

2021 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

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|-------------------------------|---|
| 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

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|----------------------------------|---|
| 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

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|------------------------------------|---|
| 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 Torch Screening Paid | KPMI Use * Torch Screenings paid by the Advisory Council / State Chapter |

Interministry Training Costs

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|---|---|
| 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) |

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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 form 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

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|---|--|
| 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 Coor, 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)

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|--|--|
| 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

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|--------------------------------|--|
| 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 |