



## Southern California World Service Area Treasurer Guidelines

**History:** The Treasurer is required as the Chief Financial Officer for the registered 501c3 non-profit, SCWS.

**Purpose:** To provide an overview of the requirements for the SCWS officer, the Treasurer, full details can be found in the B4 - Treasurer Guideline Procedures section below.

**Authority:** SCWS Bylaws, Article VI. Delegate, Officers, and Financial Assistants, Section 9. Duties of the Delegate, Officers, and Agents/Employees, D. Duties of the Treasurer.

### **Prerequisites, Requirements, Skills or Talents Needed:**

1. Shall have served as a current or past District Representative and Group Representative and be an active member in Al-Anon Family Groups.
2. In consideration of the realities of financial operations in the fellowship, the Treasurer shall be guided by the following, in order of precedence:
  - A. Al-Anon's; Twelve Traditions.
  - B. Al-Anon's Twelve Concepts of Service.
  - C. Financial experience.
  - D. Common sense; and
  - E. Ability to maintain principles above personalities.
3. It is recommended that the trusted servant has a financial background and experience.
4. As a practical matter, it is recognized that there are occasions when the Treasurer may need to seek assistance from others regarding financial decisions. In those situations, the Treasurer shall cooperate with:
  - A. The Chairperson.
  - B. The Finance Committee as needed in addition to the Chairperson.
5. Situations in which there is not unanimity among the Chairperson and the Finance Committee, decisions shall be processed in accordance with the SCWS Conflict & Complaint Resolution Guidelines. Recommended to be a good listener, organized, and follow instructions.
6. Recommended to be dependable and responsible to all the members.
7. Recommended to have (or be provided with) a computer and be able to work with Excel spreadsheets and QuickBooks and provide written reports to the committee and Assembly.

### **Duties:**

1. The Bylaws of the Southern California World Service Area (SCWS or Area).
2. The group conscience of the Group Representatives of the Area as contained in motions passed at annual Assemblies; and
3. The group conscience of the Southern California World Service Committee (SCWSC) as contained in motions passed at committee meetings.

### **Responsibilities (Details are provided below in the Treasurer Appendix Procedures):**

1. Shall be the Chief Financial Officer of a Registered 501c3 – Non-Profit.
2. Shall be an Officer of SCWS and participate in monthly meetings.
3. Shall manage the donations received by the financial assistants for all events and from all groups, districts, and individuals.



## Southern California World Service Area Treasurer Guidelines

4. Shall sign on all bank accounts.
5. Shall pay all the bills in accordance with the guidelines and the budget.
6. Shall keep and maintain the financial records and the software files.
7. Shall report and provide financial information as requested.
8. Shall prepare financial statements and make financial reports quarterly.
9. Shall provide the Assembly an annual Financial Report and updates as needed.
10. Shall keep a list and prepare or cause to prepare the required local, county, state and federal tax returns such as Annual Tax Return and Statement of Information (State of CA).
11. Shall be a member of the finance committee.
12. Shall calculate the ample reserve annually and recommend the ample reserve amount to the budget committee.
13. Shall send out or cause to be sent out appeals to all Al-Anon Family Groups in Southern California for support.
14. Shall attend seminars, conferences and meetings as may be authorized by SCWS including Committee, Assembly, Convention and SCAC.

### **Amount of time per month, year or term required (Varies based on experience):**

1. Prepare Reports and attend each SCWSC meeting and 2 Assemblies – 32 hours/year.
2. Prepare for the Annual Audit – January – 2 hours
3. Answer Question of the audit committee – January - 8 hours
4. Attend Monthly Officer Meetings – 2-3 hrs. per meeting.
5. Attend Board Meeting – 4-5 hrs. - 4 times a year.
6. Prepare the summary for the CPA for the annual taxes – February 1 hr.
7. Prepare checks for deposit using check scanner (remotely)
8. Post all the Deposits in QuickBooks – Weekly and as needed 2-8 hrs.
9. Review all expense claims for reimbursement and create checks through Bill Pay – Weekly/Bi-Monthly as needed – 1-2 hours
10. Attend Finance Committee meetings as needed – varies 2-3 hours/mo.
11. Oversee SCAC (more detail)

### **Expenses:**

1. Expenses include office supplies, postage, ink, envelopes, checks, deposit slips and stamps, if needed in addition to any travel expenses to attend required events, committee meetings and assemblies.

### **Resources: (Tools and Equipment Needed):**

1. Treasurer Guideline Details
2. SCWS Guidelines and Bylaws
3. Professionals, such as the CPA or bookkeeper
4. A committee of financial assistant to help with the responsibilities.
5. A good computer and printer capable of running QuickBooks. (Equipment will be provided.)
6. Email and access to the Internet.



## Southern California World Service Area Treasurer Guidelines

### Forms Used:

1. Expense Reimbursement Form
2. Mileage Expense Form
3. Advance Form (Check request form)
4. Group Contribution Form
5. Asset Log
6. Event Registration spreadsheet

### Treasurer Guideline Procedures:

#### Application of SCWS Bylaws, Article VI Section 9.D

The Treasurer:

1. **"Shall be the Chief Financial Officer of SCWS."**
  - A. Responsible to the Groups as the Chief Financial Officer (CFO) of SCWS.
  - B. Represents SCWS as the CFO to all outside agencies and organizations; and
    - i. Provide SCWS insurance carrier such personal information as is normal and customary for such insurance.
    - ii. The Area elects to carry Errors & Omissions Insurance for Officers.
2. **"Shall be responsible for all funds & securities of SCWS and delegate to the Financial Assistant(s) the deposit of all such funds in such banks, trust companies or other depositories as shall be approved by the elected Officers."**
  - A. Operating Funds
    - a. Checking Accounts
      - i. Open and maintain bank checking accounts for "Operations" at a bank or equivalent (SCWS funds 100% Federally insured) financial institution convenient to both the Treasurer and the assistants that processes donations. This includes all bank accounts including Certificate of Deposit accounts.
      - ii. Always maintain a positive balance.
      - iii. Maintain an electronic register of all bank account transactions.
      - iv. Signature requirements
        - (a) The Treasurer, Chair, Delegate & Alt. Delegate are signatory to all accounts. Only one signature is required.
        - (b) No officer may sign or cause to be issued a check to themselves without approval from another officer.
    - b. Southern California Alateen Conference (SCAC) Checking account
      - i. SCAC Sponsor and SCAC Chairperson to be signatories on the SCAC bank account. Area Treasurer has oversight of SCAC bank account.
      - ii. Area Chairman and Delegate also have online access to SCAC bank account
    - c. Cash & Cash Advances
      - i. SCWS does not maintain a petty cash fund.
      - ii. May provide Advance funds for SCWS events to the event chair for cash drawer start up for registration and sales.
      - iii. Advances to Officer's or Committee members, as necessary.



## Southern California World Service Area Treasurer Guidelines

### B. Ample Reserve

- a. Calculate the Ample Reserve annually after the close of the books for the prior year and submit the calculation to the Finance Committee for the committee's review and approval.
- b. Upon approval, the Finance Committee will notify the Chairperson. If the increase/decrease is more than \$5,000 for the ample reserve, it needs to be brought to the Assembly for a vote.
- c. Take the necessary action to execute any transfer.
- d. Short-Term Savings [Bank Savings Account]
  - i. Open and maintain a regular savings account at a bank or similar institution (SCWS funds 100% Federally insured).
  - ii. Transfer funds from the savings account to the checking account to finance seasonal cash flow requirements of the Area:
- e. Long-Term Savings [CD's and other long-term investment vehicles]
  - i. Maintain Certificates of Deposit (CD's) and/ or other long-term financial investment vehicles as directed by the Officers.
  - ii. Provide the Officers and the Finance Committee with an accounting of all investments held:  
30-60 days prior to maturity of any single investment, and  
as requested by either committee.
- f. Formula to calculate the size of Ample Reserve.
  - i. The size of the Ample Reserve fund of SCWS is calculated by a formula equal to the annual average sum of the following expenses: Actuals for the previous three years is added and divided by three.
    - (a) Expenses included are:
      1. Officer and Delegate
      2. Coordinator
      3. Committee
      4. Corporate expenses
      5. Chairperson Discretionary fund
      6. SCWSC Committee
      7. Assemblies
    - (b) Expenses not included are events that are intended to be self-supporting through registration and other income, such as:
      1. SCAC
      2. SOS Workshop
      3. Longtimer's Meeting
      4. Other authorized SCWS events.

Calculation of the ample reserve includes all bank accounts. It is useful to maintain the ample reserve as three months operations in the checking and the remaining nine months operations split between the CD's and the savings/money market accounts.



## Southern California World Service Area Treasurer Guidelines

### **3. "Shall record the deposit of and provide acknowledgment for all funds received and document all money due and payable to SCWS from any sources whatsoever."**

#### A. Recording of Deposits:

The Treasurer is responsible for all deposits to the SCWS bank accounts. The Treasurer may be assisted for the remote receipt and accounting of incoming funds. As a suggested segregation of duties, an assistant may receive and deposit the SCWS funds into the SCWS bank accounts. The assistant may process the recording and accounting of the incoming funds in accordance with the following procedures:

- a. For each bank deposit made, the Treasurer shall provide to the assistant; a copy of the bank deposit receipt; the "Contribution Forms" and the original remotely deposited checks.
- b. The assistant may record the contributions in the SCWS QuickBooks as sales receipt weekly.
- c. The assistant will return the deposit records to the Treasurer weekly QB Deposit Detail report.
- d. The Treasurer shall receive all mail from a third-party mail processor (Postal Annex). The Treasurer will maintain a business P.O. Box in the name of SCWS to be used by the Treasurer. The P.O. Box must remain located at the Cypress address.

#### B. Acknowledgment of Funds Received:

"Contribution Receipts" should be emailed for as many donations received as practical. This should be done in accordance with the Internal Revenue Requirements for 501(c) (3) non-profit corporations.

#### C. The Treasurer shall provide an assistant with the information needed to obtain the reimbursement of expenses incurred in the performance of their duties.

### **4. "Shall disburse, or cause to be disbursed, the funds of SCWS as may be authorized by the members of SCWS and directed by the Finance Committee, taking proper vouchers for such disbursements."**

#### A. Disbursements:

- a. disburse funds as directed by the members of SCWS as documented in the following:
  - i. Motions passed by the Assembly.
  - ii. SCWSC guidelines; and
  - iii. Any expense between \$500 and \$2,000 must be approved by the Officers.
  - iv. Expenses under \$500 can be paid at the discretion of the Treasurer.
  - v. Budgeted Expenses approved by the Assembly (above \$2,000).
- b. The Treasurer prepares an annual line by line budget that is approved by the SCWS Finance Committee. At the November Assembly the members of the Assembly, in turn, approve the budget by expense category instead of line by line. The expense categories are as follows:
  - i. Officers & Delegate
  - ii. Coordinators



## Southern California World Service Area Treasurer Guidelines

- iii. Committees
- iv. District and Group Representatives
- v. Events
- vi. Corporate expenses
- c. Disburse funds in accordance with the amounts budgeted for a category for the current fiscal year.
- d. Expenses more than a budgeted category must be approved by Officers if the overall budget for the fiscal year is not exceeded.
- e. No matter what the amount budgeted, SCWS should always pay its incurred liabilities to third parties.
- f. Monitor the Budgeted versus Actual expenses on an ongoing basis.
- g. Provide Budgeted versus Actual reports showing overages or underruns monthly to the SCWS Chairperson.
- h. When it appears that a line-item expense is going to exceed its budget, contact the person whose budget it is and discuss with them what they expect their expenses will be for the balance of the fiscal year.
- i. Periodically contact the members of the SCWS Committee that have budgeted expenses to find out what their expectations of usage of their annual budget is. This to see what budgeted amounts would be available for use within another budget category. Confirm with Chairperson regarding change of budget.
- B. Taking Proper Vouchers:
  - a. Be responsible to provide and maintain forms to be used for the request of disbursements.
    - i. Expense Reimbursement Report (SCWS guideline appendix form)
    - ii. Mileage Check Request form.
    - iii. Advances maybe requested on a case-by-case basis.
  - b. Receive and pay invoices from third party vendors for products or services that have been approved by the SCWS and included in the budget such as Insurance premiums, telephone/Internet conference service, and taxing authorities, etc.
- C. Timing for Submitting Disbursements Requests:
  - a. In accordance with the SCWS Guideline, Expense Reports must be submitted no later than 45 days from the date the expenses are incurred, except that at the end of the calendar year, Expense Reports must be submitted no later than December 15<sup>th</sup>. If the submitter has not met this requirement, the Treasurer may return the Expense Report to the submitter without payment.
- D. Advance Requests:
  - a. SCWS does not usually reimburse expenses in advance of the expense being incurred. However, there are occasions when there is a need for an SCWSC member to request funds ahead of the expenditure. In this case the following procedure is used:
    - i. The requester submits a request to the Treasurer at least 10 days in advance of the expenditure. The request must clearly indicate the nature of the expenditure and the date that the expenditure will take place. After determining that the request is valid, the treasurer issues a check.
    - ii. The requester must submit to the Treasurer within 30 days of the expenditures taking place, an Expense Reimbursement Report with all actual



## Southern California World Service Area Treasurer Guidelines

expenditure receipts attached and showing the amount of the advance. If the actual expenditures were less than the advance, the requester must include a check or money order in the amount of the unused advance.

- iii. The treasurer does not approve additional advances from the requester until expense report(s) have been submitted documenting the expense for which the advance was originally approved and no funds are left unspent.
- iv. If the requester fails to provide the receipts and accounting for the expenditures, the Treasurer at the end of the calendar year is required to report the amount of the Advance as income to the Requester on FORM 1099-MISC as required by the IRS.
- v. The treasurer records the advance in the account of **"Suspense"**.

### **5. "Shall keep and maintain adequate and correct accounts of SCWS properties and business transactions, including accounts of its assets, liabilities, receipts, disbursements and losses."**

A. Financial Accounting. The books of SCWS shall be maintained by the **Accrual Method** of accounting.

- 1. Maintain a computer-based bookkeeping system.
- 2. Software property requirements:
- 3. Standard, commercially available third-party software (e.g. QuickBooks)
- 4. Must contain and use "audit trail" feature.
  - a. Must contain password protection; and
- 5. May be operated on SCWS owned computer equipment OR TREASURER OWNED EQUIPMENT.
- 9. Password Protection
- 10. The accounting software password protection capabilities must be used. The Treasurer shall setup the password which is then shared with the Alternate Delegate. Password should be changed if either the Treasurer or Alternate Delegate person changes.
- 11. Monthly Reports
  - A. The Treasurer shall produce standard financial reports each month.
    - 1. Balance Sheet
    - 2. Income Statement
    - 3. Budget vs. Actuals

B. Monthly reports shall be provided to each of the Officers.

C. Property Lists

- 1. The Treasurer shall maintain a list of all personal property owned by SCWS (computers & peripherals, software, furniture, etc.).
- 2. Descriptions including model number and serial numbers, if applicable.
- 3. Date acquired
- 4. Cost
- 5. Current status
- 6. Depreciation Schedule
- 7. The Treasurer shall provide a written property report annually to the Officers and Chair of Finance Committee.





## Southern California World Service Area Treasurer Guidelines

8. The Treasurer shall provide the Bylaws and Insurance Coordinator with up dated property lists as appropriate.

### D. Files to Keep.

12. Tax Returns - Keep on hand the most recent 3 years of Federal Forms 990 or 990EZ, so they can be available on request. Scan tax returns and upload to SCWS Treasurer DropBox. Keep in originals in permanent files.
13. Insurance policies and facility contracts, etc. – Scan documents and upload to SCWS Treasurer DropBox. Copy of payment voucher to be attached to the document.
14. Contracts and Insurance policies are filed in separate folder for seven years.

### **6. "Shall render to the Officers, whenever requested, an account of any and all of his or her transactions as Treasurer and of the financial condition of SCWS."**

- A. Provide the accounts when requested.
- B. Requests for special accountings must be made by at least two other Officers or members of the Finance Committee.

### **7. "Shall prepare quarterly, and a year-end report."**

- A. Quarterly Contributions Report  
Provide quarterly contribution reports to the editor of the *Bulletin* for publication.
- B. Year End Report
  - a. Produce standard financial reports, specific special reports, and any other reports or explanations necessary to communicate the financial condition of the Area to the SCWS.
    - i. Balance Sheet
    - ii. Income Statement
    - iii. Budget vs Actual Report.
    - iv. Group Contributions for entire year and submitted to Editor of the *Bulletin*.
  - b. The Final Annual Report shall be presented at the May Assembly.
    - i. Present the preliminary Annual Report at the first SCWSC meeting of the fiscal year and provide it for publication in the subsequent issue of the *Bulletin*.
    - ii. Provide the final annual report to the *Bulletin* for publication in the May Assembly Issue of the *Bulletin*.

### **8. "Shall provide a copy of the annual reports to the Tax Preparer for the required local, county, state and federal tax returns/payments, and submit them on or before the deadlines and send copies of the tax returns to the Chairperson."**





## Southern California World Service Area Treasurer Guidelines

### **9. A. Income Tax Returns**

- a. Contract with a Tax Preparer: To prepare SCWS Federal and State income tax returns.
  - i. The services shall include:
    1. Prepare the previous tax year federal and California tax exempt tax returns.
    2. Federal Form 990, "Return of Organization Exempt from Income Tax."
    3. California Form RRF-1, "Periodic Report to Attorney General."
    4. California Form 199, "California Exempt Organization Annual Information Return."
  - ii. The Treasurer shall provide tax preparer with all required financial information.
    1. List of current Officers. Officers may use the corporate address when placing the address in public forms so that their address anonymity may be maintained.
    2. Income Statement produced by accounting software.
    3. Balance sheet, produced by accounting software.
    4. Statement of tax year Program Service Accomplishments.
    5. Anything else required upon request of CPA.

### **10. "Shall keep a copy of and prepare, or cause to be prepared, the required local, county and state sales tax reports/payments, and submit them on or before the deadlines, copies to be sent to the Chairperson.**

- A. Maintain a chronological list of all required tax filing requirements.
- B. "Statement of Information" to Secretary of State (every two years) for non-profit the filing is done every even year (e.g, 2022).

### **11. "Shall be a member of the SCWS Finance Committee."**

- A. The Finance Committee has two functions.
  1. Propose the Annual Budget
  2. Oversee the Audit.
  3. Serve as Advisory to Area
  4. Propose contribution to WSO.

### **12. "Shall attend all Assembly and SCWS meetings.**

- A. The Treasurer is a full member of the Finance Committee for this task: voice and vote.
- B. The Treasurer shall assist the Finance Committee by providing the financial reports necessary for the preparation of a budget proposal and the annual audit.

### **13: "Shall provide the Financial Assistants all necessary materials for their duties.**

- A. Appropriate log forms (donations, registrations, etc.)
- B. List of information required on each log forms (cash count)
- C. SCWS reimbursement form



## Southern California World Service Area Treasurer Guidelines

- D. List of acceptable reimbursable expenses (envelopes, paper, postage, payment of PO Box rental, mileage, etc.)
- E. Endorsement stamp and deposit slips if needed.

### **14. "May attend seminars, conferences, and meetings as may be authorized by SCWS."**

- A. The Treasurer or designated financial assistant may attend all seminars, conferences, and meetings which SCWS has a financial responsibility.
  - a. Required events.
    - 1. Events which currently meet these criteria's.
    - 2. SCWS's Assembly and Special Assemblies.
    - 3. SCWSC meetings.
    - 4. SOS Workshop
    - 5. Longtimer's Meeting

Other meetings or events involving Treasurer participation.

- i. Events which do not **currently** meet this criteria:
    - 1. Alcoholics Anonymous H & I Conference.
    - 2. SCAA Convention
    - 3. AFG Convention
  - ii. Each individual SCWS event shall have a treasurer or financial assistant for the event. The SCWS Treasurer shall provide each financial assistant with the financial assistant guidelines.
- b. The Treasurer is reimbursed for expenses incurred in attending required events.

### **15. "Shall perform all duties incident to the office of Treasurer and such other duties as may be required by law, by the Articles of Incorporation of SCWS, or by these Bylaws, or which may be assigned to him or her from time to time by SCWS."**

- A. The Treasurer shall perform all duties of the Treasurer incident to the office of the Treasurer and such other duties as may be required by law, by the Articles of Incorporation of SCWS, or by the Bylaws.
- B. The Treasurer shall perform other duties as assigned by the Chair, or the members of SCWS.
- C. If these additional duties are of a recurring nature, these guidelines shall be revised to include them.