

EXHIBIT A. 1. Standard Chart of Accounts

for
State Chapter Committees and Area Committees

BALANCE SHEET
(STATEMENT OF FINANCIAL POSITION)

ASSETS

CURRENT ASSETS

Checking Account

ACCOUNTS RECEIVABLE

Accounts Receivable

OTHER CURRENT ASSETS

Advances

Deposits

Inventory

FIXED ASSETS

Furniture & Equipment

Property

Vehicles & Trailers

TOTAL ASSETS

LIABILITIES & EQUITY

LIABILITIES

CURRENT LIABILITIES

Accounts Payable

EQUITY

OPENING BALANCE EQUITY

RETAINED EARNINGS

NET INCOME (QB generated)

TOTAL LIABILITIES & EQUITY

EXHIBIT A. 1. Standard Chart of Accounts

for
State Chapter Committees and Area Committees

PROFIT & LOSS STATEMENT
(STATEMENT OF ACTIVITIES)

INCOME

ADVANCED TRAINING FEES
 Advanced Training Fees
AFFILIATION FEE INCOME
 International Affiliation Fees
 State/Area Committee
CONTRIBUTIONS
 Churches
 Corporations
 Friends of Kairos/Individuals
 Gifts In Kind (Non-Cash)
 Sponsors
 Team Members
FUND RAISING INCOME
 Donations in Kind
 Fund Raising Income
INTEREST FROM CHECKING
 Interest from Checking
MERCHANDISE SALES
 Crosses
 Dissolvable Paper
 Freedom Guides
 Grouping Cards
 Manuals
 Other Merchandise Sales
OTHER INCOME
 Other Income
SPECIAL ASSESSMENTS
 Audit Fee
 (Others as necessary - Specify)

TOTAL INCOME

COST OF GOODS SOLD

COST OF GOODS SOLD
 Crosses
 Dissolvable Paper
 Freedom Guides
 Grouping Cards
 Manuals
 Other Merchandise

TOTAL COST OF GOODS SOLD

GROSS PROFIT

EXPENSES

AFFILIATION FEE EXPENSE

- Advisory Council Affiliation Fees
- Area Committee Affiliation Fees
- International Affiliation Fees
- State Chapter Affiliation Fees
- Voluntary Transfer to State
- Voluntary Transfer to International

ADMINISTRATIVE EXPENSE

- Advertising
- Agape Supplies / Postage
- Bank Service Charges
- Dues and Subscriptions
- Equipment-Vehicle Rental
- Interest Expense
- Legal and Accounting Fees
- Liability Insurance
- Meals
- Newsletter
- Office Supplies
- Other Administrative
- Postage-Freight
- Printing-Copies
- PO Box Rental
- Rent
- Repairs and Maintenance
- Shipping and Handling
- Storage Space Rental
- Telephone
- Travel and Lodging

DONATIONS

- Donations

FUND RAISING EXPENSES

- Donation in Kind
- Fund Raising Purchases

NON WEEKEND EXPENSES

- Advanced Training Expense
- Advisory Council Meeting Expense
- Area Committee Meeting Expense
- National Summer Conference Expense
- National Winter Conference Expense
- Other Non Weekend Expense
- State Chapter Committee Meeting Expense
- Two Day Retreat Expense

WEEKEND EXPENSES

- Agape Supplies
- Audit Fees
- Badges
- Crosses
- Decorations (KO Only)
- Dissolvable Paper
- Equipment/Vehicle Rental
- EZRA
- Flowers (KO only)
- Freedom Guides
- Grouping Cards
- Guest Support (KO only)
- Housing /Facility Rent

Manuals (may be provided at no cost)
Meals/ Food Stuffs
Other Weekend Expenses
Paper Products/Supplies
Pictures
Postage/Freight
Printing/Copies
Shipping & Handling
Song Books
Table Supplies
Team Meeting Snacks
Torch Masks
Trailer Expense
Transportation

OTHER EXPENSES
Other Expenses

TOTAL EXPENSES

NET INCOME

EXHIBIT A.2. Simplified Chart of Accounts for Advisory Councils

ASSETS

- CURRENT ASSETS
 - Checking Account
- OTHER CURRENT ASSETS
 - Advances
- FIXED ASSETS
 - Furniture & Equipment
 - Property
 - Vehicles & Trailers

TOTAL ASSETS

EQUITY

- OPENING BALANCE EQUITY
- RETAINED EARNINGS

TOTAL EQUITY

INCOME

- CONTRIBUTIONS
 - Churches
 - Corporations
 - Friends of Kairos/Individuals
 - Gifts in Kind (Non-Cash)
 - Sponsors
 - Team Members
- FUND RAISING INCOME
 - Donations in Kind
 - Fund Raising Income
- INTEREST FROM CHECKING
 - Interest from Checking
- MERCHANDISE SALES
 - Other Merchandise Sales
- OTHER INCOME
 - Other Income

TOTAL INCOME

EXPENSES

- AFFILIATION FEE EXPENSE
 - International Affiliation Fees
 - State Chapter Affiliation Fees
 - Voluntary Transfer to State
- ADMINISTRATIVE EXPENSE
 - Bank Service Charges
 - Equipment-Vehicle Rental
 - Office Supplies
 - Other Administrative
 - Postage-Freight
 - Printing-Copies
 - PO Box Rental
 - Shipping and Handling
 - Storage Space Rental
 - Telephone
- FUND RAISING EXPENSES
 - Donation in Kind
 - Fund Raising Purchases
- NON WEEKEND EXPENSES
 - Advanced Training Expense

Advisory Council Meeting Expense
Area Committee Meeting Expense
National Summer Conference Expense
National Winter Conference Expense
Other Non Weekend Expense
State Chapter Committee Meeting Expense
Two Day Retreat Expense

WEEKEND EXPENSES

Agape Supplies
Audit Fees
Badges
Crosses
Decorations (KO only)
Dissolvable Paper
Equipment/Vehicle Rental
EZRA
Flowers (KO only)
Freedom Guides
Grouping Cards
Guest Support (KO only)
Housing/Facility Rent
Manuals (may be provided at no cost)
Meals/Food Stuffs
Other Weekend Expenses
Paper Products/Supplies
Pictures
Postage/Freight
Printing/Copies
Shipping & Handling
Song Books
Table Supplies
Team Meeting Snacks
Torch Masks
Trailer Expense
Transportation

TOTAL EXPENSES

NET INCOME