

## 2024 Chart of Accounts

### ASSETS

STATE State Chapter Checking	automatic entries for all banking transactions created by making deposits, writing checks, paying bills
STATE State Chapter Advances	This is where the cash advances sit in the records until they are cleared with the Check Request Form
Facility Deposits	for security deposits paid to hold the venue for a future weekend / training activity in another month/year
STATE - Prepaid Expenses	for expenses paid in advance for the next quarter / year
Undeposited Funds	for when an advance is cleared and unused funds are due to be deposited
Fixed Assets: Equipment	for fixed assets purchased that cost greater than \$1500 (depreciated 5 years Straight Line method)
Fixed Assets: Vehicles/Trailers	for trailers purchased that cost greater than \$1500 (depreciated 5 years Straight Line method)
Fixed Assets: Accumulated Depreciation	for recording depreciation expenses posted every month until the asset is disposed

### LIABILITIES & EQUITY

Accounts Payable	for bills created that are not yet paid (should be close to zero except for Interministry bills)
Unrestricted Net Assets	**Automatically calculated. This is the sum of all the "Net Incomes" from prior years
Net Income	**Automatically calculated. This is the difference of expenses from revenues

### INCOME

#### Interministry Income

Blessing Received - National Received	for International Office Only
Blessing Received - State Received	for checks received (blessings/gifts) from another Kairos State
Blessing Received - AC Received	for checks received (blessings/gifts) from another Kairos Advisory Council
Affiliation Fees - State Received	to record income at the SCC level from Advisory Councils for state-imposed affiliation fees
Audit Fees - State Received	**TX ONLY: to record reimbursement income at the SCC level from Advisory Councils for audit fees
State Dues - State Received	to record income at the SCC level from Advisory Councils for state-imposed state dues
Trailer Fee - State Received	**TX ONLY - record in state bank account when receipts are recorded
Intercompany Materials-P2P Received	**OH ONLY: to record payments from Intl Office for P2P
ACT - State Received	(rarely used) to record income form other Kairos states for ACT training
AKT - State Received	to record income form other Kairos states for AKT registration fees

#### Regular Income

Churches	donations form churches
Corporations	donations from businesses, regardless of corporation type
Estates	rarely used: estate gifts
Foundations	donations from foundations (check will state as much)
Individuals/Friends of Kairos	donations for agape / persons who are not part of the team
Team Members	donations from Kairos team members
Gifts In Kind	to record donations from third parties to Kairos who have donated tangible items rather than cash/checks

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### Other Income

Interest Income	for interest earned on bank accounts
MF - Dividends	Mission Funds - Dividends earned
MF - Interest	Mission Funds - Interest earned
Realized Gain/Loss	gains/losses from disposal of assets
Realized Gain/Loss-Investments	Gains/losses from realized sale of investments
Realized Gain/Loss-LT Cap Gains	Gains/losses from capital gains on investments

### Cost of Goods Sold

#### Interministry Blessings Paid

Blessing Paid - National Paid	to record blessings mailed to the International Office (for other states or international ministries)
Blessing Paid – State Paid	to record blessings mailed to another Kairos State
Blessing Paid – AC Paid	to record blessings mailed / given to another Kairos Advisory Council

#### Interministry Contributions Costs

Affiliation Fees - National Paid	15% of "Total Contributions" - International Office use only
Audit Fees - National Paid	as assessed by the Board of Directors - International Office use only
Affiliation Fees - State Paid	to record Advisory Council payments to State for state-imposed affiliation fees
Audit Fees - State Paid	**TX ONLY: to record payments at Advisory Council level to the State for audit fees
State Dues - State Paid	to record Advisory Council payments to State for state-imposed state dues
Trailer Fee - State Paid	** TX ONLY: Advisory Councils post payments to this GL Account

#### Interministry Materials Costs

Non-Program Materials Paid	KPMI Use * Supply Orders (Bibles, discussion guides, bookmarks, license plates, DVD, USB)
Participant Materials Paid	KPMI Use * Supply Orders (crosses, dissolvable. paper, freedom guides, grouping/swap cards, masks)
Postage, Shipping & Handling Paid	KPMI Use * Supply Orders (shipping and rush fees, as applicable)
Volunteer Materials Paid	KPMI Use * Supply Orders (EZRA, manuals, songbooks, lapel pins, brochures, meal tix, mentor guides)
Interministry Penske Truck Rentals	KPMI Use * Penske Truck Rentals paid under Corporate Contract for Advisory Council / State Chapter
Interministry Torch Screening Paid	KPMI Use * Torch Screenings paid by the Advisory Council / State Chapter

#### Interministry Training Costs

ACT Fee - National Paid	fees for ACT Training (International Office use only)
AKT Fee - National Paid	fees for AKT Training (International Office use only)
AKT Fee - State Paid	to record expenses for AKT registration fees to other Kairos states
Annual Conference - National Paid	to expense Annual Conference Registration (International Office use only)
Torch 101 - National Paid	to expense Torch 101 Training Expenses (International Office use only)
Torch Team Meetings Reimb - National Paid	to expense Torch Team Meeting Expenses (International Office use only)
Travel Reimbursement - National Paid	to refund Intl Office for Program Coor Travel (International Office use only)

## 2024 Chart of Accounts

### Expenses

#### ADMINISTRATION

B-Investment Advisor Fees	Fees for the Mission Funds investments
Bank Service Charges	bank fees as from the bank statements: include monthly bank fees + returned deposited item fees, etc.
Computer & Software Expenses	computers + equipment + software for administrative positions (typically SCC and AC Chair)
Web Solutions Expense	website expenses for the State website
Dues & Subscriptions	annual subscriptions (such as Dropbox)
AC - Meetings	AC Meetings expenses -- apart from Team Formation Meetings
SCC - Mileage	Use for Chair/ SFS to travel to local Councils / Kairos business + reimb for mileage for volunteers
SCC - Meetings	SCC meetings
Office Supplies	computer paper, ink, toner, folders, pens, general office supplies
Postage	postage for mailing to admin people, AC members, etc. / **Annual IRS Tax Receipt / Thank you letters
Legal Fees	rarely used--ask first
ACT Meals/Food	ACT meals incurred for when the meeting occurs
ACT Mileage	mileage reimbursement for volunteers traveling to ACT
ACT Supplies/Other	copies, papers, name tags
ACT Travel Exp	all travel expenses (mileage, meals when traveling, airfare, etc.)
ACT Venue	the cost for renting the venue / gift for the church that allowed us to meet
Volunteer Appreciation	rarely used--ask first

#### FUNDRAISING

Postage - Appeal	postage for generic mailings to the general database
Printing - Appeal	copies for the generic mail appeal letters
Fundraising: Computer & Software Expenses	any computer/software, printers for Kairos Donor Coord, State Fin Sec
Fundraising Event Expenses	any and all fundraising event expenses go here (golf outings, pancake mix, etc.)
Marketing: Advertising	ads for print / TV / radio
Marketing Events	expenses for booths at county fairs to get info about Kairos out - independent of a fundraising activity
Marketing/Promotional Materials	brochures / T-shirts for promoting the ministry to gain volunteer interest
Merchant Fees	PayPal fees are recorded here and/or any online giving expenses are recorded here (not bank fees)
Post Office Box Rental	Annual / Semi-Annual PO Box fees go here
Postage	generic fundraising postage

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### PROGRAM

#### Marketing (in Program)

Program: Marketing: Advertising	rarely used
Program: Marketing/Promotional Materials	Brochures / T-shirts / logo items for the team to wear on the weekends
Program: Newsletter	for team / weekend info
Program: Marketing: Postage - Program	expense for mail said newsletters / brochures

#### AKT Expenses

AKT Meals/Food	**Only for AKT host site meals
AKT Mileage	
AKT Supplies/Other	**Only for AKT host site supplies / other expenses
AKT Travel Exp	AKT participant travel expenses (meals when traveling, airfare, mileage, etc.)
AKT Venue	**Only for AKT host conference room lodging + AKT participant lodging (only if not provided by host site)

#### Annual Conference Expenses

Annual Conf Mileage	mileage reimbursement for volunteers traveling to the Kairos Annual Conference
Annual Conf Reg Fees	Reimbursement to individuals who paid for the Annual Conference on their own
Annual Conf Travel & Meals Exp	all Annual Conference Travel expenses (airfare, meals, mileage)

#### Torch 101 Expenses

Torch 101 Meals/Food	**Only for Torch 101 host site meals
Torch 101 Mileage	
Torch 101 Supplies/Other	**Only for Torch 101 host site supplies / other expenses
Torch 101 Travel Exp	Torch 101 participant travel expenses (meals when traveling, airfare, mileage, etc.)
Torch 101 Venue	**Only for Torch 101 host conference room lodging

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### Weekend Expenses

Agape Supplies	all expenses related to preparing agape for the room / participants / guests
Badges	name badges
Computer & Equipment	computers (Weekend Leader only), printers, tables, chairs, sound equipment, coffee urns, coolers, etc.
Decorations	table decorations / chapel décor
Depreciation	**posted by International Office
Equipment Rental	port-a-potty, showers, etc.
Flowers	for guests on KO weekend
Gift to Church - no facility bill	for monetary gifts to churches as a thank you for allowing us to use their space with no charges
Guest Support	baby sitting for guest's children only (as needed for weekend)
Housing/Facility Rental	housing costs (independent of meals) **do not include gifts to churches here
Insurance	rarely used - ask first
Meals/Food	meals for weekends, including meals for inside and outside teams
Meetings - Team Formation	meals/supplies for team formation meetings
Music Royalty Fee	CCLI / CVLI license
Pictures	photos for the groups
Postage & Shipping	mailing of letters to KO Guests (mailings to AC team members are administrative)
Printing/Copies	copies of talks, EZRA print outs, etc.
Program Materials	rarely used as program materials are to be purchased at Intl Office
Security	if needed, costs for security guards on weekends
Storage Space Rental	monthly or annual storage expenses
Supplies/Paper Products	paper goods, consumable expenses (pens, paper, plastic forks, etc.), note pads, foil, plastic gloves, etc.
Travel	rare: State Chair travels to weekend, SFS travels to train ACS, etc.
Vehicle Gas, Repair & Other	gasoline for rental vehicle, mileage for tow vehicle, annual tag renewal, annual inspections, etc.
Vehicle Insurance	trailer insurance
Vehicle Rental	U-Haul rental, etc.
Vehicles/Trailers Purchased	trailer purchase less than \$1500

### Weekend Expenses - Post

One & Two Day Retreat	Instructional, retreat expenses (all lodging, meals, supplies, etc.)
P2P: Postage	**OHIO ONLY
P2P: Printing	**OHIO ONLY
P2P: Supplies & Other	**OHIO ONLY
P2P: Telephone	**OHIO ONLY
Reunion Expenses	all reunion expenses
Weekly Mentoring	all mentoring expenses
Weekly Prayer & Share	all Prayer and share expenses