

KOT Trailers - Standard Operating Procedure

This Standard Operating Procedure will address how Kairos of Texas handles Trailer Expenses and Trailer Inventory.

Situation #1: Advisory Councils that manage their AC's trailers will record expenses through their accounting procedures via Kairos Donor.

Situation #2: Advisory Councils that share trailers for their weekends that are held in a pool and managed by one of the following five Regional Coordinators:

1. Central Region
2. Mid-Texas Region
3. North Region*
4. Southeast Region*
5. Southwest Region*

*Denotes Regions that had funds transferred in from Regional Trailer Bank accounts.

1. Each of the above 5 Regions will have a "Trailer Fund Account" in QuickBooks Enterprise for the funds they are holding to repair trailers in their region.
2. Each of the above 5 Regions will have a "Trailer Expense Account" in QuickBooks Enterprise to record the expenses for their region's trailers.

These Accounts will be auditable and the KOT Financial Secretary will maintain the above accounts and will send a detail accounting to the Regional Trailer Coordinators on a Quarterly basis.

Trailer Identification

Each KOT Trailer will have the following Identification Number on each side of the trailer.

1. Identification Number:
 - A. The numbering nomenclature will be as follows;
 - A.i. AC Unit name or Trailer Region name – Model Year – 1 (if more than 1 one trailer has the same Model Year, then - 2, etc.)
 - A.ii. Example for AC Trailer: **Vance – 2008 – 1** (If more than 1 one trailer has the same Model Year, then – 2, etc.).
 - A.iii. Example for Region Trailers: **KOT Southwest – 2010 – 1** (if more than one trailer has the same Model Year, then – 2, etc.).

Annual Budget

It will be the responsibility of Regional Trailer Coordinator to adjust the trailer fees paid by the Advisory Councils annually depending on the amount in the Regional Trailer Fund account as well as expected expenditures for the coming year. The Regional Trailer Coordinator will update this calculation in October of each year and send each Advisory Councils an amount that they are expected to pay in January. The Advisory Council will use this figure for budgeting purposes.

The KOT Trailer Coordinator and each Regional Coordinator when budgeting for the next year, should take into consideration the possibility of replacing certain units. If this is the case, additional funds could be accessed for a period of time to build up their funds for these future replacements.

Invoicing

The five Regional Coordinators will send an Inter-Ministry Invoice (sample attached) to each Advisory Council's Financial Secretary, (please use the latest KOT Master List to obtain their email addresses, etc.) that uses the trailers during their scheduled weekend. The AC Financial Secretary will review the invoice with the AC – Trailer Coordinator for approval. These invoices should be sent out no later than December 15th of each year. See Appendix "A" – Example of Regional Invoice.

If a Regional Coordinator sees a need to reevaluate the need for additional funds due to excessive wear and tear, he or she has the right to share that information with KOT Trailer Coordinator. Upon their evaluation of the future needs for the year, the Regional Coordinator can and will send out additional invoices to the AC Financial Secretary to review with the AC Trailer Coordinator, and payment should be sent to KOT Treasurer no later than 30 days from the date of the invoice.

A copy of all invoices, whether annual or additional needs invoices, will be forwarded to KOT Financial Secretary and the KOT Trailer Coordinator when they are sent to the AC's Financial Secretary. They will retain this invoice in their records during the year.

Payments

The Advisory Council Financial Secretary will record the invoice as "Trailer Expenses". The Financial Secretary will issue a Cash Disbursement Voucher after approval from the AC Trailer Coordinator along with a copy of the Invoice to the AC's Treasurer for payment. The Treasurer will issue a check and will send the check and a copy of the invoice to KOT's Treasurer as noted on the latest KOT Master List.

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These funds need to be sent and received by KOT no later than **January 31st** of each year or 30 days after invoice date of any additional invoice issued during the year.

Trailer Expenses

When trailer expenses are incurred by the Region Trailer Coordinators, he/she will send to the KOT Financial Secretary:

1. An Invoice from a vendor that has been approved by the Region Trailer Coordinator, or
2. A KPMI – Expense Reimbursement Report along with receipts for trailer repairs, registration, insurance, etc.

The KOT Financial Secretary will issue a Cash Disbursement Voucher to the KOT Treasurer and a check will be issued for these expenses.

The KOT Financial Secretary will send a monthly summary of all checks issued to vendors or individuals to each Regional Trailer Coordinator for their records.

Trailer Asset List

The KOT Trailer Chairman will keep an updated Trailer Asset List for the KOT Executive Committee and the KOT Financial Secretary.

Those AC's that have their own trailers and the West Region should follow the same procedure as above, and they should submit their Trailer Inventory to the KOT Trailer Coordinator. The KOT Trailer Coordinator will update KOT's Trailer Asset List for the KOT Executive Committee and the KOT Financial Secretary.

Appendix "A" – Example of Regional Invoice

January 1, 2017

Central Annual Trailer Invoice # 1

Bartlett

Invoice for the 2017 Annual Trainer Expenses \$XXX.XX

Due to Upon Receipt, and by January 31, 2017

In Donor book it to Trailer Expense

Please send this invoice to your Treasurer and have them cut a check and mail a copy to this invoice along with the check to:

Robert Robinson

P.O. Box 173

Shamrock, TX 79079

Please keep a copy of the check and this invoice for your records.

Johan Carl

Central Region – Trailer Coordinator

CC: KOT Financial Secretary