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Superintendent of Schools



ACTIVITY FUNDS BOARD OF CONTROL HANDBOOK

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Finance & Accounting Support to Campuses (FASC)

FASC is the department charged with providing support, assistance, and training on all financial operations to campus principals, office managers, financial clerks, and all staff. We also provide training opportunities for department administrative assistants and office managers.

We are here to help ensure that funds are used in compliance with District policy and procedures. Please let us assist you by contacting us at any time.

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PURPOSE

The purpose of the Board of Control is to assist the principal in ensuring activity funds are managed in accordance with district approved guidelines and procedures, board policies and TEA guidelines. It is also to establish a higher level of accountability for activity funds for funds collected for campus & student activities.

ACTIVITY FUNDS

Activity funds are governed via the Dallas ISD Activity Funds Manual (Manual), pursuant to Dallas ISD Board Policy CFD (LOCAL) and all related policies, in compliance with state and local laws, and the Texas Education Agency (TEA) Financial Accountability System Resource Guide (FASRG), <http://tea.texas.gov/>.

Activity funds are to be used to promote the general welfare of the school and the educational development and morale of all students.

RESPONSIBILITIES

Principal

The principal holds ultimate accountability for ensuring the proper collection, safekeeping, disbursement, and oversight of all activity funds. Key principal responsibilities include:

- Ensuring the proper collection of funds: The principal must ensure that all staff collect, receipt, remit, and deposit funds in accordance with established cash handling procedures.
- Safekeeping of funds: The principal must ensure that all funds are securely stored and protected against theft or misuse within the school and deposited timely and securely at the district's depository bank.
- Approval of expenditures: Before any purchases or disbursements are made from the activity funds, the principal must approve them, ensuring they align with school policies and purposes.
- Staff knowledge, training, and compliance: The principal is responsible for making sure all staff members are trained in, understand, and abide by all activity fund guidelines.
- Enforcement of process controls: The principal is ultimately responsible for all activity fund fundraisers, collections, and expenditures, and therefore responsible for the enforcement of proper process controls associated with the collection and disbursements of all funds on their campus.

Principals must also:

- Ensure current and prior year records are maintained at the campus, then transferred and retained at Dallas ISD's Record Retention Department at the appropriate time
- Designate and sign a Designee Authorization Form in Laserfiche
 - The Designee must be an Assistant or Associate Principal
 - Shall be granted approval authority to approve activity fund reports and Board of Control activity in the absence of the principal.
 - **Shall not be the office manager or financial clerk**

Board of Control

Board of Control (BOC) members are to assist the principal with monitoring the operations and maintenance of the activity funds, to ensure compliance with the Activity Funds Manual, Board Policies, etc. The members also help to ensure all funds raised by student organizations are properly monitored, deposited, and expended for the benefit of all student participants.

Member responsibilities include:

- Reviewing all deposits
- Reviewing all requests for purchases, payments for services and products, advance payments, and reimbursements
- Reviewing the Activity Fund Balance Summary and Detail Reports showing balances and transactions of all accounts
- Ensuring the activity funds has sufficient funds for all payments, regardless of the method of payment (i.e., Purchase order, District check, advance or reimbursements)
- Reviewing all requests for fundraisers prior to submission for approval in Laserfiche
- Reviewing all fundraiser financial recap forms:
 - Due to the principal within 10 days of the end of the fundraiser
 - To determine sufficient net income to pay for the purpose of the fundraiser stated on the fundraiser permission form
 - At meeting no later than 2 weeks after the end of the fundraiser
- Reviewing all transfer requests

MEMBERS

Each BOC committee shall be comprised of the following:

- Principal (or designee, in principal's absence)
- Activity Funds bookkeeper (Office Manager or Financial Clerk)
- Teachers/Sponsors (should provide cross-functional representation of groups, departments, or grade level)
 - A minimum of five for secondary schools
 - A minimum of three for elementary and alternative schools
- One parent/community member (if available)

Note: A quorum of no less than five (5) BOC members at secondary schools and three (3) BOC members at elementary and alternative schools must be present at each meeting.

Member Training

Board of Control Members must complete annual training on activity funds and the responsibilities of the BOC. An acknowledgment form of understanding and acceptance will be required to be signed at the end of each training and a copy retained on file at the school.

MEETINGS

The BOC committee should meet at least once (1) per month. Principals shall determine the number of BOC meetings, more than once, depending on the activity at the campus. Meetings must be held at the school.

BOC meetings require the following:

- An agenda (distributed prior to the meeting) prepared for each meeting and identifying the following:
 - Meeting date
 - Meeting time
 - Meeting location
- List of items to be reviewed and discussed
- All activities of the activity fund that have occurred since the last meeting
- All pending/requested activities of the activity fund to be considered
- All documentation for items to be discussed is due to the bookkeeper by a specific distributed day before the next meeting
- An attendance sign-in sheet must be prepared for each meeting

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- Must be manually signed by each member in attendance (the use of signature stamps or duplicate signature pages is prohibited)
- Minutes of the meeting must be prepared for each meeting and must be approved by the BOC committee at the next meeting
- Members must be provided with copies of each agenda item, at minimum during the meeting

Original documents of minutes, approved minutes, agenda, attendance sign-in sheet(s), and all documentation reviewed at a meeting must be retained as a BOC Meeting Packet and filed in the activity funds records.

The BOC meeting packet for the current and prior year must always be accessible

Copies of the BOC committee meeting documentation should be submitted to School Leadership and/or Finance & Accounting Support to Campuses (FASC) upon request only.

CASH RECEIPTS AND DEPOSITS

The BOC Committee shall review all receipts and deposits made for campus and student activity fund accounts.

- Receipts and deposits since the last meeting.
- Verify the total cash receipts agree with the total deposits for the period reviewed
- Review of the Receipts Awaiting Remittance Report for receipts entered but not deposited
- Review of the Receipts Awaiting Bank Clearance Report for deposits that have not cleared the bank
- Deposit corrections identified
- Reversed receipts (must include explanation)

REQUEST FOR PURCHASE/PAYMENT

The BOC Committee shall review all requests for purchases and payments for goods and services using campus and student activity fund accounts. Payment request should be made in sufficient time to allow review of the expenditures

The BOC committee shall review:

- Review request for purchase or payments (via the [Request for Payment and Purchase Form](#) (CAF 2071)) requesting written approval from the principal prior to any purchase(s) being made in the name of the school.
- Expenditures for the intended purpose of the account, and the decision of the student group (as documented in student group minutes).
- Funds available in the appropriate activity funds account.
 - No payments by any method shall be made unless sufficient funds are available
 - No funds may be loaned from one account to another
- Compliance with guidelines and procedures in the Activity Funds Manual.

FUNDRAISERS

The BOC Committee shall review all requests for fundraiser permission, non-fundraiser collections for fees and fines, and financial recap forms prior to submission in Laserfiche.

A calendar must be maintained for all planned fundraising activities including the beginning and ending dates of each activity. This calendar should be reviewed at the BOC meetings to help ensure that collections are being received timely from all requests.

The BOC Committee must review each financial recap. The financial recap must be completed within 10 business days of the last day of the fundraiser and must identify sufficient collections in the

Dallas ISD Activity Funds Board of Control Procedures related activity fund account to pay the invoice timely, as well as the net profit available for the fundraiser purpose. Any unsold inventory must be disclosed in both volume and amount/value, to include the location of the unsold inventory. Inventory is to be kept and how it will be sold.

TRANSFERS

The BOC committee shall review all transfers to ensure transfers are in compliance with activity funds guidelines and procedures. The committee must ensure funds raised by student groups are expended for the benefit of participants of the student groups and are not diverted for other uses.

STAFF TRAINING

All campus employees, including the principal and bookkeeper, are required to attend annual Activity Fund Training and acknowledge understanding and responsibility for any campus collections handled.

It should be noted that board policy prohibits any District employee from handling funds or having any financial responsibilities for an outside organization operating within the District. Conversely, no outside organization is allowed to handle the funds or have any financial responsibilities for campus activities or collections.

RESOURCES

- Activity Fund Manual
- Oracle Guidance for Activity Funds Management
- Activity Funds Sponsor/Staff Handbook
- Activity Funds Board of Control Handbook
- Activity Fund Forms
- Activity Fund Account Identification/Sub-Objects (also in Guidance)

Additional resources and training materials are located on the Finance and Accounting Support to Campuses Website.