIAMENTARY DUTIES

A. IMPERIAL STEWARD

Report to the Imperial Estates General on the status of the Adrian Empire, Inc., the treasury, and the chattel goods to include, but not limited to the following:

1. Report to Arizona Corporation Commission

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2. Reports submitted to the Internal Revenue Service
 - 1 Balance Sheet
 - 2 Income Statement
 - 3 Statements of Cash Flow
 - 4 Inventory listing of the chattel goods

B. CHAPTER STEWARD

Report to the Estates General on the status of the treasury and the chattel goods.

III. PROCEDURES

A. OPENING A CHECKING ACCOUNT FOR THE CHAPTER

1. Each Chapter may only have one checking account, which is setup by the Imperial Steward. Subdivisions of the Chapter (i.e.: Marches, Counties, etc.) must work through the Chapter bank account. Chapter bank accounts will be setup under the Imperial bank account as a separate "company" in order to keep track of each Chapter's funds and expenses. The local steward will produce a consolidated statement for the Imperial Steward each month.
2. To set up the account the following information is required:
 - i. The name for the account will be in the format of "Adrian Empire, Inc. - <Name of Chapter>." As an example, the account name for a Chapter named Navarre would be "Adrian Empire, Inc. - Navarre").
 - ii. A copy of the "Articles of Incorporation" (see attached)
 - iii. The Adrian Empire's Federal Tax ID number
 - iv. The Social Security Numbers of the people who will be the signatories on the account who will be:
 - a. The Imperial Steward
 - b. At least two local (2) people, such as the Chapter Steward and the Chapter Deputy Steward.
 - c. NOTE: The Crown/Ruling Noble and Chancellor are not allowed to be signatories.
 - v. Bank accounts are held at Chase Bank, which is the same bank as the Imperial bank account.
3. Once you have received the account
 - i. Choose your checks and ensure the checks have the corporate address.
 - ii. Request a deposit book, if needed, as some business checks do not come with deposit slips.
 - a. There will be a bank charge for the checks/deposit book so make sure that the account has sufficient funds to cover these expenses.
 - b. This is an automatic expense incurred with business of the club, the Estates General cannot disallow it.
 - c. You should now have your account opened, ready to conduct the business of the Chapter.

B. OPENING A CHAPTER PAYPAL ACCOUNT

1. Must be requested of the Imperial Crown
2. The Imperial Steward will open and have access to PayPal Account
 - i. Chapters can use the PayPal Account in multiple ways. They can put it on their website for donations, RSVP payments for feasts or upcoming events, site fee payments.

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C. AUTHORIZATION FOR EXPENDITURE OF FUNDS

A signed check request (see attached form) from either the Crown/Ruling Noble or from the Estates General, which is signed by the Chancellor on behalf of the Estates, is required to disburse funds to anyone. Only disburse funds for authorized expenditures, as proven by the check request form. Check Requests for reimbursement (i.e.: the member paid money for an approved expense and is requesting the chapter steward to reimburse the money spent) will be accompanied by a receipt from the original vendor.

It is possible that someone may submit a Check Request for funds to be disbursed prior to the purchase of items. This is a common practice for feasts. In this case, the Check Request will proceed through the same process; however, the receipt does not exist to accompany the request. The Steward will disburse the approved funds to the requestor upon receipt of the Check Request form. The person requesting the funds is responsible for providing receipts to the Steward for all money spent in this manner. All unspent funds and receipts will be turned into the Steward within two (2) weeks of the event for which the funds were disbursed. The total of the unspent funds and receipts will at least equal the funds originally disbursed for the event. Any shortfall of funds is the responsibility of the person originally requesting the funds.

D. REGISTRATION OF MEMBERS

The Chapter Steward is responsible for insuring that as each member pays their dues, their mundane name, address, type of membership, (if family membership the names of the family members), date paid is included on the Membership Form. The Crown/Ruling Noble and their ministers use this information; please keep it as accurate as possible. The Chapter Steward will send a registry form along with the membership forms to the Imperial Steward each month. **Only the Imperially authorized membership form is acceptable.** The Imperial Steward will issue membership numbers for each member. Members whose membership is up for renewal are given a thirty (30) day grace period in which to pay their dues. If they pay after the thirty (30) day grace period, treat the membership as if it was a new membership. Remember, there are offices which have time requirements as "a member in good standing". Once someone has expired and gone past the grace period, the timer starts over. Membership forms are available from the local or Imperial Steward, or on-line at:

- **Paper Membership Form:** <http://adrianempire.org/documents/forms/MembFormImp2001.pdf>.
- **Online Membership Form:** <http://www.adrianempire.org/paypal/>

E. RECEIPT OF DUES

The dues for each type of membership is set by the Imperial Estates; only the Imperial Estates can change this. Local Stewards receive dues from new and renewing members. The Steward must have everyone fill out a membership application. Checks must be made payable to the "Adrian Empire, Inc." The current dues table is printed on the membership form, and is prorated for new members only, based on when they join and pay their dues.

F. ACCOUNTING POLICIES

The Empire conforms to the generally accepted accounting principles.

G. REPORTS AND DOCUMENTS TO BE PREPARED BY A CHAPTER STEWARD

The reports and documents are due to the Imperial Steward 30 days after the main chapter event. The Chapter must conform to these reporting requirements; there are penalties for not doing so:

- Failure to comply for a single month; the Steward is automatically given a public censure and is not credited with a civil participation for that month.
- Failure to comply for two consecutive months; the Steward is removed from office, placed under judicial ban for 1 year and the Chapter Crown/Ruling Noble finds a competent replacement for the Steward.
- Failure to comply for three consecutive months will result in automatic revocation of the Chapter Charter and reduction to an Imperial Shire.

The reports and documents required are:

1. INCOME AND EXPENSE JOURNALS

Journal pages for both income and expenses are included for the use of the Steward, please fill out all information. If there is no activity, send the report stating such. These are, simply put, a chronological order of the income and expenses of the Chapter.

<http://www.adrianempire.org/documents/forms/Steward%20Monthly%20Report.pdf>

2. UPDATED REGISTER & MEMBERSHIP FORM

Update register of new members, membership renewals and site fees.

<http://www.adrianempire.org/documents/forms/StewardEventRegister.pdf>

<http://www.adrianempire.org/documents/forms/MembershipForm.pdf>

3. DUES

All membership dues are to be sent to the Imperial Steward. Do Not Send Cash. Cash is to be converted to a Money Order or Cashier's Check prior to sending to the Imperial Steward. All other forms of payment are to be sent to the Imperial Steward in the form in which they are received.

4. INVENTORY OF CHATTEL GOODS

Update Inventory of Chattel Goods and provide updated copy to Imperial Steward, this should be done when the Crown of the Chapter change hands or yearly for Taxes June 30th.

H. INVENTORY OF CHATTEL GOODS

It is the responsibility of the Steward to maintain the inventory listing of any chattel goods owned by the Empire/Chapter. This is both for the Imperial Steward and Chapter Stewards.

A. Chattel goods may include items such as:

1. Crowns
2. Banners
3. Tents
4. Armor and Weapons
5. Archery Equipment
6. Other unconsumed items that were either purchased or donated to the Adrian Empire.

B. The Report must show the following:

1. Date of purchase or donation.
Please state whether the item was purchased by the chapter or donated.
2. Asset description
3. Initial Value – Actual Price
 - a. If the Initial Value is unknown, provide an estimated value
 - i. Usually the average of three (3) quotes is sufficient.
4. Depreciation of item – Initial Value divided by Life Expectance of item. Example: \$1200.00 Tent / 15 Years = \$80.00 a year
5. Market Value of item – Initial Value-Depreciation (at the time) = Market Value or (3 Quotes and Avg.)
6. How much it would be to replace item.

7. Condition of Items
8. New or Destroyed items.

C. Chapter Crowns

1. Must conduct an annual review of all chattel goods including where it is being held and what the current condition is.

D. Disposal of Chattel

The following are the acceptable practices for disposal of chattel. The Imperial Steward shall be informed in writing of any change in status of condition of any property or equipment. In extraordinary circumstances, such as damaged caused by weather, acts of god, destruction by non-member, chattel shall be disposed of in accordance with these policies. Instances shall be recorded and reported.

1. Sale at market value
 - a. Sale must be done at the highest market value.
 - b. Determination is done by either;
 1. Cost of Item or resale value for constructed goods (whichever is higher)
 2. Average of three comparable bids
 3. Salvage Value (the cost of base materials)
 4. Resale Value
 2. Donation to Non-Profits.
 - a. Chattel may be donated to other non-profit organizations.
 - b. Receipts of donations must be obtained from the receiving organization listing fair market value of items donated and the receiving organizations contact information.
 - c. Original receipts will be sent to the Imperial Steward when reporting. Copies are to be kept at the chapter level.
 3. Destruction
 - a. To ruin the structure, organic existence, or condition and use of.
 - b. Record of approval and destruction will be sent to the Imperial Steward when reporting.
 - c. To get rid of especially as useless or unwanted. (Must not go to Membership)
 - d. Record of approval and disposal will be sent to the Imperial steward when reporting.
 4. Discard
 - a. To get rid of especially as useless or unwanted. (Must not go to membership.)
 - b. Record of Approval and disposal will be sent to the Imperial Steward when reporting.
- E. Chattel Rules Governing Membership
1. Chattel may never end up in the possession of membership unless purchased for fair market value.
 2. Record of sale will be sent to the Imperial Steward when reporting
- F. Conflict of Interest
1. Voting members must abstain from votes regarding sale of items concerning the Empire and themselves, family members or members of their household where financial interest apply.

2. Financial Interest is defined as any situation where money, property or employment can perceivably be affected.
3. A family member is defined by blood or marriage
4. Members of household will be defined as anyone who maintains the same household for over a year.

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