

OREGON AREA AL-ANON BUDGET POLICY

BUDGET AUTHORITY STATEMENT

The Oregon Area assembly reserves the authority to finance Oregon Area Al-Anon activities. No area officer, coordinator or member of the Area World Service Committee (AWSC) may obligate Oregon Area Al-Anon funds without the approval of the Oregon Area assembly. This is normally done annually in the budget approval process.

The treasurer may not make payments that exceed the approved budget. If area officers, coordinators or others with spending authority for a budget line item find that expenses for their work will exceed the budget, they must notify the Audit-Budget Committee to request additional budget authorization. The committee may authorize an additional budget amount, which must be shifted from another expense line item.

Prudent Spending Policy

Our leaders are but trusted servants. When you are spending money on Oregon Area business, be aware that these resources are donations from the Oregon Area members.

Advance Funds

• Normal:

Some Area activities normally need Area money in advance, which is paid back at the time of the event or earlier if possible.

Advance money might be needed for the new Area Secretary. These advance funds will be paid back to the Area at the close secretary's term of office. These accounts will be replenished during the term upon presentation of paid receipts.

The Area Treasurer may need advance money to set up a post office box, and the delegate may need advances for delegate's expenses. All these may be processed by the treasurer within the approved budget.

• Extenuating/Emergency:

If the Area Treasurer is asked for advance funds outside the listed Authorized Expenses, approval must be given by the Area Chairperson and at least one member of the Audit-Budget Committee.

Other members of AWSC may need advance monies for travel, etc. Upon receipt of appropriate documentation, the Area Treasurer and at least one member of the Audit-Budget Committee may advance monies if they fall within the approved budget. Receipts must be sent to the Treasurer with any unused money once the reason for the advance is complete.

• Reserves [See Warranty One]

The Oregon Area's reserve is equal to one-third of actual expenditures of the previous year. If it is necessary to dip into the reserves to pay for Area expenses, the Area Treasurer will notify groups that the Area needs more contributions. This should be done using the links of service.

Authorized Expenses

• Officers and Coordinators Expenses

See the chart on page 6, “Authorized Reimbursement Schedule for Oregon Area”, for the kinds of expenses that may be reimbursed for each position.

To request reimbursement for these costs, complete an Expense Reimbursement Form (See page 20) for Oregon Area Officers and Coordinators, which you may obtain from the Area Treasurer and/or on the Oregon Area website. Include a description of the activity, what each payment was for, the amount and name of the vendor. Attach receipts for each cost (attach an explanation if no receipt is attached; this includes motel receipts, etc.). **Sign and date the expense report before giving it to the Area Treasurer.**

Nothing prohibits you from giving your resources voluntarily when conducting Area business. If you should choose to not request reimbursement for Oregon Area budgeted expenses, please keep a record of all such expenses and include them on your annual budget request. Having all the expense information on budget requests for each position will help when future officers step into your position.

• **Office Expenses.** These include phone, copying, postage, and other miscellaneous costs:

• **Phone.** The actual costs of long-distance phone calls for Oregon Area business are reimbursable with documentation in the form of phone bills. Do not request reimbursement for basic monthly phone costs.

• **Copies.** Shop around to find the best copy prices in your location for the number of copies you need. You may get some bulk price breaks if you can arrange to buy copies with another coordinator or officer.

• **Postage.** Prudent use of Area funds suggests you purchase “Forever” stamps. Bulk mail does not appear to be a prudent use of area funds.

• **Miscellaneous.** Miscellaneous costs include paper, envelopes, mailing labels, notebooks, marking pens, transparencies, literature, computer supplies and the like used for Area business.

Do not include equipment maintenance or depreciation expenses in your budget estimates. These costs are not reimbursable.

• **Other.** Some expenses are unique to the activities of different officers and coordinators.

It is the responsibility of individual officers and coordinators not to exceed their approved budgets.

NORMAL OPERATING PROCEDURES

Area Travel Fund (ATF)

- **Group Representatives (GRs).** GRs should ask their groups to pay for their travel expenses to assemblies. Travel expenses paid by the group may include the voluntary group registration of \$10 for assemblies, shared lodging, reasonable cost for meals, and mileage at an agreed-upon rate.

If the group cannot afford to fully support the GR, the GR may request mileage reimbursement from the Area Travel Fund by completing an Area Travel Fund (ATF) Request (see page 20) and presenting it to the Area Treasurer on the first day of the assembly.

Following the instructions on the form, the ATF reimbursement is calculated as follows:

Mileage from group meeting location to assembly is based on the city-to-city mileage shown on the Oregon State Map mileage chart (see page 19). Multiply this by 2 to get the round trip mileage. The Area pays a mileage reimbursement rate derived from the AAA average gas price for the state. The Area Treasurer and Audit-Budget Committee will confer and announce the Area Travel Reimbursement rate to be used prior to the start of each assembly and AWSC.

The ATF form must be turned in to the Area Treasurer at the assembly. Late reimbursement requests may not be honored. Anyone who does not attend the entire assembly is not eligible for reimbursement unless the chairperson grants an excuse (to leave early for a family emergency, for example). Carpool to assemblies whenever possible; only one mileage request per carpool is allowed.

- **District representatives (DRs).** Districts should pay for their DR's travel expenses to assemblies and AWSC. If the district cannot afford to fully support the DR, the DR may request mileage reimbursement from the Area Travel Fund as outlined for GRs at assemblies.

- **Coordinators, officers, past delegates.** To receive mileage reimbursement from the Area for assemblies and AWSC, coordinators, officers, Audit-Budget Committee, and past delegates follow the ATF reimbursement request procedure outlined above using the mileage to the Area event from their hometowns.

Assembly Allowances

Officers, coordinators, members of the Audit-Budget Committee, and past delegates may request reimbursement for: meals and lodging costs of up to maximum of \$150 in addition to mileage. The meals and lodging portion of travel expenses is called the assembly allowance.

The request for assembly allowance is made separately from mileage reimbursement request, although it may be reported on the same form (see pages 20 & 21). Do not combine mileage with meals and lodging amounts, as the ATF is a separate budget line item from the assembly allowance.

The assembly allowance request must be made at the assembly or AWSC attended. The

same procedures apply as for the ATF form written above.

In addition, lodging and meals to be reimbursed must be itemized. Lodging information listed should include the amount you are requesting as your share and the number of nights. Meal information should include the day, the meal, and the amount you are requesting reimbursement for, such as "Saturday dinner, \$7." Total the amounts of meals and lodging on the back of the form and enter the total in the Assembly Allowance box [B.] on the front of the form. Nothing prevents a trusted servant from charging the area less than shown on receipts.

Area World Service Committee (AWSC) meetings

AWSC members, including DRs, are eligible for mileage reimbursement. AWSC members may also request lodging and any necessary meal reimbursement up to the maximum allowance if they do not have funding from their districts and overnight stay is prudent.

Travel other than assemblies or AWSC meetings

The Oregon Area Delegate, members of the Audit-Budget Committee and members of Ad Hoc Committees will be reimbursed travel expenses for conducting Oregon Area AI-Anon business according to the above policies.

Northwest Region Delegates Meeting (NWRD)

Oregon Area policy is to send and fund the current Delegate, Alternate Delegate and one Past Delegate to the annual NWRD meeting with the exception that the Alternate Delegate will be funded only for the first year of the 3 year panel. The Past Delegate will be chosen by drawing a name from the hat at the November assembly prior to the NWRD meeting. The names in the hat will be those of active Past Delegates who wish to be included. Active means those attending the majority of assemblies and AWSC meetings during the current year including excused absences.

Transition expenses

Additional expense is budgeted for transition from outgoing to newly elected area officers and coordinators.

DELEGATE EXPENSE GUIDELINES

All expenses for the Area delegate are charged to a delegate's fund line item.

- **World Service Conference (WSC).** Travel expenses for the delegate to attend the WSC are paid by the World Service Office (WSO). In November or December of each year, the WSO asks the Area for an amount representing the average expenses for delegates to attend the next WSC; the line item is called WSO ETF (Equalized Travel Fund). The Area pays for the delegate's travel expenses getting to and from the airport.

In lieu of a love gift for the delegate, the Area pays for an extra day's hotel and meals so that the delegate may go to the conference a day early.

- **Delegates Meeting.** Expenses of the Northwest Delegates Meeting include registration, travel, meals, motel and miscellaneous expenses incidental to the meeting.

- **Delegate's travel.** All the delegate's Area travel, meals and motels are charged to delegate travel, including actual expenses for attending the State Speaker Meeting, assemblies, and AWSC. When the delegate travels to districts to make a delegate's report, the delegate's travel expenses should be paid by the district if possible.

- **Delegate's Miscellaneous.** Miscellaneous expenses may include telephone, postage, copies, and materials for presentations.

At regular intervals, all delegate expenses are submitted to the treasurer on an Expense Reimbursement Form or otherwise in writing, to include the item purchased, the vendor and the amount, with receipts attached.

Authorized Reimbursement Schedule for Oregon Area

	-----Office Expense-----						Literature		Special	Assembly		-----Other Travel-----			
	Phone	Paper	Envs.	Copy	Postage	Misc	Pamp.	Books	Exps.	ATF	Allow	Mile	Carrier	Lodge	Meals
Officers															
Delegate	x	x	x	x	x	x	x		x[a,b,n]	x	x	x(n)	x	x	x
Alt Delegate	x	x	x	x	x	x	x		x[b]	x	x				
Chairperson	x	x	x	x	x	x			x[c]	x	x				
Secretary	x	x	x	x	x	x				x	x				
Treasurer	x	x	x	x	x	x			x[d]	x	x				
AAPP	x	x	x	x	x	x			x[d]	x	x				
Coordinators															
Alateen	x	x	x	x	x	x	x			x	x				
Archives	x	x	x	x	x	x			x[e]	x	x				
Communicator	x	x	x	x	x				x[f]	x	x				
CPC	x	x	x	x	x		x		x[g]	x	x				
Forum	x	x	x	x	x		x			x	x				
Group Records	x	x	x	x	x					x	x				
Literature	x	x	x	x	x		x	x	x[h]	x	x				
Public Info	x	x	x	x	x		x	x	x[g]	x	x				
Web Coord.	x	x	x	x	x				x[i]	x	x				
Others															
Past Delegates									x[b]	x	x				
Audit-Budget	x	x	x	x	x	x				x	x	x	x	x	x
Ad-Hoc Comm	x	x	x	x	x	x						x	x	x	x
AIS Liaisons															
District Reps									x[j,m]						
Group Reps									x[k]						

Ltr	Definition of Letter
x	Allowable Expense
[a]	Expenses at State Speakers Mtg; Meals at Assemblies, Delegate Expenses at WSO, Hotel & Meals for extra Day at WSO
[b]	Registration, travel, meals and lodging for Delegates Meeting
[c]	Nametags or Badges
[d]	Check Stock, Receipt books, PO Box, Bank Charges
[e]	Storage Rental
[f]	PO Box, Printing and Newsletter exchange copies and postage
[g]	Major outreach events
[h]	Display material, packing cases, shipping
[i]	Programming services and web hosting fees
[j]	Mileage to attend AWSC and/or Assemblies if district cannot cover
[k]	Mileage to attend Assembly if Group and/or District cannot cover
[m]	AWSC allowance for meals and lodging if district cannot cover.

BUDGET REQUEST GUIDELINES

Each year, the Audit-Budget Committee asks Oregon Area officers, coordinators, the Audit-Budget Committee and active past delegates to prepare an annual budget request for the activities they plan for the coming calendar year. Budget requests must be submitted in time for the Committee to prepare a budget and publish it in the Area Communicator newsletter prior to the November assembly.

What is allowed? The Audit-Budget Committee will use the Authorized Reimbursement Schedule to identify reimbursable expense for each position. No more than a one-page description of each request should be necessary. Needs for office expenses, literature, travel other than assemblies and AWSCs, and any other expenses should be estimated using the following suggestions:

- **Travel.** Do not include assembly or AWSC travel. The Audit-Budget Committee will budget for these travel expenses in a separate line item, called the Area Travel Fund.
- **Phone.** Estimate costs of long distance phone calls. Do not include any basic monthly phone costs in budget requests.
- **Paper/envelopes.** To estimate costs of paper and envelopes for Oregon Area business, use local store prices.
- **Copies.** To estimate copy costs, shop around to find the best prices in your location. Prices will vary with the volume of work to be done. Use appropriate job size prices.
- **Postage.** Estimate postage requirements based on First Class rates and purchase “Forever Stamps”.
- **Maintenance/depreciation.** Do not include equipment maintenance or depreciation expenses in budget estimates. These costs are not reimbursable.
- **P.O. Boxes.** Get pricing on post office boxes in local area.
- **Literature.** Use the World Service Office literature order form to estimate needed literature prices.
- **Transition.** In the year following a November election assembly, the Audit-Budget Committee will include additional transition expense in the budget. A nominal amount is budgeted for intervening years, primarily as a marker.
- **Other.** Some expenses are unique to the activities of different officers and coordinators. Unit costs for specialty office items can be obtained from local stores.

BUDGET PROCESS

The Audit-Budget Committee proposes a budget based on budget requests from coordinators, officers and other information. The proposed budget is published in the Area Communicator prior to the November assembly. At the November assembly, individual line items in the proposed budget may be amended by simple majority vote prior to the vote on the whole budget.

The annual budget is then voted on as a whole, and is not approved until it passes with a two-thirds majority vote of the assembly. Once adopted, budgeted expenses cannot be increased. Thus, the budget is a maximum cost budget rather than an estimate of actual expenses.

After the budget has been adopted, expense line items cannot be added except in a case of emergency; this would be done by a two-thirds passing vote at an area assembly. However, the Audit-Budget Committee may shift amounts between line items during the year; these shifts are called budget transfers.

Financial Guidelines for Oregon Area Al-Anon/Alateen Groups

Revised and prepared by the Audit-Budget Committee July 18, 1999

Previous revision by the Audit-Budget Committee June 6, 1988

Treasurers:

A few basic suggestions that might prevent problems are:

- Each member of the group has a responsibility and rights to know what are the income and expenses of the group.
- Financial reports should be made to the group at least once a month, either written or oral.
- The group treasurer should have a year in the program and be a regular member of the group. If the group is brand new, then start with a person who can reconcile a bank statement reliably.
- Bank and record income and expenses promptly.
- Use the group conscience process for any proposed expenses.
- Use and refer to the traditions in the Al-Anon/Alateen Service Manual.

First Things First

Group expenses are listed in priority order. Not all groups have the same kinds of expenses, but the list that follows is to serve as a guide.

First Priority

Group operating expenses: Rent, liability insurance (if not included in rent), literature, reimbursement for the Group Representative's expenses in traveling to assemblies and district meetings including gas, motel, meals and suggested \$10.00 donation to each assembly. Meals to get to and from assemblies at some distance may be included in the GRs reimbursement.

The group may also choose to pay for classified ads, post office box, a Forum group subscription, telephone expenses, and/ or beverages.

Second and Third Priority

Al-Anon Information Service (AIS) (if served by an AIS): Help pay for telephone answering services, meeting list printing, post office box, rent, literature, fundraising seed money, and other office expenses

District: Help pay for District Representative travel to area assemblies, district meetings, AWSC, and visits to groups in the district. District expenses also may include telephone calls, postage, post office box, copying, meeting list printing, fund-raising seed money and other district projects.

Fourth Priority

Oregon Area: Help pay for Area Delegate to attend the annual World Service Conference and visit districts in the area. Also help pay for mileage to assemblies for GRs when their groups cannot pay their travel, for publishing the Communicator and minutes of assemblies, for expenses related to the positions of officers, coordinators, and special committees, including their travel expenses if they are not a GR or DR.

Fifth priority

World Service Office: Group contributions to the WSO are in addition to the requested quarterly appeal for individual contributions.

Address: World Service Office
1600 Corporate Landing Parkway
Virginia Beach, VA23456-1655
(Make check payable to AFG, Inc.)

Special Priority

Oregon Area: State Speakers Meeting once a year: fund-raiser for Oregon area.

Note: Contact your District Representative for the addresses.

Suggestions for Group Treasurers:

1. Open a checking account in the group name at a local bank. Try to find a bank that will waive a monthly service charge. If the group doesn't have a Tax ID number, apply for one using IRS Form SS-4, available at the bank or from the IRS. Your district number, WSO registration number and Group Name can be pre-printed on your checks (handy for keeping track of this information). Please use AFG on your checks. (Instead of Al-Anon or Alateen)
 - A. The group as a whole decides the number of signers on the account. Two -signers- required is recommended, with at least three possible signers on the account in case someone moves away.
 - B. The group should maintain a record of where the checking account is and who the signers are. The group representative is an ideal person to hold these records.
2. Deposit all group collections into the group's bank account on a regular basis.
3. Pay all group expenses by check whenever possible.
4. Pay all group donations by check.
5. The group treasurer gives a financial report at the group's business meeting or at least once a month.
6. The report consists of a beginning balance from the previous report, the amount of income, the amounts of expenses by item, and an ending balance.
7. The treasurer reconciles the checkbook to the bank statement on a monthly basis.
8. The treasurer position should rotate regularly
9. The treasurer is accountable to the group, so questions shouldn't be taken personally. Remember to place principles above personalities.
10. An audit is part of turning over the position to a new treasurer, to protect both the old and new treasurer. The group may also call for an audit at any time to assure its account is being reconciled, the collections are being deposited, and that expenses have been approved by group conscience.
11. Further information on the duties and responsibilities of the group treasurer are in the Al-Anon/Alateen Service Manual.

GUIDELINES FOR FINANCIAL RECORD KEEPING OF EVENTS

These guidelines are a starting point for those handling the financial records for an Area supported event in the Oregon Area. They provide an explanation of the minimum documentation requirements in order for the records to be audited.

A particular software program is not required, although using a computer makes things easier. A simple spreadsheet can provide the required documentation and reports.

Sample reports (on page 13) are attached, based on two Area events: State Speakers Meeting (SSM) and Oregon Alateen Conference (OAC). These are for illustration only, and might not represent all the possible types of income and expenses. Blank forms for use as templates are attached and available for download on the Oregon Area website.

General Financial Guidelines

1. All Area events and fundraisers shall develop a budget of expected expenses and income for each year they are in operation. Arrange expenses and income into categories or sources, and then provide an estimate of expected income or expenses for these categories. A budget is nothing more than an educated guess based on historical data and projections. Provide provisions for what will be done if extra funds are collected or there is a shortage of income.
2. Bank statements need to be printed and reconciled monthly and should be part of the financial records. Provide a report showing outstanding items each month. Use accounting software, the back of the bank statement or create a similar report.
3. Provide the ending bank balance at the end of the event for that year.

Income Guidelines

1. Make copies of all checks received, and/or use a receipt book to track groups and districts that contribute. A list of contributors and amounts shall be provided as part of the financial documentation at audit.
2. Attach check copies or receipts to a copy of each deposit slip, so that the amount of the deposit can be confirmed.
3. Note on each check copy or receipt the category or source of the income.

Expense Guidelines

1. All expenses are to be paid by check from an account in the event's name. If another type of payment is required, members can make purchases with their own money and then request reimbursement.
2. All checks shall require the original itemized receipt, other documentation or a signed form stating that the expense is approved. All expenses should be approved by another committee member before reimbursement or payment.
3. Note on each receipt the category of expense.

Documents to be provided to the Audit/Budget Committee for Audit:

1. All bank statements, with reconciliation reports showing outstanding items attached to each statement.
2. Final income statement for the event (see attached sample reports), with the ending bank balance at the bottom (if the event is ongoing and the money stays in the same account).
3. List of groups and districts that contributed and the amounts give (do not list individuals, unless a substantial amount was given).
4. Copies of each deposit slip, with check copies and receipts for cash received attached.
5. Copies of all receipts for expenses paid or reimbursed to members, with the check number written on the receipt(s). All reimbursements must be approved by another committee member when reimbursing an individual.
6. Spreadsheets or other documents used to track bank balance and categories of income and expenses. Reports from software showing bank ledger and detailed breakdown of income and expenses is acceptable.

Sample Financial Statement for SSM

	Budget	Actual	\$ Over (Under)
Income			
Donations	\$4,000.00	\$3,000.00	(\$1,000.00)
Registrations Fees	\$1,000.00	\$1,000.00	\$0.00
Fundraising Sales	\$500.00	\$200.00	(\$300.00)
Raffles	\$1,000.00	\$1,500.00	\$500.00
Total Income	\$6,500.00	\$5,700.00	(\$800.00)
Expenses			
Location Rent	\$1,000.00	\$1,500.00	\$500.00
Decorations	\$250.00	\$200.00	(\$50.00)
Fundraising Items	\$400.00	\$400.00	\$0.00
Speaker Expense	\$400.00	\$500.00	\$100.00
Meals	\$2,000.00	\$2,500.00	\$500.00
Supplies/Printing	\$300.00	\$200.00	(\$100.00)
Total Expenses	\$4,350.00	\$5,300.00	\$950.00
Total Profit (Loss)	\$2,150.00	\$400.00	(\$1,750.00)
Donation to Area		\$400.00	
Ending Bank Balance		\$0.00	

Sample Financial Statement for OAC

	Budget	Actual	\$ Over (Under)
Income			
Donations	\$ 7,000.00	\$ 8,500.00	\$ 1,500.00
Registrations Fees	\$ 2,000.00	\$ 2,000.00	\$ -
Fundraising Sales	\$ 2,000.00	\$ 1,000.00	\$ (1,000.00)
Total Income	\$ 11,000.00	\$ 11,500.00	\$ 500.00
Expenses			
Food and Lodging	\$ 5,000.00	\$ 6,000.00	\$ 1,000.00
Decorations	\$ 250.00	\$ 500.00	\$ 250.00
Activity Supplies	\$ 200.00	\$ 500.00	\$ 300.00
Scholarships	\$ 1,000.00	\$ 2,000.00	\$ 1,000.00
Fundraising Items	\$ 1,000.00	\$ 500.00	\$ (500.00)
Total Expenses	\$ 7,450.00	\$ 9,500.00	\$ 2,050.00
Total Profit (Loss)	\$ 3,550.00	\$ 2,000.00	\$ (1,550.00)
Starting Bank Balance		\$ 2,500.00	
Ending Bank Balance		\$ 4,500.00	

AL-ANON/ALATEEN GROUP BANK ACCOUNTS

Frequently Asked Questions

The World Service Office (WSO) receives frequent inquiries from members in the US and Canada about opening bank accounts for their Al-Anon or Alateen groups. The following information, based on the shared experience of numerous Al-Anon and Alateen Groups, has been compiled by the WSO to aid groups in making an informed group conscience decision.

1. What do we need to know?

- Al-Anon and Alateen groups are not required to have bank accounts. It is a decision of the group conscience and it is recommended that groups gather all the information pertaining to having a group bank account (including fees and disclosure requirements) for the group discussion.
- Al-Anon and Alateen groups are **mutual support groups**; they are not legal entities; they are not "non-profit organizations"; they are not "not-for-profit" businesses; they are not "branches" or "chapters" of the WSO (Al-Anon Family Group Headquarters, Inc.). Al-Anon and Alateen groups are autonomous in their financial matters.
- Prudence is the guiding principle in money matters in Al-Anon and it is recommended that groups keep only enough funds to cover group expenses and maintain an appropriate reserve (see *Reserve Fund Guideline, G-41*).

2. How do we open a bank account?

US Federal law requires that groups first obtain a Federal Tax ID number from the Internal Revenue Service (IRS) called an Employer Identification Number (EIN) for the bank to keep on file. An EIN does not give legal status to an Al-Anon group and it is not the WSO ID number.

Disclosure:

- The trusted servant applying for the EIN and/or the bank account will be required to provide their full name, address and social security number on the applications.
- It is suggested that a group bank account have at least 2-4 members of the group who can access the account and at least 2 signers on every check.
- This disclosure of personal information would be up to the individual; it is not a requirement of any trusted servant's service position in Al-Anon and Alateen. See next page on how to obtain an EIN.

Fees:

- Most banks will assess fees on group bank accounts without legal proof of the organization's non-profit status (501-c-3).
- The WSO cannot share its non-profit number with local groups because the WSO does not have control over group funds like other national organizations such as the Boy Scouts, religious organizations and other not-for-profit organizations. Please see "Incorporation/Taxes" in the "Digest of Al-Anon and Alateen Policies" section of the *Service Manual*.

Trying to obtain non-profit status from the IRS or Canada Revenue Agency (CRA) could be an expensive and tedious process for an Al-Anon or Alateen Group and the WSO suggests that the groups not apply.

*Our shared experience tells us that smaller, local banks and some credit unions **may** charge less than national banks*

Obtain an EIN for banking purposes only:

- Submit an application online at www.irs.gov.
- The online application requires the applicant to designate which type of entity best describes them from a list of organization types. Al-Anon and Alateen groups would fall in the “Community or Volunteer Group” designation. The group can then proceed to respond to the questions on the pages following;

OR

- Submit a printed form SS-4 via fax or postal mail.
Print the SS-4 form from the www.irs.gov website. Since the EIN is to be used solely for banking purposes, only lines 1-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10 and 18 need to be filled in.

On line 9a, write “Mutual support group meeting weekly”.

On line 10, check “For banking purposed only”.

3. Without a bank account, how do we handle our group funds?

Some groups have altered their schedule of payments to allow for more frequent contributions (sometimes of lesser amounts) to avoid accumulating large sums of cash; e.g. pay rent monthly instead of quarterly. Groups have also shared that purchasing money orders is inexpensive and convenient as they can be purchased in grocery and other retail stores. Some groups use cash to purchase literature from their local Literature Distribution Center while others use a pre-paid debit card to order CAL online.

Note:

It is not recommended that group funds be deposited into a member’s personal checking account for the following reasons:

- Funds deposited in a personal checking account legally belong to the member, not the group. The member will be taxed on the income, if any.
- If the member becomes incapacitated or ill, the group could not access the account. In the event of the member’s death, the account becomes part of the member’s estate and the group would lose the funds.

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Retyped with minor formatting changes by Audit-Budget Committee, Oregon Area, July 2014

This may be photocopied or distributed electronically.

(A) PROCESS WHEN ADDRESS SAME FOR GROUP AND RESPONSIBLE PERSON APPLYING FOR EIN

- * Before you begin the process, gather the following information: Name of Responsible Person applying, social security number, phone number and physical address; Group Name and Group address if different from Responsible Party.
- * Most local banks (call first) will accept this Federal ID, along with minutes from your meeting indicating what your meeting is and persons identified to sign checks. This should alleviate the problem of having to have personal social security on file or going through process of tax exempt 501-C, which large corporate banks may require.

STEP

Directions for Each Step of the Process

- 1 OPEN BROWSER AND TYPE IN WWW.IRS.GOV
- 2 Under Hot Topics --- Click on --- APPLY FOR AN EMPLOYER ID NUMBER [READ PAGE FOR INFO]
- 3 Scroll down and near bottom --- Click on --- APPLY ONLINE NOW
- 4 Click on --- "BEGIN APPLICATION"
- 5 Select "View Additional Types, Including Tax-Exempt and Governmental Organizations" --- Click on --- CONTINUE
- 6 Additional Types: Select "COMMUNITY OR VOLUNTEER GROUP" --- Click on --- CONTINUE
- 7 Please Confirm your selection by Clicking on --- CONTINUE
- 8 Complete the form for the "Responsible Party" -- [a Social Security Number is required here, but this number does not show up on later printouts] --- On this page, also select under Choose One: the first selection --- Click On --- CONTINUE
- 9 Fill in where Responsible Party is located (Not the meeting location and not a PO Box) ---- [if the group address is the same as the responsible party, keep the default selection of no] --- Click on --- CONTINUE [Go to B Process Page if PO Box]
- 10 If you're asked to verify your physical Location, choose the appropriate answer [usually the database version] --- click on --- Accept as Entered OR Accept Database Version
- 11 Tell us about the Community or Volunteer Group. Fill in the official Group Name [used on your literature from WSO]; County and State info should be filled in. Type in month and year group started. Click on --- CONTINUE
- 12 Tell us more about the Community or Volunteer Group - select all no's on this page --- Click on --- CONTINUE
- 13 What does your business or organization do? Select other at bottom of page --- Click on --- CONTINUE
- 14 You have chosen "OTHER" on previous page, Select "Other" again and fill in the box "TWELVE STEP RECOVERY GROUP" (DO NOT USE NUMBERS, SPELL OUT) and click on --- CONTINUE
- 15 How would like to receive your EIN Confirmation Letter? Make your selection -- (If you select "Receive Letter Online", you have your number immediately). --- Click on --- CONTINUE
- 16 Review the summary information (Print this page for your records) Click on --- SUBMIT. If anything is wrong when you review, you will need to start over. The site does not allow you to go backwards.
- 17 Wait for response which may take a few minutes. Your EIN is assigned. Print this page out for your records. Click on --- CONTINUE
- 18 Additional Information is provided about using your EIN.
- 19 Session Ends [If the internet application doesn't work or you get timed out, just start over again. As long as you have not submitted the information, you are fine. Or you can call (800) 829-4933 and they will give you your EIN # and mail the details.

(B) PROCESS WHEN ADDRESS NOT THE SAME FOR GROUP AND RESPONSIBLE PERSON APPLYING FOR EIN

- * Before you begin the process, gather the following information: Name of Responsible Person applying, social security number, phone number and physical address; Group Name and Group address if different from Responsible Party.
- * Most local banks (call first) will accept this Federal ID, along with minutes from your meeting indicating what your meeting is and persons identified to sign checks. This should alleviate the problem of having to have personal social security on file or going through process of tax exempt 501-C, which large corporate banks may require.

Step

Directions for Each Step of the Process

- 1 OPEN BROWSER AND TYPE IN WWW.IRS.GOV
- 2 Under Hot Topics --- Click on --- APPLY FOR AN EMPLOYER ID NUMBER [READ PAGE FOR INFO]
- 3 Scroll Down and near bottom --- Click on --- "APPLY ONLINE NOW"
- 4 Click on --- "BEGIN APPLICATION"
- 5 Select "View Additional Types, Including Tax-Exempt and Governmental Organizations" --- Click on --- CONTINUE
- 6 Additional Types: Select "COMMUNITY OR VOLUNTEER GROUP" --- Click on --- CONTINUE
- 7 Please Confirm your selection by Clicking on --- CONTINUE
- 8 Complete the form for the "Responsible Party" -- [a Social Security Number is required here, but this number does not show up on later printouts] --- On this page, also select under Choose One: the first selection --- Click On --- CONTINUE
- 9 Fill in where Responsible Party is located (Not the meeting location) ---- [if the group has a mailing address, select the yes option] --- Click on --- CONTINUE
- 10 If you're asked to verify your physical Location, choose the appropriate answer [usually the database version] --- click on --- Accept as Entered OR Accept Database Version
- 11 Fill in the Mailing Address of the Responsible Party - This is the Group Mailing Address --- Click on --- CONTINUE
- 12 Tell us about the Community or Volunteer Group. Fill in the official Group Name [used on your literature from WSO]; County and State info may already be filled in. Type in month and year group started. Click on --- CONTINUE
- 13 Tell us more about the Community or Volunteer Group - select all no's on this page --- Click on --- CONTINUE
- 14 What does your business or organization do? Select other at bottom of page --- Click on --- CONTINUE
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MINUTES OF GROUP BUSINESS MEETING*
OF
[GROUP NAME]

Held on [Date] at [Location of meeting including city and state]

It was resolved that the following persons were elected to serve as officers of [Group Name] until further notice:

[Name of each officer]

They are authorized to:

1. Open any checking accounts in the name of the group.
2. Endorse checks and orders for payments of money or otherwise withdraw or transfer funds on deposit.
3. Deposit checks and cash into account.

This resolution supersedes previous resolutions on this subject.

There being no further business, the meeting was adjourned.

Dated: _____

Signature: _____ (Name and position)

Signature: _____ (Name and position)

*This form can also be found on the Oregon Area website.

AREA TRAVEL FUND [ATF] and Assembly Allowance Form

To request reimbursement for Area Travel Fund and/or Assembly Allowance, fill out this form obtained from the Area Treasurer. Figure out the mileage using the Oregon Travel Table and attach receipts for Assembly Allowance (attach an explanation if no receipt is available; this includes motel receipts, meals, etc.).

Member's Name: _____ Office: _____

Mailing Address: _____ City: _____ Zip: _____

If GR or DR: Group Name: _____ City: _____ GR or Alt: _____ Dist: _____

* * * * *

△ Mileage Reimbursement: Group Reps. (GRs) and District Reps. (DRs) should ask their groups to pay for their travel expenses to assemblies. If the group cannot afford to fully support the GR or DR, the GR or DR may request mileage reimbursement from the Area Travel Fund. Anyone who does not attend the entire assembly is not eligible for reimbursement. [Note: one Reimbursement per car.]

Figuring the Mileage Reimbursement:

No of people in my car: _____ Names/positions: _____

Miles from chart (One Way) _____ times 2 = _____ (Total Miles) times _____ cents = \$ _____

If traveling alone, move this amount to A. You are done.

If not alone, divide total miles _____ by # _____ in car which = _____; then multiply this figure by # _____ of AWSC in Car which = _____. Now multiply this by _____ cents and place in A.

A. TOTAL MAXIMUM MILEAGE REIMBURSEMENT [ATF]: \$ _____

△ Assembly Allowance for AWSC Members Only [\$150.00 Maximum]:

B. TOTAL ASSEMBLY ALLOWANCE REIMBURSEMENT: \$ _____*

*To claim Assembly Allowance, please fill in form on back with your expenses and attach receipts. Thank you.

GRAND TOTAL OF A and/or B: \$ _____

Signature: _____ Date: _____

Paid with check no.: _____ Date paid: _____

**Breakdown of Assembly/AWSC Allowance
Lodging/Meal Expenses
[TAKE TOTAL TO "B" ON FRONT]**

Lodging: _____ Dates: _____ Amount: \$ _____

No. of People in your Room: _____ Names/Positions: _____

Amount requested for Reim. of Lodging (Total ÷ by no. in room) Amount: \$ _____

Friday Meals: Breakfast _____ Lunch _____ Dinner _____ Amount: \$ _____

Saturday Meals: Breakfast _____ Lunch _____ Dinner _____ Amount: \$ _____

Sunday Meals: Breakfast _____ Lunch _____ Dinner _____ Amount: \$ _____

Total Lodging/Meal Expense Amount: \$ _____

Important: Please attach your hotel and meal receipts to this reimbursement form.

Sample Financial Report

	Totals
<u>Income Statement</u>	
Seed Money	\$ -
Income from Contributions**	\$ -
Sales	\$ -
Registrations	\$ -
Other	\$ -
Raffles	\$ -
Fund Raiser by Host	\$ -
Total Gross Income	\$ -
<u>Operating Expenses</u>	
Travel and Lodging for Speakers	\$ -
Facility Costs	\$ -
Meals for Event	\$ -
Postage	\$ -
Photocopying	\$ -
Office Supplies	\$ -
P O Box	\$ -
Promotional Items	\$ -
Return Funds	\$ -
Rent of Facility for Fundraiser	\$ -
Supplies	\$ -
Reimbursement for Raffle Goods	\$ -
	\$ -
Total Operating Exp.	\$ -
<u>Net Income / Loss</u>	\$ -
Add or subtract any items that may or may not apply to your event.	
** Detail of this line should be on separate spreadsheet and sent to the	
Oregon Area Treasurer at conclusion of event.	
This Spreadsheet is available in Excel format on the Oregon Area website	

Sample Spreadsheet by Month

Actuals	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Totals
Income Statement														
Seed Money														-
Income from Contributions**														-
Sales														-
Registrations														-
Other														-
Raffles														-
Fund Raiser by Host														-
Total Gross Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operating Expenses														
Travel and Lodging for Speakers														-
Facility Costs														-
Meals for Event														-
Postage														-
Photocopying														-
Office Supplies														-
P O Box														-
Promotional Items														-
Return Funds														-
Rent of Facility for Fundraiser														-
Supplies														-
Reimbursement for Raffle Goods														-
Total Operating Exp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net Income / Loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
** Detail of this line should be on a separate spreadsheet and sent to Oregon Area Treasurer at conclusion of event. This document available on the Oregon Area website on the Service Page.														

**Expense Reimbursement Form
Oregon Area Officers and Coordinators**

Pay to: _____
Name [if different from above]: _____
Position with Area: _____
Mailing Address: _____
City, State, Zip: _____

Please reimburse the following expenses:
List the item purchased or store bought from, the amount paid, the budget category & an explanation if needed.
Please attach your receipts.

1. _____ \$ _____
Budget Category: _____
Explanation: _____

2. _____ \$ _____
Budget Category: _____
Explanation: _____

Total \$ _____

Signature: _____
Date: _____

Paid with check no.: _____
Date paid: _____
[Completed by Treasurer of Oregon Area]

**Expense Reimbursement Form
Oregon Area Officers and Coordinators**

Pay to: _____
Name [if different from above]: _____
Position with Area: _____
Mailing Address: _____
City, State, Zip: _____

Please reimburse the following expenses:
List the item purchased or store bought from, the amount paid, the budget category & an explanation if needed.
Please attach your receipts.

1. _____ \$ _____
Budget Category: _____
Explanation: _____

2. _____ \$ _____
Budget Category: _____
Explanation: _____

Total \$ _____

Signature: _____
Date: _____

Paid with check no.: _____
Date paid: _____
[Completed by Treasurer of Oregon Area]