KIRBYVILLE CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
206 East Main Street
Kirbyville, TX 75956
Phone (409) 423-7521 Fax (409) 423-2367

KIRBYVILLE CISD

GENERAL SCHOOL ACTIVITY ACCOUNT HANDBOOK

2025 - 2026

Kirbyville CISD
Committed to excellence...

PREFACE

This manual is prepared primarily to set forth standardized accounting procedures for the administration of all Activity Funds in the Kirbyville Consolidated Independent School District. Principals, financial secretaries, sponsors, and other parties involved in the handling of Activity Funds should be knowledgeable of the instructions prescribed in this manual.

This manual supersedes all prior publications regulating the administration of Activity Funds.

Board Members
Gary Fairchild, President
Jason Loper, Vice President
T.J. Adams, Secretary
Jason Shirley
Chad Wiggins
Kasey Foster
Tyler Downs

Superintendent
Stephen Edwards

Assistant Superintendent
Kristi Gore

Chief Financial Officer
Amber Flowers

TABLE OF CONTENTS

		Page
1.	GENERAL ORGANIZATION PRINCIPLES	
	1.1 Mission	3
	1.2 Objective	3
	1.3 Responsibility	3
	1.4 Use of Funds	5
	1.5 Records Retention	5
2.	FINANCIAL PROCEDURES	
	2.1 Objective	5
	2.2 Accountability	6
	2.2.1 Transaction Recording	6
	2.3 Revenues	6
	2.4 Expenditures	7
	2.4.1 Purchasing	7
	2.4.2 Disbursements	8
	2.5 Auditing Procedures	8
3.	FUNDRAISERS AND DONATIONS	
	3.1 Fundraisers	9
	3.2 Donations	9
4.	ORGANIZATION SPECIFIC	
	4.1 FFA	10
	4.2 FCCLA	10
	4.3 Cheer	10
APPENDIX		
1.	Definitions	11
2.	Forms	11
3.	Sponsor Responsibilities Affidavit	12

1. GENERAL ORGANIZATION'S PRINCIPLES

1.1 MISSION

The mission of the Kirbyville Consolidated Independent School District is to engage all students in a high quality education so they may become responsible, productive citizens in a global society.

1.2 OBJECTIVE

Student Activity Funds are funds accumulated from the collection of student fees and various district approved money-raising activities. These funds are held in trust by the school district acting in a fiduciary and managerial role. Campus Activity Funds are used to promote the general welfare of the school and the educational development and morale of all students.

1.3 RESPONSIBILITY

The responsibility of management of a General School Activity Account is the collaborative effort of administration and specific individual(s) within the schools. Specifically, the responsibilities are as follows:

Board of Trustees: The Board shall adopt policies, procedures, rules and regulations to govern the establishment and operation of the activity and its funds. All Board policies must be adhered to in the administration, handling, and maintenance of activity funds. DH (Local) states that, "All District employees shall perform his or her duties in accordance with state and federal law, District policy, and ethical standards."

The following board policies (Legal, Local, Exhibit, and/or Regulation) are especially relevant to Activity Funds:

- CAA Fiscal Management Goals and Objectives (Financial Ethics)
- CDC Other Revenues – Grants and Private Sources
- CFD Accounting – Activity Funds Management
- CPC Office Management – Records Management
- DH Employee Standards of Conduct
- GE Relations with Parents or Parents' Organizations
- FP Student Fees, Fines and Charges

Superintendent: The Superintendent is responsible for implementing and administering board policies, procedures, rules and regulations related to the General School Activity Accounts.

CFO: The CFO is responsible for developing a proper system of internal controls for managing General School Activity Account funds and for performing internal audits to determine if the system is used as intended. The duties and responsibilities of the CFO are as follows:

- Giving final authorization for use of funds and requests for payment
- Compiling detailed cumulative and combined financial information for General School Activity Accounts
- Performing periodic reviews/audits to ensure adherence to procedures, rules, and regulations and assisting the external auditors in performing their audit.
- Maintaining accurate and appropriate financial records for the activity funds for 3 years

Campus Principal: The Principal is responsible for working with the professional staff in implementing policies, procedures, and standards as adopted by the Board. The duties and responsibility of the principal are as follows:

- Approving fundraising events and submitting such request to the Superintendent for final approval before such activity shall take place
- Making sure collections are deposited on a timely basis (within 24 hours)
- Approving authorizations for the use of funds and requests for payment, and submitting such requests to the CFO's office for final approval.
- Ensuring that funds are expended in accordance with the District's guidelines
- Submitting reports/records to the CFO upon request.

Activity Sponsor: The Activity Sponsor is responsible for leading the organization and following the guidelines set forth by the Board. The duties and responsibility of the Sponsor are as follows:

- Maintaining accurate and appropriate financial records.
- Making timely deposits or turning any monies into campus secretaries (within 24 hours)
- Filling out proper paperwork for fundraiser's and getting it to your principal for authorization.
- Sponsors need to sign a Responsibility Affidavit and a copy of it is to be kept in the bookkeeper's office.

1.4 USE OF FUNDS

Student activity funds are the property of the student groups, i.e. student council, pep squad, etc. The school district is required to provide stewardship by properly accounting for these funds. Student activity funds are funds held by the school district in a trustee capacity and are defined by TEA as agency funds. However, decisions on the use of the club funds rests solely on the specific student groups to whom the funds belong, as long as the decisions regarding the use of the funds do not conflict with Board policy and/or legal regulations or restrictions. Per Board policy CFD (Local), "Funds collected by student groups shall be used only for purposes authorized by the organization or upon approval of the sponsor…All funds raised by student organizations must be expended for the benefit of the students."

1.5 RECORDS RETENTION

Activity Fund records are to be retained at the school for a period of at least 5 years in accordance with the Local Government Records Act or longer if stipulated by CPC (Legal) and/or CPC (Local).

2. FINANCIAL PROCEDURES

2.1 OBJECTIVE

The Board has developed a standard system of internal controls with the proper policies and procedures to effectively manage and control the activity funds within its schools. The policies and procedures are in accordance with the financial procedures mandated by the statutes of the State of Texas, Commissioner of Education.
The Board has determined that the Principal within each school is responsible for managing the financial affairs of its General School Activity Accounts.

2.2 ACCOUNTABILITY

Accountability for the functioning of the activity account activities rests with the Sponsor, Principal, the CFO and ultimately the Superintendent. It is imperative that the persons directly involved in administering the General School Activity Account closely follow the guidelines established by the district when maintaining records. **Questions regarding the appropriateness of source of funds, expenditures, and recording of transactions must be resolved with the CFO's office.**

2.2.1 Transaction Recording

Bookkeeping and recording of transactions are to be kept by the Sponsor. General School Activity Account balances are verified by balancing the statement sent to you by the business office with your record of transactions. This statement is to be signed and sent back to the business office by the date requested. Errors detected on the statement should be resolved with the business office secretary immediately.
The day-to-day procedures for recording student activities transactions are as follows:

- Receipt items of cash and checks must be recorded in a Cash Receipts Journal on the actual day of receipt showing date, purpose, and amount. *(Appendix IV)*
- Payments of cash and checks must be recorded in a Cash Disbursement Journal on the actual day of payment showing date, vendor, check number, purpose and amount. *(Appendix IV)*
- "Check Request Form" *(Appendix II*) used for the payment of expenses, must be attached to the corresponding invoice for payment and filing.
- Purchase Order Form used to order items when a purchase order can be issued for your General School Activity Account. (Your activity account number will be used as the purchase order number)
- "Activity Deposit Form" used for your own record keeping.
- Maintain an updated balance by posting bank deposits, checks issued, and adjustments on a timely basis.
- Monthly totals from the Cash Receipts and Cash Disbursements should be kept on file for the Chief Financial Officer audit.
- A "Summary of Cash Receipts and Disbursement" *(Appendix IV)* should be prepared using the General Ledger or Cash Receipts and Cash Disbursement Journals.

2.3 REVENUES

The following are procedures for the collection and deposit of monies:

- Prior to collecting cash from fundraising activities, the sponsor shall have an approved **Fundraising Activity Approval Form** (approved by the Campus Principal and Superintendent) on file with the Principal's Secretary.
- Bank deposits must be made within 24 hours of collection.
- Supporting documentation for all deposits should include the date funds were received, the amount received, the student's name, date of function, and purpose of funds collected.
- If a receipt book is used, it must be a bound, pre-numbered receipt book with triplicate copies. The original copy shall be given to the payee, the 2nd copy shall

move with the money, and the third copy shall remain in the receipt book for audit purposes.

- Overnight deposits must be maintained in a school safe. Money collected must not be taken home or kept in desk drawers or file cabinets. Funds collected must be turned in daily.
- Deposits must be substantiated by deposit slips from the bank.
- Receipts must be logged onto the "Activity Deposit Form" and they must be matched with the pink copy of the bank deposit slip.
- All checks received should be endorsed, "*for deposit only*" immediately upon receipt.Checks written to the school should be for the amount of the purchase only. Do not accept a check for more than the amount of purchase, and never give cash back. Postdated checks are not to be accepted. Checks are not to be held but must be deposited immediately.
- Records of collection must be maintained for 5 years.

2.4 EXPENDITURES

Income received from a specific group (i.e. Student Council, Band, etc.) must be expended for that group. The principal must ensure that expenditures from the Student Activity Funds accounts comply with the intended purpose of the group and funds are not diverted to other uses. Student Activity Funds shall be used for the benefit of the students currently in school who participate in activities conducted in generating the club or organization funds. It is recommended that these funds be expended on an annual basis so those students who participate in the fundraising activities sponsored by the club/organization can have the benefit of their use.

Expenditures include two fundamental areas: purchasing and disbursements. The procedures for each area are outlined below. It should be noted that payment for expenses from the account should **not** be made from cash collections/receipts of the general school General School Activity Account. Expenses must be paid by check with proof of proper documentation to substantiate the payment.

2.4.1 Purchasing

- A Purchase Order *(Appendix VIII)* must be completed, signed, and dated by the Sponsor and be submitted to the campus principal for authorization.
- The form will then go to the Chief Financial Officer for approval and will then be returned to the Sponsor, with a copy to remain in the Business office.
- Once the Sponsor receives the approved purchase order, the order may then be placed.

- The receipt of the items is compared with the order placed on the Purchase Order. If correct, the receiving official initials and dates the verification field of the Purchase Order. A copy is attached to the invoice and is submitted to the Business office for payment.
- Discrepancies between the invoice, purchase order form, and items received should be brought to the attention of the CFO's office and be resolved prior to payment.
- The Kirbyville School District is a tax-exempt organization. Reimbursement for sales taxes must **not** be granted.
- All purchasing laws apply to the General School Activity Account. Refer to Board of Education Policy and the District's Purchasing Manual.

2.4.2 Disbursements

- A "Check Request Form" must be completed for all payments with proper documentation attached.
- Checks should be made payable to a company for invoiced items and not to an individual for invoiced items. Checks must **not** be made payable to **"CASH".**
- A "Check Request Form" must also be completed for non-invoiced items, i.e., services rendered, and must be submitted to the Principal for authorization and processing of payment by the Business office.
- Requests for payment of expenses must be substantiated by proper documentation within a month of the request being made.

2.5 AUDITING PROCEDURES

The Chief Financial Officer will be performing regular internal audits to ensure that Principals and Sponsors are following administrative policies and directives in their daily operations, and to determine the accuracy and completeness of their accounting and financial records. Also, the Superintendent has contracted external auditors to render an opinion on the financial statements. This is accomplished by making a determination as to whether the internal controls system is adequate and effective. Specifically, the auditors will be concerned with:

- Compliance to legal requirements, and adherence to policies and procedures established by the Board and the administration\Accuracy and completeness of accounting and financial records
- Proper substantiation of receipts and disbursements
- Proper approval by the Principal and CFO for purchases, payments and fundraising events

3. FUNDRAISING and DONATIONS

3.1 Fundraisers

Administrative approval is required prior to scheduling a fundraising activity. The Sponsor must complete the Request for Approval of Fundraiser Form and receive the administrator's approval.

Raffles are not allowable fundraisers for the school district or activity fund clubs. The Attorney General Opinion # JM-1176 states that independent school districts and their related activity fund accounts are not qualified to hold charitable raffles.

Sponsors shall complete the Final Report of Fundraiser at the bottom of the request form once the project has been completed, and return to the Superintendent.

Sponsors must keep control of the merchandise and money. Both should be secured at all times. Deposit the collected funds with the bookkeeper regularly (daily is highly recommended.)

3.2 Donations

If you plan to solicit donations you must complete a Fundraising Activity Approval Form and submit the form to the Business Office. Approval is required before you solicit donations.

Donations are gifts or contributions to an organization. Donations can be given to a specific student group, a campus, or to the district at large.

All donations cash or non-cash (no exceptions) must be brought to the attention of the Board of Trustees. Note: "Gift Cards" given to the district are cash donations and must be treated as such.

The donor should complete the Kirbyville CISD Donation Form. This form should accompany any check or cash to the Business Office.

4. ORGANIZATION SPECIFIC INFORMATION

4.1 FFA

FFA sponsors are allowed to attend 3 livestock shows per school year; two out of town and one local. The general budget will support the meal money and lodging for out of town shows. The activity account will be needed to support entry fees.

4.2 FCCLA

The general budget will support FCCLA for meal money and travel expenses for the district and state competitions. Due to the organization being unique in structure, any further travel will need to be discussed with the superintendent.

4.3 Cheer

The general budget will support the cheer squad in all district and state competitions for meal money and travel expenses. Additional competitions will need to be discussed with the superintendent.

KIRBYVILLE CISD
General School Activity Account
DEFINITIONS

Check Request Form: - A form used to request funds for student trips or to pay invoices.

Cash/Check Deposit Form: - A journal for recording all funds received daily. It shows the date, source, purpose, account posted, and amount of each receipt.

End of Month Receipts/Disbursements Form: - To record your monthly transactions and keep on file for activity audit.

Purchase Order: - Used to purchase items to be invoiced at a later date.

Student Meal Money Receipt Verification: - To be used as a signed receipt for meal money given.

Daily Collections Report – Tracking daily funds brought in for fundraisers, etc.

Cash Deposit Record – to be filled out and turned in when turning in monies to be deposited.

FORMS: All forms can be located on Google Drive in the FORMS folder. If you are unable to locate a form, please reach out to the business office for assistance.

Kirbyville CISD
Club Sponsor Responsibility Affidavit

According to the Texas Education Agency's Financial Accountability System Resource Guide (FASRG), an *individual activity fund sponsor shall be responsible for managing their respective activity fund. This responsibility can include:*

- ✔ *Developing fundraising plans*
- ✔ *Monitoring the financial position of the activity fund*
- ✔ *Reviewing the activity fund financial statements*
- ✔ *Safekeeping activity fund money until it is deposited by the school district, and*
- ✔ *Other fiduciary responsibilities.*

As the sponsor for the _____ activity fund, I certify that I will comply with the school district's activity policies and procedures. Specifically, I agree that I will:

- ✔ Conduct an annual election of officers if applicable.
- ✔ Conduct authorized fund raisers to include submission of an Authorization to Conduct a Fund Raiser Form and Fund Raiser Profit/Loss Statement
- ✔ Collect, receipt, and submit **all** funds to the Campus Secretary/Bookkeeper.
- ✔ Comply with all school district purchasing policies and procedures to include:
    - Submitting a requisition or Activity Fund Request for all expenditures
    - Obtain approval from student activity club members for all club purchases/expenditures
    - Document receipt of goods/services and sign-off on all invoices
- ✔ Review, monitor and reconcile club account receipts and expenditures
- ✔ Retain all club account records, such as fund raising forms, receipt books, etc.

_____ _____

Print Name Signature

_____ _____

Club Account Name Account # Date