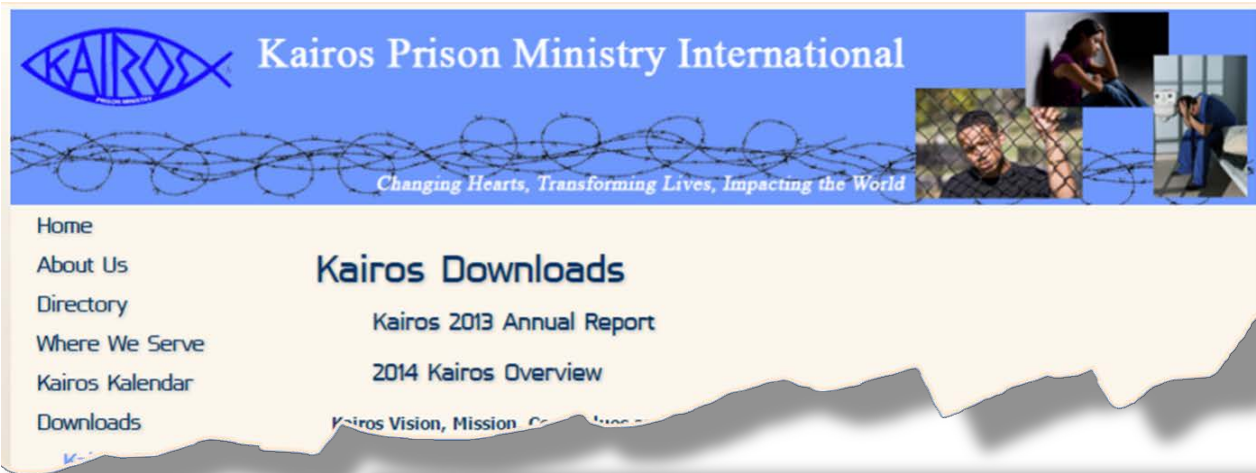




I. Key Website

The key website for Kairos volunteers to find virtually any information is:

www.mykairos.org/downloads




Principle Statements Regarding AKT Expenses

Training Procedures for Non-4th Day Volunteers


AKT Coordinator's Guide


Financial


Financial Policies and Practices  Adobe Acrobat


FPP Job Descriptions  Adobe Acrobat

Request to Open a Bank Account  Microsoft Excel


Request for Cash Advance  Microsoft Excel


Check Request Form  Microsoft Excel

Cash Advance Clearing Worksheet  Microsoft Excel

Cash Disbursement Voucher  Microsoft Word

Receipt Log  Adobe Acrobat

Budget Template for Advisory Councils  Microsoft Excel

Budget Template for States  Microsoft Excel


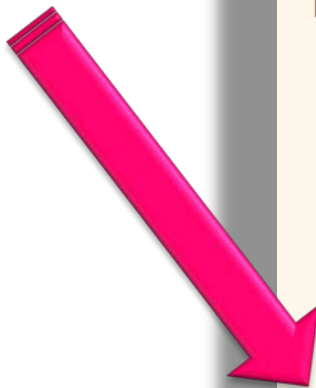
Property Loan Agreement  Microsoft Word

Chart of Accounts Glossary  Adobe Acrobat

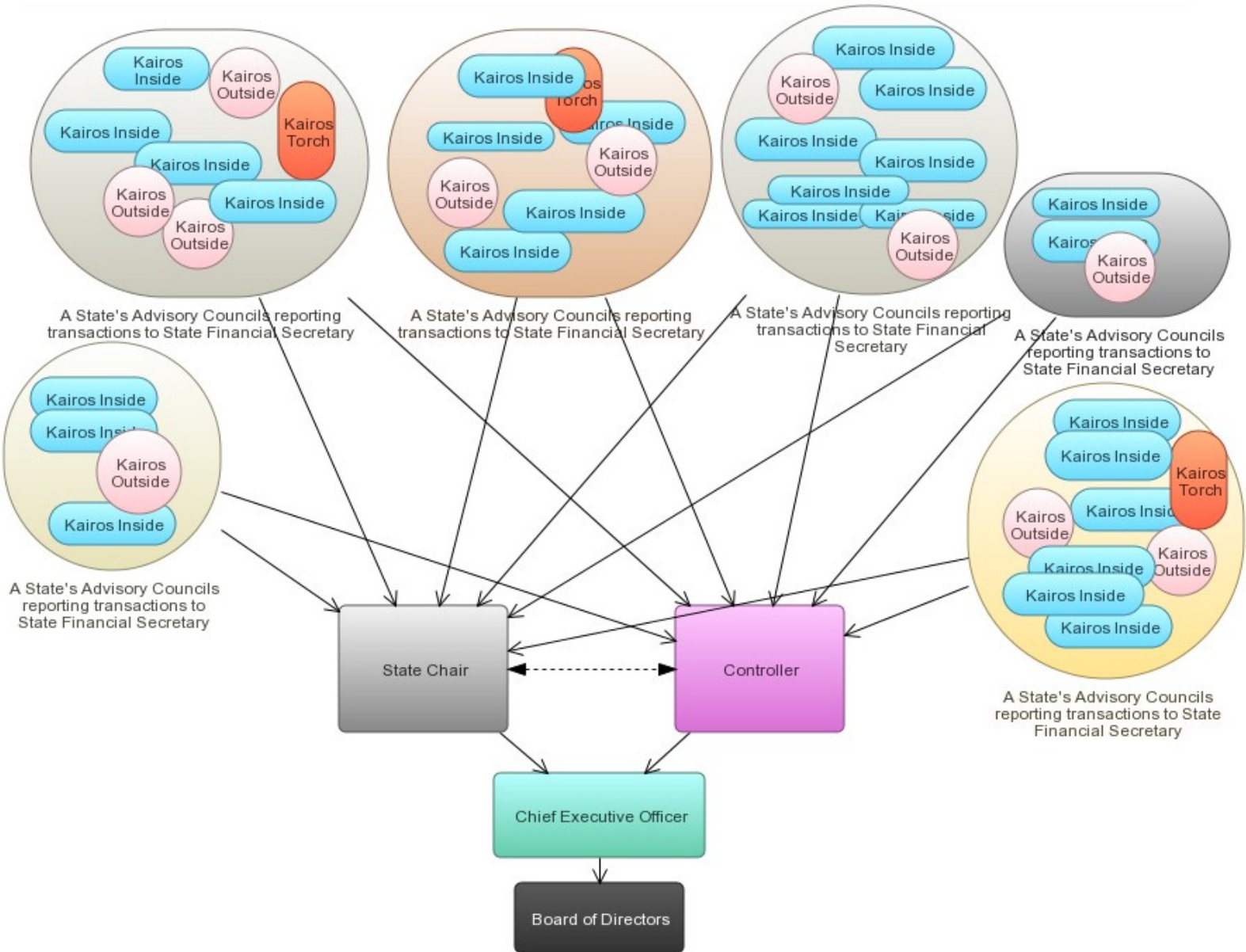




II. Financial Process Flow - The Big Picture

This diagram shows how financial information moves from the Advisory Councils through the State to the International Office, and finally to the CEO and Board of Directors.

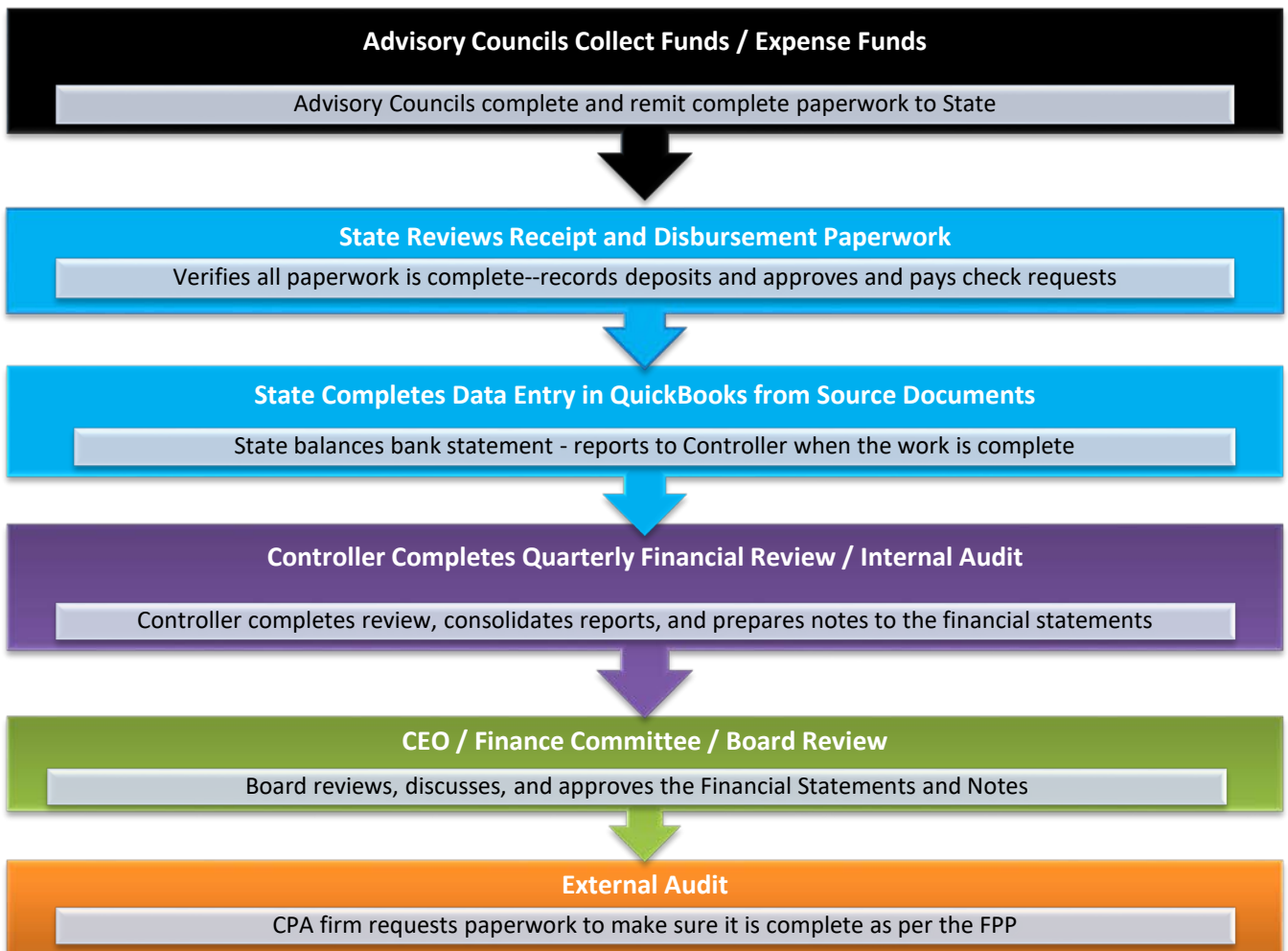
Financial Process Flow - The Big Picture



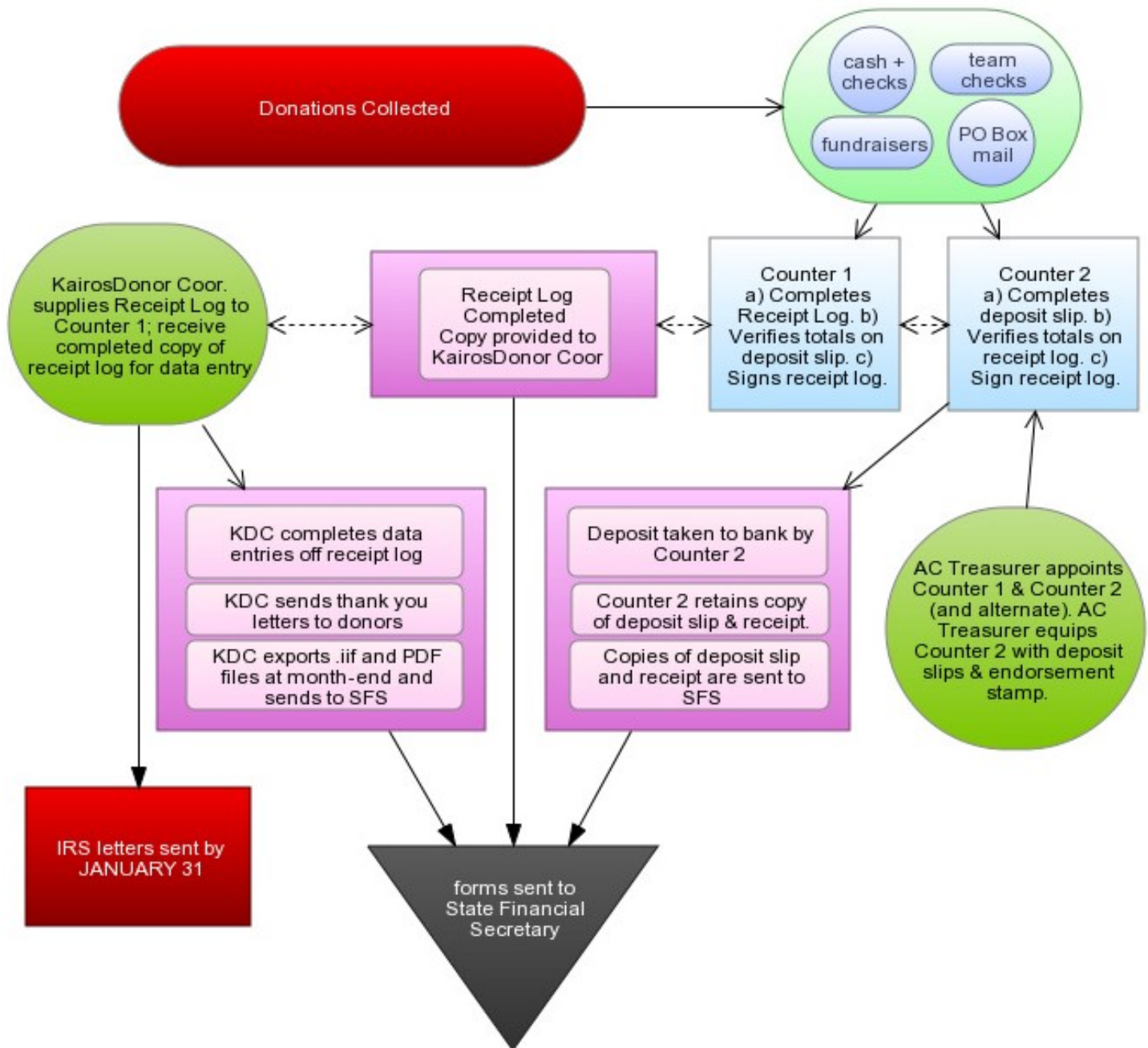


III. The Filtering of Financial Information

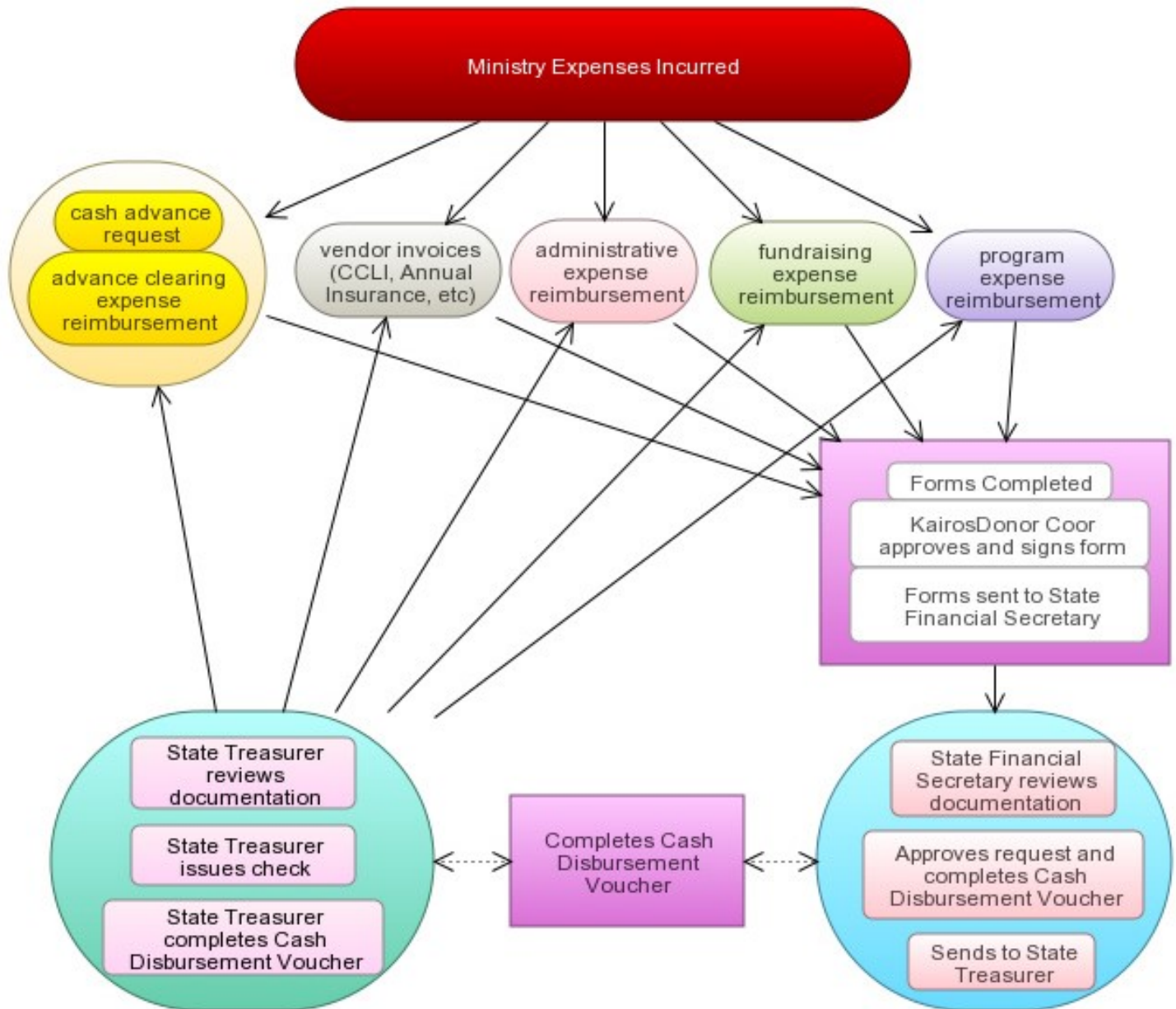
This chart is an overview of who does what in relation to financial paperwork. It also explains how data and paperwork is reviewed to create financial reports for the CEO, the Kairos Board, and the auditors.



IV. Receipts/Deposits Process Flow



V. Disbursements/Expenses Process Flow





VI. Controller's Monthly Financial Review Process

1. Review Bank Statements to Reconciliation

- a. Be sure balance on rec agrees to the ending balance on the statement
- b. Review presented information: look for incorrect data entry, errors, missing deposits, dates, Interministry Payments posted as bill payments (not checks), old uncleared checks, returned deposited items, etc.
- c. Research items from (b) and make notes on items unanswered

2. Run the Balance Sheet (Not all states use all these accounts)

- a. Review all accounts for accuracy
- b. Review Facility Deposits (make sure deposits are posted properly—not to housing expense; record housing expense from deposits when weekends occur)
- c. Review Advances (be sure new advances are posted properly and are cleared within the 30 days)
- d. Review Fixed Assets (be sure depreciation is posted and any new assets are entered on the dep schedule)
 - i. Request paperwork for all new assets as it is needed for the external audit
- e. Review Liabilities - Accounts Payable (State) = Accounts Receivable (Kairos Intl Office)

3. Run the P&L (* Items do not apply to all States)

- a. By Class to make sure nothing is “unclassified”
- b. Balance Intl Office Income to State's Cost of Goods (Interministry Income / Costs)
- c. *Balance Blessings Paid/Received – must be equal in a month
- d. *Balance State Dues Paid/Received – must be equal in a month
- e. *Balance Audit Fees Paid/Received – must be equal in a month
- f. *Balance Affiliation Fees Paid/Received – must be equal in a month

4. Run the General Ledger (Income/Expense Accounts)

- a. Review for any issues such as data entry error, no info on memo lines, etc.
- b. Make sure expenses are in line with the FPP and are appropriate
- c. Review P&L by class to review for net income, expenses when Advisory Councils have weekends, etc. (This is more of a managerial role than a financial review. However, it is an opportunity to flag a potential issue with non-reporting or fundraising issues.)
- d. Review proper general ledger accounts posted for the expenses
- e. Make notes for State Financial Secretary, move items in question to “Ask the Controller”

5. Run Affiliation Fee reports (only if there are no pending issues for income accounts)

- a. Create Vendor Bill in the State QB Company File breaking out affiliation fee for each Advisory Council (*Model 2 – one line entry in State QB Vendor Bill)
- b. Create and email Customer Invoice in Kairos Intl Office QB Company file
- c. Password protect the reviewed periods

6. Print Reports:

- a. Balance Sheet w/Prior Year Comparison
- b. Profit & Loss YTD (Year To Date)

7. Communicate with the State:

- a. Email State Financial Secretary with items needed to complete the financial review and notate comments
- b. Include the Excel Affiliation Fee breakdown reports
- c. Include the State Chair / Treasurer / Evelyn on critical/urgent requests