

PRINCIPLE STATEMENTS CONCERNING AKT EXPENSES

Commonly Used Terms:

- **Host State**- State hosting Advanced Kairos Training (AKT)
- **Participant** – Volunteer attending Advanced Kairos Training either in or out of their local state
- **Weekend Leader**- Person(s) being trained to lead a Kairos Weekend
- **Ezra**- A software tool for Weekend Leaders
- **Class Size**- 30 participants maximum per class (may have more than one class per program)

All Advanced Kairos Trainings are essentially free to any and all attendees. However, paying the expenses of an attendee is borne by the state sending its' volunteers to AKT training in or out of its local state

- a) This means that all Advisory Councils (AC) or State Chapter Committees (SCC) should be budgeting for any Advanced Kairos Training expenses deemed necessary for their future Weekend Leaders or other attendees that the AC or SCC wants to attend.
- b) Advisory Councils or State Chapter Committees should encourage its volunteers (who may have been used to paying out of their own pocket previously to a Host State) to make their donations to its local Advisory Council instead, to help build the budget and allow for more volunteers to attend trainings..

How Advanced Kairos Training fees are paid (Policy):

Under no circumstances is a volunteer to pay for their own Advanced Kairos Training (no matter their leadership position held in their local state). It is possible for a state to reimburse a Participant for their travel expense and other incidentals in attending an Advanced Kairos Training. If the AKT Coordinator or Host State receives a personal check from a volunteer, they will return the check to the volunteer with a personalized version of the following note. It would be helpful to also send a copy to the Participant's State Financial Secretary:

If a Host State receives an Advanced Kairos Training fee from a bank account other than a Kairos entity, they shall have 2 options:

- Keep the amount paid by the volunteer as a general contribution from an individual/friend of Kairos. Taking this action is UNFAVORABLE to the Host State, complicates the accounting, creates a loss of paper trail of the true income collected towards the Advanced Kairos Training and is NOT recommended. Accepting a contribution from a volunteer directly shall be included in the Host State's Gross Receipts which is subject to the affiliation fee.
- Instead, we recommend, but do not require that the Host State void the check and return it to the volunteer with a personalized version of the following note enclosed with their returned voided check. It would be helpful to also send a copy to the Participant's State Financial Secretary:

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Dear {volunteer's name},

Thank you for your recent contribution. All of our Advanced Kairos Training (AKT) are free to our volunteers, so we have returned your contribution for your attendance at our AKT training on {date}.

Your contribution is appreciated; however, we ask that you reissue the check to your local Advisory Council as a general contribution as that will be most appreciated and certainly help to provide more Advanced Kairos Training (AKT) opportunities to you and other volunteers in your local Ministry. As it is customary for each Advisory Council to budget and approve the volunteers it sends to AKT training, we ask that you please check with them to confirm your registration. All registrations must come directly from a Kairos Advisory Council, Area or State.

Thank you again for generosity and service in this Ministry.

May God continue to bless you! Warmly,
{Signature}
{Title of Host State Financial Secretary}

How Advanced Kairos Training fees are paid (Accounting Procedure):

Host States shall use a system to track registrations received but not paid and shall record all payments in QuickBooks upon receipt (cash basis). The Host State Financial Secretary should record the payment in QuickBooks using a Payment Receipt (sales receipt module in QuickBooks) itemizing the name of each attendee for tracking purposes. Host States are not required to email a copy of the payment receipt to the state.

In the Payment Receipt, separate each payment receipt by appropriate Kairos entity:

Model 1 or 4 state participant = Kairos state name is the customer name (put attendee name and AC name in the memo)

Model 2 state participant = Kairos AC name is the customer name (put attendee name in the memo) Model 3 state participant = Kairos Area is the customer name (put attendee name in the memo)

Participants are from a Model 1 or Model 4 state:

In a Model 1 state, the Participant Advanced Kairos Training fee is paid from the Kairos state bank account for its volunteers and sent to the Host State.

Participants are from a Model 2 state:

In a Model 2 state, the Participant Advanced Kairos Training fee is paid from the Kairos AC bank account for its volunteers and sent to the Host State.

Participants are from a Model 3 state:

In a Model 3 state, the Participant Advanced Kairos Training fee is paid from the Kairos Area bank account for its volunteers and sent to the Host State.

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Inclusion/Exclusion in Gross Receipts:

Because the volunteer shall make all contributions as a general donation to its local AC, these amounts are: Fully tax deductible as a contribution (whereas if they paid for Advanced Kairos Training directly would not be tax deductible), and Included in gross receipts for the Participant's local state

By conducting and keeping Advanced Kairos Training payments within the Ministry bank accounts exclusively, the Host State does not have to pay an additional affiliation fee for money collected for these trainings.

The trainer fee paid by the Host State to the Int'l office shall still continue to be required and includes charges for travel expenses of the trainers, along with the preparation and printing costs of the Attendee Handbooks and handouts.

Be sure to inform participants to bring their Program Manual (None will be provided at the training site)

Musicians: Please feel free to bring your instruments with you.

Note to All AC, Area, and States:

All registrations please keep in mind that the cutoff date to accept Advanced Kairos Training registrations had been modified slightly for simplicity sake. **The cutoff date is two Fridays prior to the Friday that the training starts at 4:00PM Eastern Standard Time.**

Again, to emphasize, if an attendee wishes to make a personal gift to help defray the costs of attending an Advanced Kairos Training, he/she should make their donation directly to his/her sponsoring Advisory Council or State Chapter Committee, and NOT to the State hosting the Advanced Kairos Training (AKT). Attendee's gift to the Advisory Council or State Chapter Committee is a donation, and is still subject to an affiliation fee due from the Advisory Council or State.