

## Hill Country Area Narcotics Anonymous Service Committee Meeting

Feb 15, 2025- Kyle, Tx

Treasury Report Dated: February 9, 2026 for the period of January 2026.

Hello HCANA

- Please submit any receipts for reimbursement to me-virtually or in person at ASC.
- If you have any funds to give to HCANA, please do so at area for a receipt.
- For any Group Donations not already submitted, please go for it. Square is available or donate online at [www.hillcountryna.org](http://www.hillcountryna.org). Cash or checks will be accepted at ASC.

The January 2026 Bank Statements have been reconciled with the checkbook, registry and the Ledger. The account is \$0.10 short. Along with the Treasurer's Report, attached are:

- Jan 2026 RBFCU Bank Statement
- Jan 2026 Ledger Details

### BANK ACCOUNT:

Our bank account is currently set up in a way that is inconvenient for the area and against NA guidance.

### Current:

The accounts are set up under a business account with RBFCU. We do not have an EIN, so the bank account is tied to 1 member's SSN.

1. **This creates liability from both standpoints**- For us-whoever that person is could go into the account and do whatever they want. For them- They are responsible for that account, whether involved in the activity or not, and those funds might be considered personal.

2. **To make any changes, the primary signer of the account must be present.** If that person were to be unavailable for whatever reason, we are blocked from adding/removing signers.

3. **The need for new accounts**- To avoid that situation, we would need to set up a different account each time there is a change in who has access to the funds. Currently our account is linked to an unknown member and the primary signer is the previous treasurer. We were unable to add/remove signers because she was not present.

#### **EIN:**

The bank account would be set up using the Area's EIN (A group/business SSN) instead of someone's personal SSN.

1. **The bank account would belong to HCANA**, not any one individual. The governing body of HCANA will always "Own" the account under the EIN, it would not be under one person's SSN. Personal and NA funds would be clearly separated. This follows NA guidelines that are detailed in Bulletin-32R.

2. **No need to create new accounts** when positions rotate or access to funds change. Meeting minutes stating the group has decided to remove a signer will be sufficient to make that change without them present or having to create a new account. Primary Signer- While the area would own the account, an individual would still have to be the primary signer.

#### **EIN TAXES:**

1. **The group will have to file State Sales Tax**. Sales tax is required for all merchandise that the Area/subcommittees sell (ROAR shirts). This does not apply to the homegroups, only the service body. Donations are not considered income and literature priced just above cost is considered cost recovery, therefore not generally taxed. Sales tax from 2025 merch sales would have been between \$75-\$100. Based on NA principles, we are making sales, so as responsible and productive members of society, we need to be paying taxes.

2. **The group EIN does require a "responsible party"**. This person (Treasurer/Chair) will be the IRS contact. Changing the responsible party only requires an IRS form (8822-B) to be mailed in.

#### **RESPONSIBLE PARTY:**

- Considered the person who “manages” the group.
- The primary contact. Requires full personal information on record with the IRS.
- Generally, they have no personal financial liability. This may not hold true if there is any fraud or willful misconduct.

Any member who will be on the bank account will need their full legal name in the meeting minutes to be given to RBFCU. This is in accordance with our Policy and required on the bank’s side.

\*A separate financial sheet may be acceptable so the full meeting minutes don’t need to be given.

### **501(c)(3)**

A lot of effort, costs money, requires ongoing document filing, creation of a board, bylaws, etc.

Please let us know if you have any questions, comments, or concerns.

Georgia F, HCANA Treasurer

210-464-1815

[gfolids1130@gmail.com](mailto:gfolids1130@gmail.com)