Southern California World Service (SCWS)
Area Treasurer Guidelines

History: The Treasurer is the Chief Financial Officer for the registered SCWS 501c3 non-profit. The Board of Directors for the Corporation has the ultimate fiduciary responsibility for making major financial decisions.

Purpose: To provide an overview of the eligibility, qualifications, requirements, and responsibilities of the SCWS Treasurer, please review the job description at https://scws-al-anon.org/treasurer-job-description/.

Authority: SCWS Bylaws, Article 8, Officers, Section 8.6.4, Treasurer Responsibilities.

Application of Southern California World Service of AFG, Inc. Bylaws, Article 8, Section 8.6.4:

TREASURER: The Treasurer/Chief Financial Officer shall be the financial officer of the Corporation and shall provide advice to the Corporation with respect to general financial policy and ancillary matters subject to such directions as may be given by the Board of Directors. The Treasurer is an authorized signatory for the disposition of funds of the Corporation on deposit in banks and other holding accounts. The Treasurer shall be responsible for accounting procedures, security of funds, books of accounts, and financial records, and has general oversight authority respecting these matters.

1. Responsible for representing the Corporation as the Chief Financial Officer (CFO) of SCWS and representing the groups as the Area Treasurer.
2. Represents SCWS as the CFO to all outside agencies and organizations; and
   a. Provide the SCWS insurance carrier such personal information as is normal and customary for such insurance.
   b. The Area has elected to carry liability insurance for Officers and Directors.
   c. The Area has elected to carry liability insurance for registered Al-Anon/Alateen Groups for our Southern California Area that meet in person.

The Treasurer of the Corporation (the "Treasurer") shall attend to the following:

Section 8.6.4.1 Books of Account

The Treasurer shall keep and maintain, or cause to be kept and maintained, adequate and correct books and records of accounts of the properties and transactions of the Corporation, including accounts of its assets, liabilities, receipts, disbursements, gains, losses, capital, retained earnings, and other matters customarily included in financial statements. The books of account shall be open to inspection by any Director at all reasonable times.

1. Financial Accounting—The books of SCWS and the Southern California Alateen Conference (SCAC) shall be maintained by the **Accrual Method** of accounting.
2. Maintain a computer-based bookkeeping system.
3. Software property requirements:
   a. Standard, commercially available third-party software (e.g. QuickBooks).
   b. Must contain and use "audit trail" feature.
   c. Must contain password protection and different user access.
   d. May be operated on SCWS owned computer equipment or TREASURER OWNED EQUIPMENT.

e. Set up and support provided by Area Website Coordinator.

4. Equipment and Software Inventory
   a. The Treasurer shall ensure that the Website Coordinator maintains a list of all equipment and software owned by SCWS (computers and peripherals, software, other technology equipment, etc.) including the following information:
      1) Descriptions including model number and serial numbers, if applicable.
      2) Date acquired
      3) Cost
      4) Current status
      5) Depreciation Schedule
   b. The Website Coordinator shall provide a written Equipment and Software Inventory report annually to the Officers and Chair of Finance Committee.
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.
6. Files to Keep:
   a. 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/or upload to SCWS Electronic Files. Keep hard copy originals in permanent files.
   b. Insurance policies and facility contracts, etc.: Scan documents and upload to SCWS Electronic Files. Keep copy of payment voucher to be attached to each document. Hard copies of contracts and Insurance policies are filed in separate folder for seven years.
7. Provide information regarding accounting records to Directors of the Corporation when requested. Requests for special accountings must be made by at least two Directors or members of the Finance Committee.

Section 8.6.4.2 Financial Reports

The Treasurer shall prepare, or cause to be prepared, and certify, or cause to be certified, the financial statements to be included in any required reports.

1. Financial Reports
   a. The Treasurer shall produce standard SCWS and SCAC financial reports monthly, year-to-date, and annually.
      1) Statement of Income and Expenses
      2) Statement of Financial Position
      3) Year over Year Comparison
   b. Monthly reports shall be provided to each of the Officers.
   c. Year-to-Date and Annual reports shall be presented at AWSC and Assembly Meetings and published in the Bulletin and posted on SCWS Website.
2. Year-to-Date and Annual Contributions Report: Provide to the editor of the *Bulletin* for publication and the Website Coordinator for posting on SCWS Website.
3. Year End Reports
   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.
      1) Statement of Financial Position
      2) Statement of Income and Expenses

3) Budget vs Actual Report
b. Group Contributions for entire year.
c. The Annual Report shall be presented at the February AWSC Meeting and the May Assembly.
1) Present the preliminary Annual Report at the first AWSC Meeting of the fiscal year. The Annual Report includes Statement of Financial Position, Statement of Income and Expenses, the Budget vs Actuals, and Group Contributions.
2) Present the final annual report to the May Assembly.

4. 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 Directors of the Corporation.
5. Income Tax Returns
a. Contract with a Tax Preparer to prepare SCWS Federal and State income tax returns. 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."
b. The Treasurer shall provide tax preparer with all required financial information:
1) List of current Board of Directors. Officers may use the corporate address when placing the address in public forms so that their address anonymity may be maintained.
2) Statement of Income and Expenses.
3) Statement of Financial Position.
4) Statement of tax year Program Service Accomplishments.
5) Anything else required upon request of the Tax Preparer.
6. 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 Directors of the Corporation.
a. Maintain a chronological list of all required tax filing requirements.
b. "Statement of Information" to Secretary of State (every two years) for non-profits; the filing is done every even year (e.g, 2026).

Section 8.6.4.3 Deposit and Disbursement of Money and Valuables

The Treasurer shall deposit, or cause to be deposited, all money and other valuables in the name and to the credit of the Corporation with such depositories as may be designated by the Board; shall disburse, or cause to be disbursed, the funds of the Corporation as may be ordered by the Board; shall render, or cause to be rendered to the President and Directors, whenever they request it, an account of all of their transactions as Treasurer and of the financial condition of the Corporation; and shall have other powers and perform such other duties incident to the office of Treasurer as may be prescribed by the Board or these Bylaws.

1. Shall be responsible for all operating funds and 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 Board of Directors.
a. Checking Accounts

1) 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.
2) Always maintain a positive balance.
3) Maintain an electronic register of all bank account transactions.
4) Signature requirements
   (a) The Treasurer, Chair, and Delegate are signers on all accounts and have online access. Only one signature is required.
   (b) No officer may sign or cause to be issued a check to themselves without email approval from another officer.

b. Southern California Alateen Conference (SCAC) Checking account: The SCWS Areas Treasurer, SCWS Chairperson, and SCAC Treasurer are the signers and have online access to the SCAC bank account. The Area Treasurer has oversight of SCAC bank account.
c. Cash and Cash Advances
   1) SCWS does not maintain a petty cash fund.
   2) SCAC maintains a $100 petty cash fund.
   3) May provide Advance funds for SCWS events to the event chair for cash drawer start up for registration and sales.
   4) Advances to Officers or Committee members, as necessary, per request by email.

2. Shall maintain an 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 their review and approval.
   b. Upon approval, the Finance Committee will notify the Board of Directors. 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]
      1) Open and maintain a regular savings account at a bank or similar institution (SCWS funds 100% Federally insured).
      2) 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]
      1) Maintain Certificates of Deposit (CD's) and/or other long-term financial investment vehicles as directed by the Board of Directors.
      2) Provide the Board of Directors 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.
      1) 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:

i. Officer and Delegate
ii. Coordinator
iii. Committee
iv. Corporate expenses
v. Area World Service Committee
vi. Assemblies

(b) Expenses not included are events that are intended to be self-supporting through registration and other income, such as:
i. SCAC
ii. SOS Workshop
iii. Longtimers' Meeting
iv. Other authorized SCWS events.

(c) 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.

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:
      1) 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.
      2) The assistant may record the contributions in the SCWS QuickBooks as sales receipt weekly.
      3) The assistant will return the deposit records to the Treasurer weekly QB Deposit Detail report.
      4) The assistant will maintain records of PayPal transactions/
      5) 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:
      1) Disburse funds as directed by the members of SCWS as documented in the following:

a) Motions passed by the Assembly.
b) Treasurer Guidelines; and
c) Any expense between $500 and $2,000 must be approved by the Board of Directors.
d) Expenses under $500 can be paid at the discretion of the Treasurer. For unusual expenses or requests denied, approval should be sought from another Officer.
e) Budgeted expenses approved by the Assembly (above $2,000).

2) The Treasurer prepares an annual line by line budget that is approved by the SCWS Finance Committee and the Board of Directors. In August, the Budget is presented to the AWSC for input. After final approval by the Board of Directors, the Budget is presented to Group Representatives at the November Assembly, to accept the budget by expense category instead of line by line. The expense categories are as follows:
   a) Officers and Delegate
   b) Coordinators
   c) Committees
   d) District and Group Representatives
   e) Events
   f) Corporate expenses
3) Disburse funds in accordance with the amounts budgeted for a category for the current fiscal year.
4) No matter what the amount budgeted, SCWS should always pay its incurred liabilities to third parties.
5) Monitor the Budgeted versus Actual expenses on an ongoing basis.
6) Provide Budget versus Actual reports showing overages or underruns monthly to the SCWS Officers.
7) 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.
8) Periodically contact the members of the SCWS Service Panel or Area Committees that have budgeted expenses to find out what their expectations of usage of their annual budget is. This is to see what budgeted amounts would be available for use within another budget category. Confirm with Board of Directors regarding change of budget.

b. Taking Proper Vouchers:
   1) Be responsible for providing and maintaining forms to be used for the request of disbursements.
      a) Expense Reimbursement Report
      b) Advances may be requested by email and provided on a case-by-case basis.
   2) 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 or Reimbursement Requests: In accordance with the SCWS Treasurer Guidelines, Disbursement or Reimbursement Requests must be submitted no later than 45 days from the

date the expenses are incurred. However, at the end of each calendar year, end-of-the-year requests must be submitted no later than December 15. If the submitter has not met this requirement, the Treasurer may notify requester that payment will not be made.

d. Advance Requests: SCWS does not usually reimburse expenses in advance of the expense being incurred. However, there are occasions when there is a need for a Service Panel or Committee member to request funds ahead of the expenditure by email. In this case, the following procedure is used:
   1) 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.
   2) The requester must submit to the Treasurer within 45 days of the expenditures taking place, an Expense Reimbursement Report with all actual 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.
   3) 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.
   4) 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.
   5) The Treasurer records the advance in the account of "Suspense."

5. Shall be a member of the SCWS Finance Committee that meets monthly. Finance Committee functions include:
   a. Propose the Annual Budget.
   b. Review monthly financial statements against bank records and make sure all reports are available to officers.
   c. Advise Treasurer on investment of reserve funds based on how often the funds from prudent reserve have been used.
   d. Review policies and monitor discretionary expenses to safeguard area resources.
   e. Oversee the Annual Financial Review.
   f. Serve as Advisor to Board of Directors, the Service Panel, AWSC, and Assembly.
   g. Shall monitor and calculate the ample reserve annually, monitor investment of reserve funds, and identify excess funds available for contributions to the World Service Office to make recommendations to Board of Directors.
   h. Ensures the SCWS/SCAC Finance Committee meets monthly. The Committee functions include:
      1) Review of monthly transactions and financial reports.
      2) Review of proposed budget.
      3) Preparation for annual financial review.
      4) Oversee implementation of financial procedures and issues.
7. Shall provide the Financial Assistants all necessary materials for their duties.
   a. Appropriate log forms (contributions, registrations, etc.).
   b. List of information required on log forms (cash count).

   c. SCWS Reimbursement Procedures and list of acceptable reimbursable expenses (envelopes, paper, postage, payment of PO Box rental, mileage, etc.).
   d. Endorsement stamp and deposit slips if needed.
8. 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.
9. 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, by the Corporation Bylaws, or which may be assigned as needed.