



Kairos Prison Ministry  
International  
Financial Training  
For  
Advisory Council Treasurers



*Changing Hearts. Transforming Lives. Impacting the World.*



# Zoom Ground Rules

- Please keep your microphone muted unless speaking to minimize background noise
- Questions
  - During presentation, please use the chat screen to type your question or state you have a question
  - Will be monitored by Steve Newton



# Financial Training - Treasurers

## Agenda

- Teamwork!
- Financial Policy & Practices (FPP)
- Treasurer's Responsibilities
  - Receipts
  - Deposits
  - Checks
- Banking
- Security
- Questions



# Teamwork

## **Treasurer:**

- Handles funds
  - Depositing Cash and Checks
  - Disbursing funds as directed
- Cannot write a check without approval of the Financial Secretary
  - Documentation required to support the disbursement

## **Financial Secretary:**

- Accounting
  - Records all transactions
  - Requesting / Approving Disbursements
  - Financial reporting
- Does not handle funds or issue checks



# Financial Policies & Practices (FPP)

- Why do we have the FPP?
  - **Honor God**
    - Be good stewards of the resources He has entrusted to us
  - **Honor the Donor(s)**
    - Use their donations as we state and as they expect
  - **Honor the Ministry**
    - 40+ years of refinement – “It works!”
  - **Honor the IRS**
    - Don’t jeopardize KPMI’s 501c3 tax status



# Financial Policies & Practices (FPP)

- The FPP is a living document
  - Reviewed by KPMI annually and revisions incorporated
  - Governs all aspects of financial activity in the ministry
    - KPMI
    - State Chapters
    - Advisory Councils
    - Individual volunteers

## Changes to the Financial Policies and Practices

**Clarifications have been added throughout the manual in various places throughout. Some of the major changes to call out include:**

**2023 Additions:**

- Policy 19 clarity on no raffles and allow silent auction
- Practice 2.g. Mileage documentation clarity
- Practice 2.h. Mileage rate change, spousal cost coverage at Annual conference clarity
- Practice 5.e. Added basic health care package



# Financial Policies & Practices (FPP)

- Where to get current documents...
  - Go to [www.mykairos.org/downloads](http://www.mykairos.org/downloads) and scroll down to...

## Financial

To enable all features, please be sure to download the forms to your computer and then open.

-  **Financial Policies and Practices PDF File**
-  FPP Job Descriptions **PDF File**
- Budget Worksheets **Spreadsheet File**
- Budget Template for Advisory Councils **Spreadsheet File**
- Cash Advance Clearing Worksheet **Spreadsheet File**
-  Cash Disbursement Voucher **PDF File**
- Chart of Accounts Glossary **PDF File**
-  Check Request Form **Spreadsheet File**
- FPP Mileage Change May 1, 2022 **PDF File**
- Property Loan Agreement **Doc File**
- Request for Cash Advance **PDF File**
-  Request to Open or Make Changes to a Bank Account **PDF File**
-  Receipt Log **PDF File**



# Purpose of Financial Policies and Practices

- Federal, state and municipal laws concerning nonprofit accounting and fundraising have very clear, precise guidelines
- The FPP has been written to keep Kairos Prison Ministry in compliance with those laws, as well as the ethical standards articulated by the Evangelical Council for Financial Accountability (ECFA)
- Following the policies and practices mapped out in this manual will keep every organizational level in compliance; deviating from them can put all of Kairos at risk, since we are one body





# Using the FPP

- The FPP is divided into two sections: **Policies** and **Practices**. These documents must be taken as a whole; together they articulate the financial system of the ministry
- The Kairos financial **policies** are the **guiding principles** of our financial system determined by our Board of Directors
- The Kairos financial **practices** flow out of our policies—they are **what** we do to put the policies in action



Getting \$\$ into the account

Part 1:

Receiving & Recording Funds



# Receipt Log

- *The document used to record ALL donations – cash, checks, and gifts-in-kind – given to the Weekend Team, Unit Advisory Council, or State Chapter of Kairos*
- *Provides a complete record of the donation, including:*
  - *Amount of donation*
  - *Check number (if appropriate)*
  - *Name of Donor*
  - *Type of Donor*
  - *Address*
  - *Description of gift (for in-kind donations)*



# Receipt Log (instructions)

RECEIPT LOG

## Receipt Log

Advisory Council \_\_\_\_\_

### Important Instructions:

Use this Receipt Log to record EVERY financial donation (cash or check) that is received during THIS team meeting.

**Two persons MUST be involved in this process.**

1. One person to record the receipt. (Counter # 1)
2. Another person to handle the funds. (Counter # 2)

This two person process is needed for the ministry to ensure the integrity in all financial processes, and to provide protection for you in the event that there is a problem.

### After the Team Meeting

*Within 5 days after the team meeting, Counter 1 sends the Receipt Log to the Advisory Council Financial Secretary.*

*Counter 2 takes the deposit to the Bank, sends the deposit receipt and a copy of the deposit slip to the Advisory Council Financial Secretary, and sends a copy of the deposit slip to the Advisory Council Treasurer.*

### Use the following definitions when filling out the Receipt Log:

#### Cash/Check/In Kind

Depending on what type of gift is being received, enter the amount in the appropriate column.

Cash - Do not consolidate the cash into one entry, because we lose identity of the giver, and we won't be able to say "Thanks" or to provide them IRS tax documentation.

Check - The gift was in the form of a check.

In Kind - The gift was not a direct financial gift, but one which has measurable market value, such as the cost of a meal that is being provided by a person or organization. Record the nature of the "In Kind" gift in the "In Kind Description" column along with the \$ value of the gift.

#### Check Number

The number of the check being received.

#### Person/Organization

The name of the individual or organization making the gift. Check the appropriate box.

#### Address

The mailing address of the person or organization making the gift.

**Please Print Legibly**



# Receipt Log (Donation Details)

**Print Legibly**

## Kairos Receipt Log Contributions

Counter # 1 \_\_\_\_\_  
Signature \_\_\_\_\_

Counter # 2 \_\_\_\_\_  
Signature \_\_\_\_\_

Advisory Council \_\_\_\_\_

Receipt Date: \_\_\_\_\_

Reason For Receipts	
<input type="checkbox"/>	Team Meeting Receipts
<input type="checkbox"/>	Fund Raising Event Receipts
<input type="checkbox"/>	Received in Mail

Cash \$	In Kind \$	Check \$	Check No	Person/Organization	Address (for all "non-check" gifts or if different from what's on a check)	In Kind Gift Description Value \$ - Attach Documentation
				<input type="checkbox"/> AdCou <input type="checkbox"/> Team <input type="checkbox"/> Agape <input type="checkbox"/> Church <input type="checkbox"/> Corp		
				<input type="checkbox"/> AdCou <input type="checkbox"/> Team <input type="checkbox"/> Agape <input type="checkbox"/> Church <input type="checkbox"/> Corp		
				<input type="checkbox"/> AdCou <input type="checkbox"/> Team <input type="checkbox"/> Agape <input type="checkbox"/> Church <input type="checkbox"/> Corp		
				<input type="checkbox"/> AdCou <input type="checkbox"/> Team <input type="checkbox"/> Agape <input type="checkbox"/> Church <input type="checkbox"/> Corp		
				<input type="checkbox"/> AdCou <input type="checkbox"/> Team <input type="checkbox"/> Agape <input type="checkbox"/> Church <input type="checkbox"/> Corp		
				<input type="checkbox"/> AdCou <input type="checkbox"/> Team <input type="checkbox"/> Agape <input type="checkbox"/> Church <input type="checkbox"/> Corp		
				<input type="checkbox"/> AdCou <input type="checkbox"/> Team <input type="checkbox"/> Agape <input type="checkbox"/> Church <input type="checkbox"/> Corp		
				<input type="checkbox"/> AdCou <input type="checkbox"/> Team <input type="checkbox"/> Agape <input type="checkbox"/> Church <input type="checkbox"/> Corp		
				<input type="checkbox"/> AdCou <input type="checkbox"/> Team <input type="checkbox"/> Agape <input type="checkbox"/> Church <input type="checkbox"/> Corp		
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				<input type="checkbox"/> AdCou <input type="checkbox"/> Team <input type="checkbox"/> Agape <input type="checkbox"/> Church <input type="checkbox"/> Corp		
				<input type="checkbox"/> AdCou <input type="checkbox"/> Team <input type="checkbox"/> Agape <input type="checkbox"/> Church <input type="checkbox"/> Corp		
			<b>Page Totals</b>			

Team  Agape  Church  Corp

AdCou



# Receipt Log (Summary)

**Print Legibly**

## Kairos Receipt Log Summary

**Print Legibly**

Counter # 1 \_\_\_\_\_  
Signature

Advisory Council \_\_\_\_\_

Counter # 2 \_\_\_\_\_  
Signature

Team Meeting Date: \_\_\_\_\_

	Cash	Check	Total	In Kind
Contributions Page 1 Total				
Contributions Page 2 Total				
Contributions Page 3 Total				
Contributions Page 4 Total				
<b>Contributions Total</b>				

### Instructions

1. Team Counter # 1 fills in the page totals in the proper columns, and total.
2. Both Counter # 1 and Counter # 2 sign for the accuracy of the report.
3. The Team Counter # 1 makes a copy and sends it to the Ad Council Financial Secretary.
4. The Counter # 2 stamps the checks with "For Deposit Only" and deposits the checks and cash in the approved Bank Account, or delivers to the Advisory Council Treasurer.





# Receipt Log Sample

Print Legibly

## Kairos Receipt Log Summary

Print Legibly

Counter # 1 B. Sylve  
Signature

Advisory Council ALLEN

Counter # 2 John Smith  
Signature

Team Meeting Date: 7/30/20

	Cash	Check	Total	In Kind
Contributions Page 1 Total	—	4050 <sup>00</sup>	4050 <sup>00</sup>	—
Contributions Page 2 Total	—	—	—	—
Contributions Page 3 Total	—	—	—	—
Contributions Page 4 Total	—	—	—	—
<b>Contributions Total</b>	—	4050 <sup>00</sup>	4050 <sup>00</sup>	—

### Instructions

1. Team Counter # 1 fills in the page totals in the proper columns, and total.
2. Both Counter # 1 and Counter # 2 sign for the accuracy of the report.
3. The Team Counter # 1 makes a copy and sends it to the Ad Council Financial Secretary.
4. The Counter # 2 stamps the checks with "For Deposit Only" and deposits the checks and cash in the approved Bank Account, or delivers to the Advisory Council Treasurer.





# Best Practices

- *Check the AC PO Box at least 2x per month to ensure checks are received and recorded in a timely manner*
- *Always have two counters / signers on the Receipt Log*
- *Endorse checks with an endorsement stamp as soon as possible after receipt*
  - *If conducting a team meeting or fundraiser, have the endorsement stamp available*
  - *Typical endorsement stamp:*

For Deposit Only  
Kairos Prison Ministry Int'l Inc  
Kairos of Texas – *Unit Name*  
Account #1234567890

For Deposit Only  
*KPMI-TX-Unit Name*  
Account #1234567890



Getting \$\$ into the account

Part 2:  
Making the Deposit



# Deposit Records

- *In order to record donations in Kairos Donor, the Financial Secretary must receive donation and deposit documentation from the Treasurer*
- *Documentation includes:*
  - *A copy of the signed Receipt Log*
  - *Copies of all checks (front of check only)*
    - *Make copies BEFORE making the deposit*
  - *A copy of the deposit slip*
  - *A copy of the deposit receipt from the bank*



*Bank account numbers must be redacted (deleted) from copies of checks, deposit slip, and deposit receipt*



# Deposit Sample



Account Number  
Redacted

**KAIROS PRISON MINISTRY INTL INC**  
TEXAS-ALLRED  
613 W Pleasantview Dr  
Hurst, TX 76054

DATE 7/30/20

DEPOSITS MAY NOT BE AVAILABLE FOR WITHDRAWAL  
ENDORSE & LIST CHECKS SEPARATELY OR  
ATTACH LIST

	DOLLARS	CENTS
CURRENCY		
COIN		
TOTAL CASH		
CHECKS		
1	995.85	50 00
2	131.8	2,000 00
3	448.6	2,000 00
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
TOTAL FROM OTHER SIDE ON ATTACHED LIST		
<b>4050.00</b>		

Wells Fargo Bank

Wells Fargo Bank  
Transaction Receipt

Branch: 800004413 Deposit

Account Number: XXXXXX3098

CHK: 00287

Serial #: 3

Number of Checks: 3

Check Listings:

\$2,000.00

\$2,000.00

\$50.00

Total Checks Amount: \$4,050.00

Total Deposit: \$4,050.00

Deposit Availability

\$400.00 of your deposit is  
included in your available balance.

\$3,650.00 will be available on  
Friday, 07/31/20

Transaction #: 021 0037

01:19PM 07/30/20

Deposit Credit Date: 07/30/20

Thank you for your business.

Enjoy the convenience of  
scheduling appointments online at  
[wellsfargo.com/appointments](https://www.wellsfargo.com/appointments)

Thank you, AMANDA

4050.00  
7/30/20



Account Number  
Partially Redacted



# Deposit Sample



All account numbers have been redacted

STIFEL 1318  
PRISON ACCOUNT 02-12-2011 0811

WICHITA FALLS, TX 76308-1311

7/15/2020

Pay to the order of Kairos Prison Ministry \$ 2,000.00  
Two Thousand dollars & 00/100 Dollars

Expense Member

For Allred Unit

*[Signature]*

AMERICAN NATIONAL BANK & TRUST 448  
WICHITA FALLS, TEXAS 76301 (940) 322-4498 DATE 07/09/2020  
004486 08-714/1119

AMOUNT \$ 2,000.00

PAY TO THE ORDER OF KAIROS PRISON MINISTRY INT'L  
2301 OAK FOREST CT  
ARLINGTON, TX 76012

*Thomas F. Knight*  
*Man [Signature]*  
AUTHORIZED SIGNATURE

Account: **\$60.00**

Please Direct Any Questions To 800.882.1119  
(940) 243-2508 Online Bill Payment Processing Center

WICHITA FALLS, TX 76302-2908 0000995185  
WICHITA FALLS TEACHERS FCU July 24, 2020  
(800) 467-2562 (800) 998-0209 (940) 400-0209

Pay FIFTY AND 00/100 DOLLARS

TO THE ORDER OF KAIROS-ALLRED PRISON MINISTRY  
PO BOX 813186  
DALLAS, TX 75261-3186 \$ \*\*\*\*\*50.00

Void After 180 DAYS  
Signature On File  
This check has been authorized  
by your depositor



# Deposit Package for Audit

1- Receipt Log; 2- Check copies; 3- Deposit Slip & Receipt

1 **Print Legibly** Print Legibly

Counter # 1 *B. Silve*   
 Counter # 2 *John Dill*

**Kairos Receipt Log Summary**

Advisory Council: *Allred*   
 Team Meeting Date: *7/31/20*

	Cash	Check	Total	In Kind
Contributions Page 1 Total	—	4050.00	4050.00	—
Contributions Page 2 Total	—	—	—	—
Contributions Page 3 Total	—	—	—	—
Contributions Page 4 Total	—	—	—	—
Contributions Total	—	4050.00	4050.00	—

**Instructions**

1. Team Counter # 1 fills in the page totals in the proper columns, and total.
2. Both Counter # 1 and Counter # 2 sign for the accuracy of the report.
3. The Team Counter # 1 makes a copy and sends it to the Ad Council Financial Secretary.
4. The Counter # 2 stamps the checks with "For Deposit Only" and deposits the checks and cash in the approved Bank Account, or delivers to the Advisory Council Treasurer.

2

4

**Kairos Donor Deposit List** 7/31/2020 Page: 1  
Texas - Allred

Name	Type	Check #	Deposit Date	Amount	Confirm?
<b>Checks Deposited</b>					
	Check	995185	7/30/2020	50.00	<input type="checkbox"/>
	Check	1318	7/30/2020	2,000.00	<input type="checkbox"/>
	Check	4486	7/30/2020	2,000.00	<input type="checkbox"/>
				<b>Total Checks Deposited</b>	<b>4,050.00</b>
<b>Total Deposit</b>					
				Checks Deposited	4,050.00
				Cash Deposited	0.00
				On-Line Deposited	0.00
				<b>Total Deposited</b>	<b>4,050.00</b>

1 **Print Legibly** Reason For Receipts

Counter # 1 *B. Silve*   
 Counter # 2 *John Dill*

**Kairos Receipt Log Contributions**

Advisory Council: *Allred*   
 Receipt Date: *7/31/20*

Cash \$	In Kind \$	Check \$	Check No.	Person/Organization	Address (for all non-checks or if different from what's on a check)	In Kind Gift Description
		2000.00	1318	Team - Agape - Church	10111 The Falls Ln 76102	
		2000.00	4486	Team - Agape - Church	10111 The Falls Ln 76102	
		50.00	995185	Team - Agape - Church	10111 The Falls Ln 76102	
<b>Page Totals</b>						

Page *1* of *1*

3

This is the Deposit List created in Kairos Donor when the Financial Secretary records the deposit and is part of the record required to pass the annual audit



# Best Practices

- *List checks on the deposit slip and place copies of checks in the same order as the receipt log*
  - *Easier for the FS to verify when entering data*
- *The Treasurer provides the deposit documentation to the Financial Secretary immediately after each deposit*
  - *Do not hold documentation until the end of the month*
  - *This supports timely data entry into Kairos Donor throughout each month and eliminates potential month-end overload*



## Questions?



Getting \$\$ out of the account

Part 1:  
Requesting a Check





# Cash Disbursement Voucher

- *The Cash Disbursement Voucher (CDV) provides approval from the Financial Secretary for you to issue a check. In order for the Treasurer to issue a check, the Financial Secretary must provide the following documentation to the Treasurer:*
  - *A Cash Disbursement Voucher (CDV) with the top half filled \**
  - *A copy of the approved check request or voucher*
  - *A copy of the supporting documentation (i.e. receipts or invoice)*

*\* Best Practice: Financial Secretary should also fill in the check number to be issued (on the bottom half of the CDV)*



# Check Request Spreadsheet

- There are four types of check request depending upon the reason for the request

**There are four tabs in this Excel document.**  
Be sure to select the correct one for your purposes.

<b>Program</b>	for all weekend expenses including post weekend expenses (Reunions, One & Two Day Retreats, Prayer & Share, and Mentoring) AKT Travel / Meals and Annual Conference Expenses also use this form
<b>Administrative</b>	for items that apply toward operating the Advisory Council or State Chapter including: office supplies, stamps, ACT travel and related expenses
<b>Fundraising</b>	for recording expenses related to any and all mail appeals, fundraising endeavors, recruitment events, and PO Box rentals
<b>Interministry Other Checks</b>	for AKT Registration checks sent to other Kairos entities, for sending blessing checks to other Kairos entities, for facility deposits, prepaid expenses, and depreciable asset purchasing



# Check Request Spreadsheet

## Program

## Administrative

**Kairos Check Request Form - Program Expenses** **2023**

*Weekend, Post-Weekend, and AKT Travel Expenses*

Advisory Council: \_\_\_\_\_ WK # \_\_\_\_\_ WK Dates: \_\_\_\_\_  
 Payee: \_\_\_\_\_ Submission Date: \_\_\_\_\_  
 Address: \_\_\_\_\_ Email: \_\_\_\_\_  
 City, State, Zip: \_\_\_\_\_ Phone: \_\_\_\_\_

Is this a reimbursement?	Type (Yes or No)	If NO, attach vendor invoice. If YES, attach itemized receipts.	
Was an advance received?	Type (Yes or No)	\$ _____	If YES, enter amount of advance
<b>WEEKEND EXPENSES</b>			
		\$	DESCRIPTION:
Agape		\$ _____	_____
Badges		\$ _____	_____
Computers   Equipment		\$ _____	_____
Decorations		\$ _____	_____
Equipment Rental		\$ _____	_____
Flowers		\$ _____	_____
Gift to Church - no facility bill		\$ _____	_____
Housing/Facility Rental		\$ _____	_____
Meals/Food		\$ _____	_____
Meetings - Team Formation		\$ _____	_____
Pictures/Photos		\$ _____	_____
Postage - Program		\$ _____	_____
Printing/Copies		\$ _____	_____
Program Materials		\$ _____	_____
Storage Space Rental		\$ _____	_____
Supplies/Paper Products		\$ _____	_____
Vehicle/Trailer Rental		\$ _____	_____
Vehicle/Trailer Rental Gas		\$ _____	_____
Other (Describe)		\$ _____	_____
<b>POST WEEKEND EXPENSES</b>			
One & Two Day Retreat		\$ _____	_____
Reunion Expenses		\$ _____	_____
Weekly Mentoring Expenses		\$ _____	_____
Weekly Prayer & Share Expenses		\$ _____	_____
<b>TRAINING EXPENSES</b>			
Annual Conf Mileage		\$ _____	_____
Annual Conf Registration Fees		\$ _____	_____
Annual Conf Travel & Meals Exp		\$ _____	_____
AKT Travel & Meals		\$ _____	_____
AKT Supplies / Other		\$ _____	_____
AKT Mileage		\$ _____	_____
<b>MARKETING EXPENSES</b>			
Marketing/Promo Materials		\$ _____	_____
Newsletter		\$ _____	_____
Postage for Newsletters		\$ _____	_____
<b>Total Expenses:</b>		\$ _____	<b>ATTACH ITEMIZED RECEIPTS AND ALL RELATED PROOF OF EXPENSES</b>
<b>Less Cash Advance:</b>		\$ _____	
<b>Difference</b>		\$ _____	

Submitted by: \_\_\_\_\_ (Person Seeking Payment)  
 Approved by: \_\_\_\_\_ (AC Kairos Donor Coor / ACFS Model 2)

Electronic signatures are acceptable / attach email approval

send approved form and all related documentation to: STATE FINANCIAL SECRETARY  
 TX only send to: Advisory Council Financial Secretary

**Kairos Check Request Form - Administrative Expenses** **2023**

*General Office / Administrative Expenses*

Advisory Council: \_\_\_\_\_ WK # \_\_\_\_\_ WK \_\_\_\_\_  
 Payee: \_\_\_\_\_ Submission Date: \_\_\_\_\_  
 Address: \_\_\_\_\_ Email: \_\_\_\_\_  
 City, State, Zip: \_\_\_\_\_ Phone: \_\_\_\_\_

Is this a reimbursement?	Type (Yes or No)	If NO, attach vendor invoice. If YES, attach itemized receipts.	
Was an advance received?	Type (Yes or No)	\$ _____	If YES, enter amount of advance
<b>ADMINISTRATIVE EXPENSES:</b>			
		\$	DESCRIPTION:
Computer & Software Expenses		\$ _____	_____
Web Solutions Expense		\$ _____	_____
Dues / Subscriptions		\$ _____	_____
Advisory Council Meetings		\$ _____	_____
State Chapter Committee Meetings		\$ _____	_____
Mileage to SCC Meetings		\$ _____	_____
Office Supplies (ink, pens, paper)		\$ _____	_____
Postage (IRS letters, admin)		\$ _____	_____
ACT Expenses - Meals for Training		\$ _____	_____
ACT Expenses - Mileage		\$ _____	_____
ACT Expenses - Travel/Meals		\$ _____	_____
ACT Expenses - Venue Expenses		\$ _____	_____
Volunteer Appreciation		\$ _____	_____
Other		\$ _____	_____
<b>Total Expenses:</b>		\$ _____	<b>ATTACH ITEMIZED RECEIPTS AND ALL RELATED PROOF OF EXPENSES</b>
<b>Less Cash Advance:</b>		\$ _____	
<b>Difference</b>		\$ _____	

Submitted by: \_\_\_\_\_ (Person Seeking Payment)  
 Approved by: \_\_\_\_\_ (AC Kairos Donor Coor / ACFS Model 2)

Electronic signatures are acceptable / attach email approval

send approved form and all related documentation to: STATE FINANCIAL SECRETARY  
 TX only send to: Advisory Council Financial Secretary



# Check Request Spreadsheet

## Fundraising

**Kairos Check Request Form - Fundraising Expenses** 2023

**Fundraising and Recruitment Expenses\***  
\* IRS regulations require expenses for recruiting volunteers be classified as fundraising expenses

Advisory Council: \_\_\_\_\_ WK # \_\_\_\_\_ WK \_\_\_\_\_  
 Payee: \_\_\_\_\_ Submission Date: \_\_\_\_\_  
 Address: \_\_\_\_\_ Email: \_\_\_\_\_  
 City, State, Zip: \_\_\_\_\_ Phone: \_\_\_\_\_

Is this a reimbursement?	Type (Yes or No)	If NO, attach vendor invoice. If YES, attach itemized receipts.	
Was an advance received?	Type (Yes or No)	\$ _____	If YES, enter amount of advance
<b>FUNDRAISING AND VOLUNTEER RECRUITMENT EXPENSES</b>			
		\$	DESCRIPTION:
Mail Appeal - Printing Expenses		\$ _____	_____
Mail Appeal - Postage		\$ _____	_____
Fundraising Computer / Software Exp		\$ _____	_____
Fundraising Event Expenses		\$ _____	_____
Marketing: Advertising		\$ _____	_____
Marketing Events		\$ _____	_____
Marketing/Promotional Materials		\$ _____	_____
Post Office Box Rental		\$ _____	_____
Postage for fundraising letters		\$ _____	_____
Other _____		\$ _____	_____
Other _____		\$ _____	_____
Other _____		\$ _____	_____
<b>Total Expenses:</b>		\$ _____	<b>ATTACH ITEMIZED RECEIPTS AND ALL</b>
<b>Less Cash Advance:</b>		\$ _____	<b>RELATED PROOF OF EXPENSES</b>
<b>Difference</b>		\$ _____	

Submitted by: \_\_\_\_\_ (Person Seeking Payment)  
 Approved by: \_\_\_\_\_ (AC KairosDonor Coor / ACFs Model 2)  
Electronic signatures are acceptable / attach email approval

**send approved form and all related documentation to: STATE FINANCIAL SECRETARY**  
 TX only send to: Advisory Council Financial Secretary

## Interministry / Other

**Kairos Check Request Form - Other Purposes** 2023

**Interministry (Blessings, AKT Registrations) / Other Purposes**

Advisory Council: \_\_\_\_\_ WK # \_\_\_\_\_ WK \_\_\_\_\_  
 Payee: \_\_\_\_\_ Submission Date: \_\_\_\_\_  
 Address: \_\_\_\_\_ Email: \_\_\_\_\_  
 City, State, Zip: \_\_\_\_\_ Phone: \_\_\_\_\_

Is this a reimbursement?	Type (Yes or No)	If NO, attach vendor invoice. If YES, attach itemized receipts.	
Was an advance received?	Type (Yes or No)	\$ _____	If YES, enter amount of advance
<b>INTERMINISTRY CHECK REQUEST</b>			
		\$	DESCRIPTION:
AKT Registration		\$ _____	_____
Blessing to Another Kairos Entity		\$ _____	_____
Other _____		\$ _____	_____
Other _____		\$ _____	_____
Other _____		\$ _____	_____
<b>OTHER PURPOSES</b>			
		\$	DESCRIPTION:
Facility Deposit for venue		\$ _____	_____
Prepaid Expenses		\$ _____	_____
Trailer (Over \$1500)		\$ _____	_____
Equipment (Over \$1500)		\$ _____	_____
Other _____		\$ _____	_____
Other _____		\$ _____	_____
Other _____		\$ _____	_____
<b>Prisoner to Prisoner (Ohio Only)</b>			
Postage		\$ _____	_____
Printing		\$ _____	_____
Supplies & Other		\$ _____	_____
Telephone		\$ _____	_____
<b>Total Expenses:</b>		\$ _____	<b>ATTACH ITEMIZED RECEIPTS AND ALL</b>
<b>Less Cash Advance:</b>		\$ _____	<b>RELATED PROOF OF EXPENSES</b>
<b>Difference</b>		\$ _____	

Submitted by: \_\_\_\_\_ (Person Seeking Payment)  
 Approved by: \_\_\_\_\_ (AC KairosDonor Coor / ACFs Model 2)  
Electronic signatures are acceptable / attach email approval

**send approved form and all related documentation to: STATE FINANCIAL SECRETARY**  
 TX only send to: Advisory Council Financial Secretary



## Cash Disbursement Voucher (CDV) and supporting documentation received from the FS

Kairos Prison Ministry International Date: 4/03/2020  
**Cash Disbursement Voucher**  
 State: **Allred**  
 Advisory Council: **Texas**

**Financial Secretary...**  
 Fill out this section of the voucher and attach a copy of supporting documentation, and send to the Treasurer (attach Check if you prepare the Checks).

From: Dave Allred, Financial Secretary  
 To: Bradford Sylve, Treasurer

**Authorization**  
 You are hereby authorized to pay **KPMI - Texas** the amount of \$ 2,964.33 per the attached documentation.  
 Signature: [Signature]  
 Financial Secretary

---

Kairos Prison Ministry International Date: 4/03/2020  
**Cash Disbursement Voucher**  
 State: **Allred**  
 Advisory Council: **Texas**

**Treasurer...**  
 Sign the Check, fill out this section, cut at the scissor line, attach a copy of signed Check, and mail the bottom section to the Financial Secretary.

From: \_\_\_\_\_, Treasurer  
 To: \_\_\_\_\_, Financial Secretary

**Confirmation**  
 Check # 1099 was mailed to **KPMI - Texas** on \_\_\_\_\_, copy attached.  
 Date \_\_\_\_\_  
 Signature: \_\_\_\_\_  
 Treasurer

1099

Kairos Prison Ministry International 4/01/2020  
**Affiliation Fee Voucher**

State Chapter: **Texas** Advisory Council: **Allred**

	From To 1/01/2020 3/31/2020	From To	From To	YTD Total
Gross Receipts for the Period:	19,762.18	0.00	0.00	<b>19,762.18</b>
Affiliation Fee (%) Rate:	15.0	0.0	0.0	
Authorized Rate Source:	KPMI			
Affiliation Fee:	2,964.33	0.00	0.00	<b>2,964.33</b>
<b>Less YTD Payments:</b>				<b>0.00</b>
<b>YTD Affiliation Fee Owed:</b>				<b>2,964.33</b>

NOTE: Columns 2 and 3 are usually zero valued, but if during the year the KPMI fee rate or the state rate changes, these columns will reflect the data that applies to the effective time frame of the revised rates.

Submitted By: Dave Allred  
 Advisory Council Financial Secy - PRINT NAME  
[Signature]  
 Signed  
4/1/2020  
 Date

**Audit Fee**

Don't forget to plan for your Audit fee. The Audit Fee will be charged to you by the State Chapter.

KOT  
 P.O. Box 79084  
 Saginaw, TX 76179



# Cash Disbursement Voucher (CDV) and supporting documentation as received from the FS

**2021**

State - Advisory Council  
**CASH DISBURSEMENT VOUCHER**

Date: 12/24/2021

From: Steve Newton, Financial Secretary  
To: Bob Crane, Treasurer

You are hereby authorized to pay Lakeview Camp & Retreat Center

the amount \$1,130.40 per the attached documentation.

Signature: Steve Newton  
Financial Secretary, Kairos of Texas

Date: \_\_\_\_\_

From: Bob Crane, Treasurer  
To: Steve Newton, Financial Secretary

Payment was mailed to Lakeview Camp & Retreat Center Date \_\_\_\_\_

Check # 10821 -- OR - E-Check /Bill-Pay # \_\_\_\_\_

Amount \$1,130.40

**A copy of the signed check is attached.  
If an e-check or bill-pay system was used, confirmation of the payment is attached.**

Signature: \_\_\_\_\_  
Treasurer, Kairos of Texas

**2021**

**Kairos Check Request Form - Program Expenses**  
Weekend, Post-Weekend, and AKT Travel Expenses

Advisory Council: Kairos of Texas WK # AKT WK Dates: 12/24/2021  
Payee: Lakeview Camp and Retreat Center Submission Date: 11/5/2021  
Address: 512B FM 66 Email: \_\_\_\_\_  
City, State, Zip: Waxahachie, TX 75167 Phone: 972-923-3811

Is this a reimbursement?	IF NO, attach vendor invoice.		IF YES, enter amount of advance
	yes	no	
Was an advance received?		no	\$ _____

WEEKEND EXPENSES	DESCRIPTION:	AMOUNT
Agape		\$ _____
Badges		\$ _____
Computers   Equipment		\$ _____
Decorations		\$ _____
Equipment Rental		\$ _____
Flowers		\$ _____
Gift to Church - no facility bill		\$ _____
Housing/Facility Rental		\$ _____
Meals/Food		\$ _____
Pictures/Photos		\$ _____
Meetings - Team Formation		\$ _____
Postage - Program		\$ _____
Printing/Copies		\$ _____
Program Materials		\$ _____
Storage Space Rental		\$ _____
Supplies/Paper Products		\$ _____
Vehicle/Trailer Rental		\$ _____
Vehicle/Trailer Rental Gas		\$ _____
Other (Describe)		\$ _____
<b>POST WEEKEND EXPENSES</b>		
One & Two Day Retreat		\$ _____
Reunion Expenses		\$ _____
Weekly Mentoring Expenses		\$ _____
Weekly Prayer & Share Expenses		\$ _____
<b>TRAINING EXPENSES</b>		
Annual Conf Mileage		\$ _____
Annual Conf Registration Fees		\$ _____
Annual Conf Travel & Meals Exp		\$ _____
AKT Travel & Meals		\$ _____
AKT Supplies / Other		\$ _____
AKT Mileage		\$ 1,130.40
<b>MARKETING EXPENSES</b>		
Marketing/Promo Materials		\$ _____
Newsletter		\$ _____
Postage for Newsletters		\$ _____
<b>Total Expenses:</b>		<b>\$ 1,130.40</b>
Less Cash Advance:		\$ _____
<b>Difference</b>		<b>\$ 1,130.40</b>

Submitted by: Mike Stumbaugh (Person Seeking Payment)  
Approved by: Steve Newton (CAC KairosDonor Coor / ACSF Model 2)

Electronic Signatures are acceptable / attach email approval

send approved form and all related documentation to: **STATE FINANCIAL SECRETARY**  
TX only send to: Advisory Council Financial Secretary

**Michael Stumbaugh**  
To: \_\_\_\_\_  
Cc: \_\_\_\_\_  
Subject: \_\_\_\_\_  
Attachments: \_\_\_\_\_

Receipts  
Attached is a copy of the Ministry for our training  
Our Financial Secretary is 2022.  
Thank you for your assist  
Blessings,  
Mike Stumbaugh  
Treasurer, Kairos Prison Ministry  
817-247-5403  
mstumbaugh@kairosprison.org

Lakeview Camp and Retreat Center  
512B FM 66, Waxahachie, TX 75167  
(972) 923-3811 Fax: 972-923-3755  
www.kairosprison.org

Deposited Information	Date	Description	Amount Due	Applied Amount	Date Paid	Remaining Due
11/11/21 09:00 pm	11/11/21 12:00 pm	Agape & Meals	\$1,050.00			\$1,050.00
11/11/21 09:00 pm	11/11/21 12:00 pm	Cash Advance	\$ 80.00			\$ 80.00
11/11/21 09:00 pm	11/11/21 12:00 pm	Receipt - Receipt	\$ 0.00			\$ 0.00
Total Charges/Receipts			\$1,130.00			\$1,130.00
Subtotal Balance Due			\$ 80.00			\$ 80.00

The guaranteed Minimum Amount for this event is \$1,050.00

**CONTRACT DETAILS**

Organization agrees to sign and return this contract with the minimum required by the date of it is considered LAKEVIEW is free to negotiate with another organization to provide the same date.

LAKEVIEW reserves the right to book other organizations space in accordance of facility capacity allowed.

Non-Refundable Deposit must accompany the Contract, signed contract must be applied to the first invoice.

If signing this contract, Organization agrees to make financial obligations to LAKEVIEW for the minimum guarantee specified in the contract.

Paying forms must be completed and submitted to deadline.

A final report must be submitted to the organization to LAKEVIEW to take that one week prior to arrival date. Organization leader must provide actual attendance upon Organization arrival on-site for LAKEVIEW to complete accurate billing reports.

Page 1 of 3      © November 2021/11-13

1. Minimum of 20 participants must be required for this program. If less number of participants than the minimum required for this program, the organization understands that LAKEVIEW is not responsible for any expenses incurred by the organization.

2. This contract is not valid until signed by the organization.

3. Organization understands that LAKEVIEW is not responsible for any expenses incurred by the organization.

4. Organization understands that LAKEVIEW is not responsible for any expenses incurred by the organization.

5. Organization understands that LAKEVIEW is not responsible for any expenses incurred by the organization.

6. All other terms and conditions apply.

7. All fees and expenses are inclusive of all applicable taxes and are to be paid by the organization per month or by the organization.

**REGISTRATION**

1. Schedule to provide arrival time for your Organization leaders and members.

2. Provide Payment in Full, no partial payments. No fees may be returned with the program is cancelled.

3. Organization will provide a signed registration contract to the organization.

4. Return numbers will be issued on or before the 15th of the month.

**FACILITY CARE AND CHECK-IN/CHECK-OUT TIMES**

1. Schedule to arrive at the facility and check-in with the organization.

2. Check-in is on-site from 12:00 PM - 1:00 PM. Check-in is on-site from 12:00 PM - 1:00 PM for any late check-in.

3. Check-out is on-site from 12:00 PM - 1:00 PM. Check-out is on-site from 12:00 PM - 1:00 PM for any late check-out.

4. Organization agrees to pay for any damages to LAKEVIEW or the facility. LAKEVIEW will not be responsible for any damage to LAKEVIEW or the facility.

**FOOD SERVICE**

1. Organization understands that LAKEVIEW is not responsible for any expenses incurred by the organization.

2. Organization understands that LAKEVIEW is not responsible for any expenses incurred by the organization.

3. Organization understands that LAKEVIEW is not responsible for any expenses incurred by the organization.

Organization understands that LAKEVIEW is not responsible for any expenses incurred by the organization. This contract is not valid until signed by the organization. Organization understands that LAKEVIEW is not responsible for any expenses incurred by the organization. Organization understands that LAKEVIEW is not responsible for any expenses incurred by the organization. Organization understands that LAKEVIEW is not responsible for any expenses incurred by the organization.

By the State Financial Secretary of the Association of Christian Churches (ACC), I hereby certify that the information provided above is true and correct. I have reviewed the information provided above and certify that the information provided above is true and correct. I have reviewed the information provided above and certify that the information provided above is true and correct.

Signature: Steve Newton  
Date: 12/24/2021

Signature: \_\_\_\_\_  
Date: \_\_\_\_\_

Signature: \_\_\_\_\_  
Date: \_\_\_\_\_



# Cash Disbursement Voucher (CDV) and supporting documentation as received from the FS

**2021**

**State - Advisory Council**  
**CASH DISBURSEMENT VOUCHER**

Date: 9/21/2021

From: Steve Newton, Financial Secretary  
To: Bob Crane, Treasurer

You are hereby authorized to pay Mike Blackmar  
the amount \$291.06 per the attached documentation.

Signature:   
Financial Secretary, Kairos of Texas

Date: \_\_\_\_\_

From: Bob Crane, Treasurer  
To: Steve Newton, Financial Secretary

Payment was mailed to Mike Blackmar Date: \_\_\_\_\_

Check # 10775 -- OR -- E-Check / Bill-Pay # \_\_\_\_\_

Amount \$291.06

**A copy of the signed check is attached.**  
**If an e-check or bill-pay system was used, confirmation attached.**

Signature: \_\_\_\_\_  
Treasurer, Kairos of Texas

**TRAIL 'N' BILL**  
737 W. 41 Ave. (737) 251-5774  
HUNTSMVILLE, TX 77340-5647 (737) 434-3574 / SERVICE DEPT. (800) 259-6270  
**"WE SERVICE / TRACK IT"**

15/2/21 FOC-339908

15/2/21

15/2/21

ANY WARRANTY ON THE PRODUCTS WILL BE VOID IF THE MANUFACTURER'S WARRANTY IS VOIDED BY AN UNAUTHORIZED REPAIR OR ALTERATION. THE USER HEREBY EXPRESSLY DISCLAIMS ANY WARRANTY, EITHER IMPLICIT OR EXPRESSED, INCLUDING ANY IMPLIED WARRANTY OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, AND NON-INFRINGEMENT AND ACCEPTS ANY OTHER TERMS TO EXTENT OF LIABILITY IN CONNECTION WITH THE USE OF THESE PRODUCTS.

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**THANK YOU!** IF WE RECEIVED YOUR PAY TO US BY CHECK, PLEASE LET US KNOW THAT THE FOLLOWING CHECKS WERE DEPOSITED.

CUSTOMER COPY

Texas Department of Motor Vehicles  
**CASH REGISTRY RECEIPT**

COUNTY: WALKER TAC BANK: GRAND L. NICHAS  
DATE: 09/21/2021 TIME: 09:17AM  
ISSUANCE ID: WALKER2

TRANSACTION	TRANSACTION ID	VIS	PREY DOC NO	TESS
REGISTRATION GENERAL	848396448108148	KX0001210003288	101708210102535	74.25
			482910342	74.25

1721 B East Loop & Telephone  
Houston, TX 77057  
(713) 988-1001

**Husky**  
1800 Adams  
Columbus, TX 77815  
(281) 927-8071

3901 Green Lane, 200  
Houston, TX 77057  
(800) 624-9200

"Family Owned & Operated Since 1982"

5214 East North Freeway, Suite 501  
Houston, TX 77057  
(281) 925-4824

2,50  
2,50  
8,50

**DISCOUNT TIRE**

OWNERSHIP: BLACKMAR  
180 LAKE FALLS RD  
HUNTSVILLE, TX 77340  
508 274 0000 (TX)

2008 TRUCK 1R  
ALL WHEELS (R)  
All ALL

Warranty Information  
Tirepack Expires: \_\_\_\_\_

Item	Description	Qty	Price	Amount
1	1 2008 TRUCK 1R ALL WHEELS (R) 17" X 16" 68	1	74.25	74.25
2	2 2008 TRUCK 1R ALL WHEELS (R) 17" X 16" 68	2	25.96	51.92
3	2 2008 TRUCK 1R ALL WHEELS (R) 17" X 16" 68	2	25.96	51.92
4	2 2008 TRUCK 1R ALL WHEELS (R) 17" X 16" 68	2	25.96	51.92

Total: 179.00

Less: Cash Advance: \$ 0.00

**Difference: \$ 179.00**

Submitted by: MIKE BLACKMAR (Person Seeking Payment)  
Approved by: (AC Kairos/Donor Cash / ACSFS Model 2)

Send Approved form and all related documentation to: State Financial Secretary

**Kairos Check Request Form**  
**INTERMINISTRY / OTHER PURPOSES CHECK REQUEST**

Advisory Council: \_\_\_\_\_ WK # \_\_\_\_\_ WK # \_\_\_\_\_  
Payee: MIKE BLACKMAR Submission Date: 9/21/2021  
Address: 180 LAKE FALLS RD Email: lvavage3002016@aol.net  
City, State, Zip: HUNTSVILLE, TX 77340 Phone: 832 973-0326

Is this a reimbursement?	YES	NO	If NO, attach vendor invoice. If YES, attach itemized receipts.
Was an advance received?	NO	NO	If YES, enter amount of advance

INTERMINISTRY CHECK REQUEST	DESCRIPTION	AMOUNT
AKT Registration	\$	
Wrecking to Another Kairos Group	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
<b>OTHER PURPOSES</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
Facility Deposit for venue	\$	
Prepaid Expenses	\$	
Trailer (Over \$1500)	\$	
Equipment (Over \$1500)	\$	
Other - Trailer	\$ 106.17	REPLACEMENT TIRE
Other - Trailer	\$ 14.00	INSPECTION X 2
Other - Trailer	\$ 152.50	REGISTRATION X 2
Other - Trailer	\$ 18.30	REPLACEMENT VENT COVER
	\$	
	\$	
	\$	

**Total Expenses: \$ 291.06** **ATTACH ITEMIZED RECEIPTS AND ALL**  
**Less Cash Advance: \$ 0.00** **RELATED PROOF OF EXPENSES**  
**Difference: \$ 291.06**

Submitted by: MIKE BLACKMAR (Person Seeking Payment)  
Approved by: (AC Kairos/Donor Cash / ACSFS Model 2)  
Electronic signatures are acceptable / attach email approval  
Send Approved form and all related documentation to: State Financial Secretary



Getting \$\$ out of the account

Part 2:  
The Check





# Producing a Check

- *Upon receipt of the appropriate documentation, the Treasurer must review the documentation for accuracy*
  - *CDV amount matches the request*
  - *Request supported by attached receipts*
- *Upon confirmation of the request, the Treasurer should process the check as quickly as practical*



# Documenting the Check

- *The Treasurer prepares the check in accordance with the CDV and completes the bottom half of the CDV*
- *The Treasurer provides the Financial Secretary with documentation that the process was completed:*
  - *The bottom half of the Cash Disbursement Voucher (CDV) filled in*
  - *A copy of the front of the check\*\**
- *The Treasurer retains copies of the documentation for each check*



*\*\* Bank account numbers must be redacted (blacked out or deleted) from copies of checks before emailing*



## Cash Disbursement Voucher (CDV) and supporting documentation returned to the FS

Kairos Prison Ministry International Date: 4/03/2020  
**Cash Disbursement Voucher**  
State: Allred  
Advisory Council: Texas

From: Bradford Sylve Treasurer

To: June Allred Financial Secretary

**Treasurer...**  
Sign the Check, fill out this section, cut at the scissor line, attach a copy of signed Check, an mail the bottom section to the Financial Secretary.

**Confirmation**

Check # 1099 was mailed to KPMI - Texas

on 4/6/20 Date copy attached.

Signature: Bradford Sylve  
Treasurer

**KAIROS PRISON MINISTRY INTL INC** 1099  
**TEXAS-ALLRED** 03-751/061  
815 W PLEASANT VIEW DR  
MURKIN, TEXAS

4/6 20

Pay to the Order of KPMI-TEXAS \$ 2,964.33

Two thousand nine hundred sixty four & 33/100 - Dollars

Wells Fargo Bank

for Allred Fox 19 Bradford Sylve



# Cash Disbursement Voucher (CDV) and supporting documentation returned to the FS

**KAIROS PRISON MINISTRY INTERNATIONAL, INC.**  
KAIROS OF TEXAS  
P.O. BOX 7024  
WAXAHUCHA, TX 75179

WELLS FARGO 10775

PAY TO THE ORDER OF Mike Blackmar \$ 291.06

Two Hundred Ninety-One and 00/100

Mike Blackmar  
185 Lake Falls Road  
Hurtsville, TX 77320

MEMO Trailer Expenses

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KAIROS PRISON MINISTRY INTERNATIONAL, INC. / KAIROS OF TEXAS

Mike Blackmar	9/21/2021	10775	291.06
PROGRAM:Weekend Expenses/Vehicle/ Trailer Expenses			

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TX Trailers	Trailer Expenses	291.06
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KAIROS PRISON MINISTRY INTERNATIONAL, INC. / KAIROS OF TEXAS

Mike Blackmar	9/21/2021	10775	291.06
PROGRAM:Weekend Expenses/Vehicle/ Trailer Expenses			

---

TX Trailers	Trailer Expenses	291.06
-------------	------------------	--------

State - Advisory Council  
**CASH DISBURSEMENT VOUCHER**  
Date: 9/21/2021

From: Steve Newton, Financial Secretary  
To: Bob Crane, Treasurer

You are hereby authorized to pay Mike Blackmar  
the amount \$291.06 per the attached documentation.

Signature: Steve Newton  
Financial Secretary, Kairos of Texas

---

Date: SEP 22 2021

From: Bob Crane, Treasurer  
To: Steve Newton, Financial Secretary

Payment was mailed to Mike Blackmar Date SEP 22 2021  
Check # 10775 -- OR -- E-Check /Bill-Pay #  
Amount \$291.06

A copy of the signed check is attached.  
If an e-check or bill-pay system was used, confirmation of the payment is attached.

Signature: [Signature]  
Treasurer, Kairos of Texas

**KAIROS PRISON MINISTRY INTERNATIONAL, INC.**  
KAIROS OF TEXAS  
P.O. BOX 7024  
WAXAHUCHA, TX 75179

WELLS FARGO 10821

PAY TO THE ORDER OF Lakeview Camp and Conference Center \$ 1,130.40

One Thousand One Hundred Thirty and 40/100

Lakeview Camp and Conference Center  
8128 FM 98  
Waxahatcha, TX 75167

MEMO Facility Deposits

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KAIROS PRISON MINISTRY INTERNATIONAL, INC. / KAIROS OF TEXAS

Lakeview Camp and Conference Center	12/24/2021	10821	1,130.40
Facility Deposits	Facility Deposit, AKT Nov 11-13, 2022		

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Facility Deposits	Facility Deposit, AKT Nov 11-13, 2022	1,130.40
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KAIROS PRISON MINISTRY INTERNATIONAL, INC. / KAIROS OF TEXAS

Lakeview Camp and Conference Center	12/24/2021	10821	1,130.40
Facility Deposits	Facility Deposit, AKT Nov 11-13, 2022		

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Facility Deposits	Facility Deposit, AKT Nov 11-13, 2022	1,130.40
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State - Advisory Council  
**CASH DISBURSEMENT VOUCHER**  
Date: 12/24/2021

From: Steve Newton, Financial Secretary  
To: Bob Crane, Treasurer

You are hereby authorized to pay Lakeview Camp & Retreat Center  
the amount \$1,130.40 per the attached documentation.

Signature: Steve Newton  
Financial Secretary, Kairos of Texas

---

Date: DEC 24 2021

From: Bob Crane, Treasurer  
To: Steve Newton, Financial Secretary

Payment was mailed to Lakeview Camp & Retreat Center Date DEC 24 2021  
Check # 10821 -- OR -- E-Check /Bill-Pay #  
Amount \$1,130.40

A copy of the signed check is attached.  
If an e-check or bill-pay system was used, confirmation of the payment is attached.

Signature: [Signature]  
Treasurer, Kairos of Texas



# Best Practices

- **ALWAYS** redact the bank account numbers from check copies when emailing documentation to the Financial Secretary
- The Treasurer provides the check documentation to the Financial Secretary immediately as each check is completed
  - Do not hold documentation until the end of the month
  - This supports timely data entry into Kairos Donor throughout each month and eliminates potential month-end overload



## Questions?



## “This is important!”

- When reimbursing expenses to the Financial Secretary or Treasurer...
  - When reimbursing the Financial Secretary:
    - Chair must approve the request and sign the CDV
      - Financial Secretary cannot approve a payment to themselves
    - Treasurer writes check and completed CDV as usual
  - When reimbursing the Treasurer:
    - Financial Secretary approves the request and signs the CDV
    - Chair must sign the check and the completed CDV
      - Treasurer cannot sign a check payable to themselves



# Ministry Banking

Compliance



# Ministry Banking

- Kairos Prison Ministry International, Inc. exists as a single entity with its own Federal EIN; however, the International Office, State Chapter Committees and Advisory Councils in Texas each has a bank account.
  - All accounts must be opened in the name of KPMI with the same EIN
- Wells Fargo is the bank of choice for KPMI
  - National agreement
  - Easier signature process – online (in-person not required)
  - Option of Deposit-only ATM card





# Ministry Banking

- Request to open a bank account required for:
  - New Advisory Councils
  - Existing ACs changing banks... any bank, not just WF
- State Treasurer reviews & approves before sending to KPMI
- Must use an account established for the Kairos Advisory Council
  - Cannot 'piggyback' on another account



# Ministry Banking

- The following individuals are required to have signature authority on all Kairos Advisory Council bank accounts
  - AC Treasurer (primary signer)
  - AC Chair (backup)
  - State Treasurer, Bob Crane
  - State Chair, Scott Baker
  - KPMI CEO, Evelyn K. Lemly
- The following individuals may have view-only access ONLY to the account (when on-line banking access is supported)
  - KPMI Controller, Kris Buchanan
  - State Financial Secretary, Steve Newton
  - AC Financial Secretary



# Ministry Banking

- DO NOT obtain or use:
  - Credit Cards
  - Debit Cards
  - ATM Cards
- These are not permitted due to lack of two-person control
- If donors wish to use a debit or credit card to make a donation, refer them to the Kairos of Texas site
  - KOT can accept electronic payments through the PayPal account
  - Donor can specify a unit for the donation
- Deposit-only Cards
  - Allowed only for ACs using Wells Fargo
  - Contact Bob Crane for info or to request a deposit-only card



# Ministry Banking

- Please use the following format for name/address on checks

**KAIROS PRISON MINISTRY INTL INC.**  
**KAIROS OF TEXAS - BETO**  
PO BOX 453311  
GARLAND, TX 75045

- Must use the unit PO Box address, not an individual's address
- DO NOT use an individual's name / phone number on checks
- Treasurer responsible to pay all bills with one exception...
  - Payments for program materials made to KPMI
- Check size limitations:
  - Up to \$10,000 – Advisory Council approval
  - \$10,001 – \$20,000 – AC and State Chair approval required
  - >\$20,001 – AC, State Chair, and CEO approval required



# Ministry Banking

- Deposits:
  - ALL funds collected MUST be recorded and deposited into the Kairos account
    - DO NOT reimburse expenses from cash collected before depositing – considered theft of Kairos funds
  - Single donations (or cumulative from one person/source) greater than \$10,000 at the Advisory Council level must be reported to KOT and KPMI
  - All bequests, estates, trusts, endowments, or other planned giving gifts of any size must be reported to KPMI



# Saving Money

Tax Avoidance  
(not tax evasion)



# Taxes

- Kairos Prison Ministry is a recognized 501c(3) entity
- Exempt from Texas state sales tax
  - Purchased items that are used for the ministry
- Verification letter:
  - May or may not be requested by the Seller
- Sales Tax Exemption form 01-339 (back)
  - Complete with the KPMI address, not KOT or local AC



# Taxes

- We ARE exempt from Texas state hotel tax
- We are NOT exempt from local hotel taxes
- Verification letter:
  - Must be provided with exemption form
- Hotel Tax Exemption form 12-302
  - Complete with the KPMI address, not KOT or local AC



## Exemption Verification Letter



Texas Comptroller of Public Accounts  
Austin, TX 78774

January 13, 2023

KAIROS PRISON MINISTRY INTERNATIONAL, INC. (KAIROS)  
100 DEBARY PLANTATION BLVD  
DEBARY, FL 32713-2201

According to the records of the Comptroller of Public Accounts, the following exemption(s) from Texas taxes apply to the above organization(s):

Franchise tax, as of 1993-04-30

Sales and use tax, as of 1993-04-30

(provide Texas sales and use tax exemption certificate [Form 01-339 \(Back\)](#) to vendor)

State portion of hotel occupancy tax, religious as of 1993-04-30

(provide Texas hotel occupancy tax exemption certificate [Form 12-302](#) to vendor)

Texas taxpayer identification number: 30116689156

This exemption verification is not a substitute for the completed exemption certificates that are required when claiming exemption from Texas taxes. Vendors should be familiar with the requirements for accepting the certificates in good faith from their customers.

This exemption verification does not mean that the organization holds a [permit](#) for collecting or remitting any Texas taxes.

Exempt organizations must collect tax on most sales. For more information, please see our publication [Exempt Organizations: Sales and Purchases](#) (96-122). [Online registration is available.](#)

For information concerning sales taxpayer permit status, please use the [vendor search](#) we provide online.

Corporations that are registered in Texas with the Secretary of State must maintain a current registered agent and registered office address. Information is available from [Business and Nonprofit Forms page](#) of the [Secretary of State's website](#). Additionally, out-of-state corporations, limited liability companies, or limited partnerships transacting business in Texas may need to file a Certificate of Authority or Registration with the Texas Secretary of State. More information is available from the [Foreign or Out-of-State Entities page](#) on the Secretary of State's website.

Our publications and other helpful information are available on our [website](#). If you need more information, write to us at [exempt.orgs@cpa.texas.gov](mailto:exempt.orgs@cpa.texas.gov), or call us at 800-252-5555.

### Texas Sales and Use Tax Exemption Certification

*This certificate does not require a number to be valid.*

Name of purchaser, firm or agency <b>KAIROS PRISON MINISTRY INTERNATIONAL, INC.</b>	
Address (Street & number, P.O. Box or Route number) <b>100 DEBARY PLANTATION BLVD</b>	Phone (Area code and number) <b>(407) 629-4948</b>
City, State, ZIP code <b>DEBARY, FL 32713-2201</b>	

I, the purchaser named above, claim an exemption from payment of sales and use taxes (for the purchase of taxable items described below or on the attached order or invoice) from:

Seller: \_\_\_\_\_

Street address: \_\_\_\_\_ City, State, ZIP code: \_\_\_\_\_

Description of items to be purchased or on the attached order or invoice:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Purchaser claims this exemption for the following reason:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

I understand that I will be liable for payment of all state and local sales or use taxes which may become due for failure to comply with the provisions of the Tax Code and/or all applicable law.

*I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.*

sign here ▶	Purchaser	Title	Date

NOTE: This certificate cannot be issued for the purchase, lease, or rental of a motor vehicle.

**THIS CERTIFICATE DOES NOT REQUIRE A NUMBER TO BE VALID.**

Sales and Use Tax "Exemption Numbers" or "Tax Exempt" Numbers do not exist.

**This certificate should be furnished to the supplier.**  
 Do not send the completed certificate to the Comptroller of Public Accounts.

## Texas Hotel Occupancy Tax Exemption Certificate

Provide completed certificate to hotel to claim exemption from hotel tax. Hotel operators should request a photo ID, business card or other document to verify a guest's affiliation with the exempt entity. Employees of exempt entities traveling on official business can pay in any manner. For non-employees to be exempt, the exempt entity must provide a completed certificate and pay the hotel with its funds (e.g., exempt entity check, credit card or direct billing). This certificate does not need a number to be valid.

Name of exempt entity <b>KAIROS PRISON MINISTRY INTERNATIONAL, INC.</b>	Exempt entity status (Religious, charitable, educational, governmental) <b>RELIGIOUS</b>
Address of exempt organization (Street and number) <b>100 DEBARY PLANTATION BLVD</b>	
City, State, ZIP code <b>DEBARY, FL 32713-2201</b>	

**Guest certification:** I declare that I am an occupant of this hotel on official business sanctioned by the exempt organization named above and that all information shown on this document is true and correct. I further understand that it is a criminal offense to issue an exemption certificate to a hotel that I know will be used in a manner that does not qualify for the exemptions found in the hotel occupancy tax and other laws. The offense may range from a Class C misdemeanor to a felony of the second degree.

Guest name (Type or print)	Hotel name
Guest signature	Date

sign here

### Exemption claimed

Check the box for the exemption claimed. See Rule 3.16f: Definitions, Exemptions, and Exemption Certificate.

- United States Federal Agencies or Foreign Diplomats.** Details of this exemption category are on back of form. This category is exempt from state and local hotel tax.
- Texas State Government Officials and Employees.** (An individual must present a Hotel Tax Exemption Photo ID Card). Details of this exemption category are on back of form. This limited category is exempt from state and local hotel tax. Note: State agencies and city, county or other local government entities and officials or employees are not exempt from state or local hotel tax, even when traveling on official business.
- Charitable Entities.** (Comptroller-issued letter of exemption required.) Details of this exemption category are on back of form. This category is exempt from state hotel tax, but not local hotel tax.
- Educational Entities.** Details of this exemption category are on back of form. This category is exempt from state hotel tax, but not local hotel tax.
- Religious Entities.** (Comptroller-issued letter of exemption required.) Details of this exemption category are on back of form. This category is exempt from state hotel tax, but not local hotel tax.
- Exempt by Other Federal or State Law.** Details of this exemption category are on back of form. This category is exempt from state and local hotel tax.

**Permanent Resident Exemption (30 consecutive days):** An exemption certificate is not required for the permanent resident exemption. A permanent resident is exempt the day the guest has given written notice or reserves a room for at least 30 consecutive days and the guest stays for 30 consecutive days, beginning on the reservation date. Otherwise, a permanent resident is exempt on the 31st consecutive day of the stay and is not entitled to a tax refund on the first 30 days. Any interruption in the resident's right to occupy a room voids the exemption. A permanent resident is exempt from state and local hotel tax.

Hotels should keep all records, including completed exemption certificates, for four years.

Do NOT send this form to the Comptroller of Public Accounts.

## Texas Hotel Occupancy Tax Exemptions

See Rule 3.16f: Definitions, Exemptions, and Exemption Certificate for additional information.

### United States Federal Agencies or Foreign Diplomats (exempt from state and local hotel tax)

This exemption category includes the following:

- the United States federal government, its agencies and departments, including branches of the military, federal credit unions, and their employees traveling on official business;
- rooms paid by vouchers issued by the American Red Cross and the Federal Emergency Management Agency; and
- foreign diplomats who present a Tax Exemption Card issued by the U.S. Department of State, unless the card specifically excludes hotel occupancy tax.

Federal government contractors are not exempt.

### Texas State Government Officials and Employees (exempt from state and local hotel tax)

This exemption category includes only Texas state officials or employees who present a Hotel Tax Exemption Photo Identification Card. State employees without a Hotel Tax Exemption Photo Identification Card and Texas state agencies are not exempt. (The state employee must pay hotel tax, but their state agency can apply for a refund.)

### Charitable Entities (exempt from state hotel tax, but not local hotel tax)

This exemption category includes entities that have been issued a letter of tax exemption as a charitable organization and their employees traveling on official business. See website referenced below.

A charitable entity devotes all or substantially all of its activities to the alleviation of poverty, disease, pain and suffering by providing food, clothing, medicine, medical treatment, shelter or psychological counseling directly to indigent or similarly deserving members of society.

Not all 501(c)(3) or nonprofit organizations qualify under this category.

### Educational Entities (exempt from state hotel tax, but not local hotel tax)

This exemption category includes in-state and out-of-state school districts, private or public elementary, middle and high schools, Texas Regional Education Service Centers and Texas institutions of higher education (see Texas Education Code Section 61.003) and their employees traveling on official business.

A letter of tax exemption from the Comptroller of Public Accounts as an educational organization is not required, but an educational organization might have one.

Out-of-state colleges and universities are not exempt.

### Religious Organizations (exempt from state hotel tax, but not local hotel tax)

This exemption category includes nonprofit churches and their guiding or governing bodies that have been issued a letter of tax exemption from the Comptroller of Public Accounts as a religious organization and their employees traveling on official business. See website referenced below.

### Exempt by Other Federal or State Law (exempt from state and local hotel tax)

This exemption category includes the following:

- entities exempted by other federal law, such as federal land banks and federal land credit associations and their employees traveling on official business; and
- Texas entities exempted by other state law that have been issued a letter of tax exemption from the Comptroller of Public Accounts and their employees traveling on official business. See website referenced below. These entities include the following:
  - nonprofit electric and telephone cooperatives,
  - housing authorities,
  - housing finance corporations,
  - public facility corporations,
  - health facilities development corporations,
  - cultural education facilities finance corporations, and
  - major sporting event local organizing committees.

### For Exemption Information

A list of charitable, educational, religious and other organizations that have been issued a letter of exemption is online at [www.comptroller.texas.gov/taxes/exempt/search.php](http://www.comptroller.texas.gov/taxes/exempt/search.php). Other information about Texas tax exemptions, including applications, is online at [www.comptroller.texas.gov/taxes/exempt/index.php](http://www.comptroller.texas.gov/taxes/exempt/index.php). For questions about exemptions, call 1-800-252-1385.



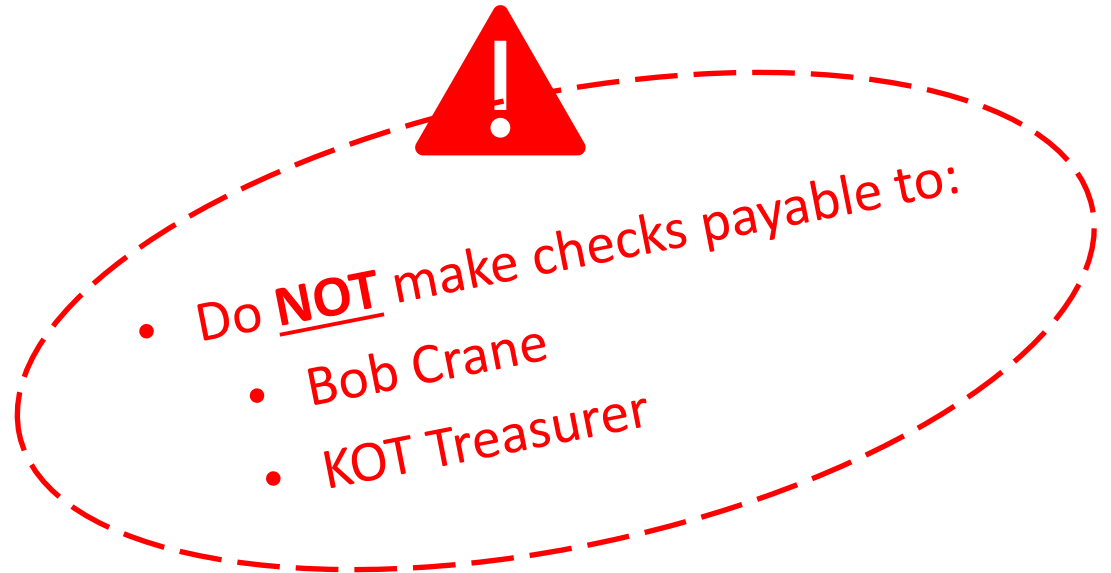
# Working with KOT

More Teamwork



# Working with KOT...

- When sending a check payment to Kairos of Texas for:
  - KPMI affiliation fees (Quarterly)
  - State affiliation fee and Audit Fees (Annually)
  - Trailer expenses (as they are invoiced)
  - Anything else...
- Payable to:
  - Kairos of Texas
  - or
  - KPMI-Texas





# Working with KOT...

- When writing checks:
  - Ensure written amounts match
    - \$1,234.56
    - One-Thousand Two-Hundred-Thirty-Four and 56/100
      - If these are different, the written words are the binding amount
  - Please write clearly – I use a remote check scanner
    - The check scanner recognizes the written words
    - “messy” writing causes mis-reads that require manual correction and possible disputes with the bank



# Working with KOT...

- Along with the check, PLEASE include a copy of the documentation for the check:
  - The KPMI Quarterly Affiliation Fee voucher, Annual State Affiliation Fee / Audit Invoice, Trailer Invoices , etc.
  - Samples of these on the following pages
  - I use the documentation to tie all the records together when I forward the deposit to the State Financial Secretary
- If there is no documentation, I must make a guess or contact the AC Treasurer and/or Financial Secretary to know how to record the check on the receipt log

Kairos Prison Ministry International  
Affiliation Fee Voucher

7/07/2020

State Chapter: **Texas**

Advisory Council: **Allred**

	From 4/01/2020 To 6/30/2020	From To	From To	YTD Total
Gross Receipts for the Period:	3,547.45	0.00	0.00	23,309.63
Affiliation Fee (%) Rate:	15.0	0.0	0.0	
Authorized Rate Source:	KPMI			
Affiliation Fee:	532.12	0.00	0.00	3,496.44

Less YTD Payments: 2,964.33

**YTD Affiliation Fee Owed: 532.11**

NOTE: Columns 2 and 3 are usually zero valued, but if during the year the KPMI fee rate or the state rate changes, these columns will reflect the data that applies to the effective time frame of the revised rates.

Sample:

KPMI  
Quarterly  
Affiliation  
Fee  
Voucher

Submitted By: Dave Allred  
Advisory Council Financial Secy - PRINT NAME  
[Signature]  
Signed  
7/1/2020  
Date

**Audit Fee**

Don't forget to plan for your Audit fee. The Audit Fee will be charged to you by the State Chapter.

KOT  
P.O. Box 79084  
Saginaw, TX 76179



**INVOICE - 2021 STATE CHAPTER AFFILIATION & AUDIT FEE**

Unit Name: **Beto**      1/8/21

	Dec. Book Balance		\$ 17,652.05
Plus	Outstanding Advance		\$0.00
	SubTotal - Bank Balance/Advances		\$17,652.05
Minus	4th QTR KPMI Aff Fee		\$243.27
Minus	Equipment Purchases		\$0.00
Minus	Interministry Transfers		\$0.00
	Subtotal - Fee/Purchase/Transfers		\$243.27
Equal	Net Basis		\$17,408.78
times	10% of Basis		0.10
Equal	2021 State Aff Fee		\$1,740.88
	PAY THIS AMOUNT TO KOT		\$1,740.88
	Under Ad Council General, use Account:		
	"State Chapter Affiliation Fee"		
	2021 KPMI Audit Fee		
	PAY THIS AMOUNT TO KOT		\$95.00
	Under Ad Council General, use Account:		
	"Audit Fee"		
	TOTAL CHECK AMOUNT		\$1,835.88
	Use the feature in Donor "Charge Multiple Account Numbers"		
	and write only one check		
	Send check to: KOT Treasurer		
	P. O. Box 79084   Saginaw, TX 76179		
	Payment due Feb 28, 2021		

Sample:  
  
Annual  
State  
Affiliation Fee  
And  
Audit Fee  
Invoice

JAN 15 2021

1092

INVOICE FROM: *Kairos of Texas - Trailers*

SOLD TO: Allred  
Attn: Dave Allred

INVOICE No.: 2020-01

INVOICE DATE: January 6, 2020

ORDER No. VERBAL

PAYMENT TERMS: No later than Febr

QUANTITY	SERVICE DATES		SERVICES PROVIDED	UNIT PRICE
	FROM	TO		
1	12/14/2020	12/14/2020	Insurance Flat Rate Annual Premium	\$190.00
			Total =	\$190.00

REMIT TO: *Kairos of Texas*  
*Attn: Bob Crane*  
*P.O. Box 79084*  
*Saginaw, TX 76179*

PLEASE SHOW IN MEMO "Solo Unit Insurance"

FEB 23 2020

Sample:  
  
Trailer  
Expense &  
Insurance  
Invoice



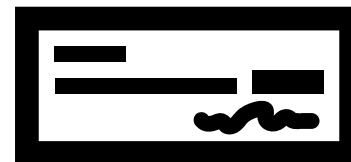
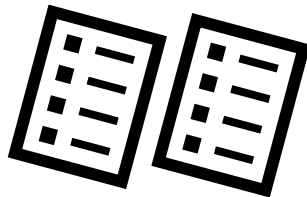
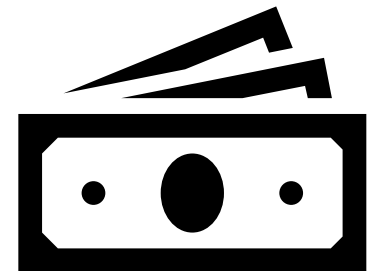
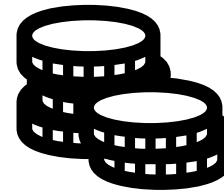
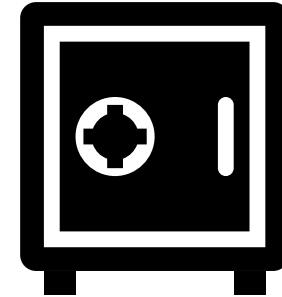
# Security

Protect the Donor and the Ministry



# Security

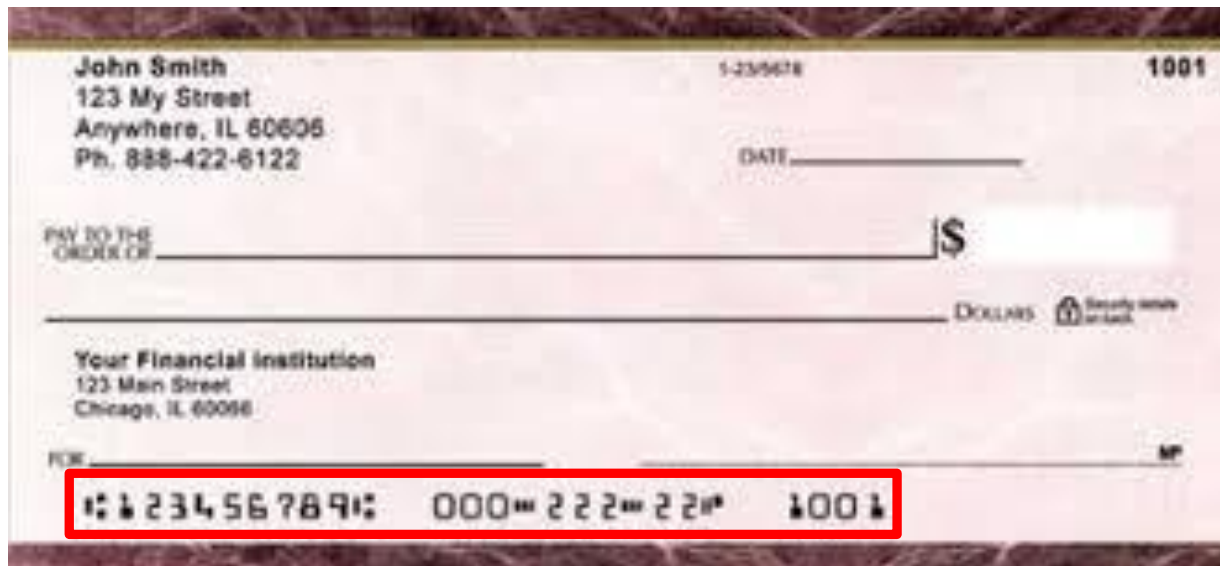
- Safeguard everything!
  - Checks
  - Deposit slips
  - Deposit receipts
  - Endorsement stamps
  - Financial records





# Security

- When emailing copies of checks:
  - ALWAYS redact (blank out) the account information
    - Routing number
    - Account number
  - Protect it like it is your own!





# Security

- Retention of Records
  - Records must be retained for the seven (7) years prior to the current year
  - Now that we have started 2023, records from 2015 (and earlier) may / should be destroyed
    - All documents must be shredded for security
  - Current Treasurer should have control of all previous records
    - In the event of an audit question, each Treasurer is responsible for their activities (i.e. you are not responsible for errors / omissions by a previous Treasurer)



# Final Thoughts – 3 T's

- **Teamwork**
  - AC Treasurer and Financial Secretary
  - AC and KOT
- **Timely**
  - Process deposits and checks quickly
  - Return documentation to the FS promptly
- **Thoroughness**
  - Complete all required forms, all the time, every time

