



STUDENT ACTIVITY GUIDE
FISCAL YEAR 2025-2026

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The purpose of this guide is to establish division-wide policies and accounting procedures to ensure uniformity in the administration of student activity funds and establish proper management procedures for student activity fund accounts. The manual is based on district policies that were approved by the St. Louis Board of Education in compliance with regulations and procedures in alignment with state statutes of Missouri. Therefore, the manual for St. Louis Public Schools is based on both the state guidelines and district policies. The policies and guidelines provide both administrative and accounting controls to safeguard assets and ensure the accuracy of financial records. Adhering to these guidelines and policies will help to prevent the misappropriation or abuse of funds as well as protect individuals who work with activity funds.

Overview of Student Activity Accounts

Oversight of Funds

All Student Activity Account funds are under the authority of the building principal, who serves as the primary administrator and is ultimately responsible for ensuring that the funds are managed appropriately. While the principal holds accountability, decision-making should be collaborative. Faculty sponsors, club advisors, and student representatives are encouraged to provide input regarding how funds are raised and spent. This shared approach ensures that the financial decisions reflect both the educational goals of the school and the interests of the student body. The principal's role includes monitoring compliance with district policies, approving expenditures, and safeguarding the integrity of student-raised funds.

Separate Tracking for Each Activity or Fund

Each individual activity or program that generates or uses funds—such as athletics, student government, clubs, academic organizations, or class events—must be tracked separately within the district EPES system. This structure prevents the mixing of funds between different groups and allows for transparent reporting. Separate tracking means that deposits, disbursements, and balances are recorded distinctly for each account, ensuring that the money raised by a specific group of students directly benefits that group. This level of detail also provides accountability to students, parents, and auditors, as it demonstrates how every dollar is allocated and spent.

School-Level Supervision

While the Finance Division establishes districtwide policies and provides oversight for compliance, the daily supervision of Student Activity Accounts occurs at the school level. The principal, along with the designated bookkeeper or secretary, is responsible for maintaining accurate records, processing deposits, approving expenditures, and reconciling balances. Regular reviews of account activity should be conducted to ensure accuracy and transparency. By keeping supervision at the school level, administrators can more closely monitor activities, provide timely feedback to faculty sponsors, and address any issues that may arise quickly. This localized oversight ensures that funds remain connected to the students and activities they are intended to support.

Receipts and Deposits

Timely Submission of Deposits

All funds collected from student activities—such as ticket sales, fundraising events, or club dues—must be submitted to the building principal or their designated representative **at the close of each school day**. Under no circumstances should funds be held by teachers, staff members, or students overnight. Prompt submission ensures accountability, reduces the risk of loss or theft, and maintains compliance with district financial policies.

Bank Deposits within 24 Hours

Once funds are received by the principal or designee, they must be deposited into the approved district bank account **within one business day of receipt**. This requirement follows district financial procedures designed to safeguard student-raised funds. Delayed deposits create unnecessary risk and may be considered a violation of financial policy.

Recording Deposits in EPES

After the bank deposit is completed, all deposit information—including the source of funds, amount, date, and corresponding activity account—must be promptly entered into the **EPES accounting system**. EPES serves as the official record of all student activity transactions and provides the necessary documentation for reconciliations, financial reporting, and audits. Consistent entry of deposits ensures transparency and accuracy across all accounts.

Completion of District Deposit Form

Each deposit must be accompanied by a **District Deposit Form**. This form documents critical details such as the name of the school, the activity or fund benefiting from the deposit, the amount collected, the date of deposit, and the signature of the person preparing the deposit. Supporting documentation—such as receipts, stubs, or fundraising records—should be attached to the deposit form. The principal and designee must review and sign the form to confirm accuracy before the funds are deposited. Copies of all deposit forms should be retained at the school site for audit and recordkeeping purposes. Once the deposit is completed, the principal or designee is responsible for submission to central office.

Scanned copies of the completed deposit form and all supporting documentation must be submitted via email to studentactivities@slps.org within 1 business day of the deposit as referred to in the deposit procedure found on the district website. [Finance Division / Treasurer's Office](#)

School Activity Account Information/Forms FY25-26

- [Student Activity Accounts Guide FY25-26](#)
- [FY25-26 Management of Student Activity Accounts](#)
- [Student Activity Account Fund Request Form FY25-26](#)
- [Student Activities Account- School-Level Deposits](#)
- [Student Activity Deposit Form](#)
- [MySchool Bucks- Training Manual FY2526](#)

Disbursements

Submission of Student Activity Request Form

All spending from Student Activity Accounts begins with the completion of a **Student Activity Request Form**. This form serves as the official authorization to use student-raised funds and must include details such as the purpose of the expenditure, the specific activity account being charged, supporting documentation (quotes, invoices, receipts), and signature of the building principal. Once completed, the form must be submitted via email to studentactivities@slps.org for processing. Requests without proper documentation or approvals will not be honored.

Procedures for Student Activity Account Disbursements

1. Fund Request Submission

- The faculty advisor or sponsor must complete the official **Student Activity Account Request Form** for all spending requests.
- Requests must be accompanied by required supporting documentation, including (when applicable):
 - Meeting minutes showing group approval of the expenditure.
 - Invoice, quote, or original receipts.
 - Approved Fundraiser Form if the expenditure is tied to a fundraising activity.
- Completed forms and all supporting documentation must be scanned and submitted via email to Studentactivities@slps.org. Hard copy submissions will not be accepted.

- Copies of all submissions must be maintained and filed at the building level.

2. School-Level Approval

- Prior to submission, the request form must be reviewed and signed by the building principal.
- The principal's signature confirms that the request aligns with district policies and the purpose of the specific activity fund.
- Requests without the principal's signature and approval will be considered incomplete and will not move forward for processing.

3. Central Office Review

- Once received, Central Office Finance staff will review each request to ensure compliance with district and audit requirements. This review includes:
 - **Verification of completeness:** confirming that all forms and supporting documentation are included.
 - **Confirmation of fund availability:** ensuring that the activity account has sufficient balance to cover the request.
 - **Policy compliance:** validating that the request meets all district financial guidelines, including tax-exempt purchasing rules.
- Incomplete, inaccurate, or non-compliant requests will be returned to the school for correction and resubmission.

4. Disbursement Process

- Once approved by Central Office Finance, funds will be disbursed in one of the following ways:
 - **Direct vendor payment** via check, using the invoice provided
 - School building check pickup by building principal or designee

Staff Reimbursements

- **No purchases** are to be made prior to the approval of the Student Activity Fund Request Form by the Central Office Finance Division.

Exception for Emergency Situations:

In rare and documented emergency circumstances, staff may be reimbursed for out-of-pocket expenses **only if prior approval has been granted by the Central Office Finance Division**. Emergency reimbursements must include:

- Written confirmation of prior approval from Central Office, and
- Submission of valid receipts and proof of payment within 5 **business days** of the purchase.

Requests that do not meet these conditions will not be reimbursed.

- Disbursements are generally processed within **5–7 business days** of final approval. Schools are encouraged to submit requests in advance of deadlines or events to ensure timely payment.

Funds Availability Requirement

Disbursements are strictly limited to the actual balance available in the designated activity account. **No checks, or reimbursements will be issued that exceed the current fund balance.** This safeguard ensures that accounts are not overdrawn and that funds raised by students are spent responsibly. It is the responsibility of the principal, activity sponsor, and bookkeeper to monitor balances regularly and confirm that sufficient funds are available before making any commitments or placing orders.

Use of District Tax Exempt Form

The school district is a tax-exempt entity under state law. For all purchases made on behalf of a Student Activity Account, the **District's official tax-exempt certificate must be presented to vendors at the time of purchase.** Failure to use the exemption will result in sales tax being charged, and under district policy, **sales tax will not be reimbursed from student funds.** It is the responsibility of the staff member or sponsor making the purchase to ensure that the exemption is applied. Copies of the tax-exempt form are available from the principal's office or the Finance Division and should be kept on hand for use with all vendors

Interest and Bank Reconciliation Procedures

Interest Distribution

- Interest earnings are distributed on a **quarterly basis**.
- Distribution amounts are calculated based on each account's balance at the end of the quarter.

Monthly Reconciliation Requirements

- Bank reconciliations must be completed **no later than the 20th of the following month**.
- All reconciliations must be matched and verified against **EPES records**.

Documentation and Filing

- A **hard copy** of each ledger and reconciliation must be:
 - Signed by the preparer and reviewer,
 - Filed and retained monthly at the school site, and
 - A copy forwarded to the **Accounting Office** for district records at fiscal@slps.org.

Use of Funds and Policy Compliance

All Student Activity funds must be managed with the highest level of integrity and transparency to ensure they are used in ways that directly support student success. **These funds are not intended for personal benefit, staff-only functions, or any activities that do not align with the educational mission of the district.**

- **Student Benefit Requirement**

Every expenditure must be tied to a student-centered purpose. Funds should enhance the student experience by supporting extracurricular activities, academic enrichment, athletics, clubs, and other initiatives that contribute to learning, development, and school engagement. Purchases that do not provide a direct or indirect benefit to students are strictly prohibited.

- **District Policy Compliance**

- DGA-2 Authorized Signatures

- DJB- Petty Cash Accounts

- DLC: Expense Reimbursements

Policy DGA-2 Authorized Signatures

The board of education takes its legal and financial responsibilities seriously. The superintendent or designee is directed to create internal controls to ensure that contracts, checks and other official documents are accurate,

authorized and signed by the appropriate persons and that necessary actions are taken to prevent mistakes, fraud, embezzlement and district liability.

In general, the superintendent or designee may sign documents on behalf of the district or the board as long as the document is accurate, has been adequately approved by the board when necessary and is in the best interest of the district. However, when the law or board policy requires others to sign documents on behalf of the board or the district, those persons are the only persons who may sign the document.

Contracts

A contract is a binding, written agreement between the district and an individual or entity. In accordance with law, a contract with the district must be approved by a majority of the board. After the board has approved the contract, the board president, board secretary and superintendent or superintendent's designee have the authority to sign the contract on behalf of the district unless state or federal law requires a specific person to do so.

The superintendent or designee may approve contracts with a value of \$5,000 or less. The superintendent or designee is authorized to approve contracts in excess of \$5,000, but no greater than \$50,000, in emergency situations. An emergency is a threat to life, property, public health or public safety or when immediate expenditure is necessary to protect against further loss of or damage to property or prevent or minimize a serious disruption in services.

These exceptions to prior board approval should be used sparingly and with good judgment. Reasons for using these exceptions must be documented. Contracts will not be artificially divided to fall within these approval amounts.

All contracts approved by the superintendent or designee prior to board approval shall be subject to review and ratification by the whole board at the next regularly scheduled meeting.

Checks

In accordance with law and district policy, bills must be approved by a majority of the whole board. Once the bills are approved, the president and treasurer of the board shall sign all checks issued by the school district. The board strictly prohibits any person from signing a blank check

Policy DJB- Petty Cash Accounts

The board discourages the use of district funds as cash in departments and school buildings. Central office will authorize such funds only in situations where the use of cash is unavoidable. In those situations, the building principal is responsible for monitoring its use and maintaining accurate documentation.

Policy DLC: EXPENSE REIMBURSEMENTS

Board members and district employees are required to use the district's regular purchasing procedures to ensure that the:

1. The district pays for products and services directly.
2. Expense is clearly authorized and within the district's budget.
3. Expense is appropriately documented and coded.

4. The district receives the benefit of its tax-exempt status.

In unique or emergency situations, board members and district staff might incur expenses when carrying out their authorized duties. When this occurs, the district will reimburse the board member or employee if the expense was authorized, is properly documented and is eligible for reimbursement pursuant to district policies and procedures.

The superintendent or designee is directed to create reasonable procedures to implement this policy.

Purchasing and Bidding

All spending of funds in the name of St. Louis Public Schools—including student activity funds—must comply with St. Louis Public Schools Procurement Guidelines. This ensures transparency, accountability, and alignment with district, state, and audit requirements. Please reference the Purchase Grid detailed thresholds and procedures below for reference.

St. Louis Public Schools Procurement Requirements (Supplies & Equipment)					
Preferred or RFP Awarded Vendor					
Vendor Spend	Quotes Needed	Board Action Report	RFP Needed	Board Resolution Needed	Output/Signature
\$0- to \$5000.00	1 quote	No	No	No	Purchase Order
\$5000.01 & Over	2 quote	Yes	No	No	Superintendent
CoOp Vendor					
Vendor Spend	Quotes Needed	Board Action Report	RFP Needed	Board Resolution Needed	Output/Signature
\$0 to \$5000.00	1 quote	No	No	No	Purchase Order
\$5000.01 & Over	1 quote	No	No	No	Superintendent
Non-RFP Vendor					
Vendor Spend	Quotes Needed	Board Action Report	RFP Needed	Board Resolution Needed	Output/Signature
\$0 to \$3000.00	1 quote	Yes	No	No	Purchase Order
\$3000.01 to \$5000.00	3 quotes	Yes	No	No	Purchase Order
\$5000.01 and Over	RFP Bid Process*	Yes	Yes	Yes	Superintendent
Preferred Vendors		Punchout Vendors			
Computers & Peripherals	Dell, Apple				
Interactive Boards	TSI, Haddock				
Copy Paper	Office Essentials				
School & Office Supplies	Office Essentials				
District Wide Promotional Items	M3Embroidery & Apparel, City Apparel, 13 Logix, Logo IT, EPI				
District Wide T-Shirts & Apparel	M3 Embroidery & Apparel, City Apparel, BSN Sports, Logo IT, EPI				

Contracts for Service Agreement, Professional Services (aka Purchased Services)					
Preferred or RFP Awarded Vendor					
Vendor Spend	Quotes Needed	Board Action Report	RFP Needed	Board Resolution Needed	Output/Signature
\$-0- to \$5000.00	RFP Winning Quote &	Yes	Completed	No	CFO
\$5000.01 to \$49999.99	RFP Winning Quote &	Yes	Completed	No	Superintendent
\$50000.00 and over	RFP Winning Quote &	Yes	Completed	Yes	Superintendent
CoOp Vendor					
Vendor Spend	Quotes Needed	Board Action Report	RFP Needed	Board Resolution Needed	Output/Signature
\$0 to \$5000.00	1 quote	Yes	No	No	CFO
\$5000.01 to \$49999.99	1 quote	Yes	No	No	Superintendent
\$50000.00 and over	1 quote	Yes	No	Yes	Superintendent
Non-RFP Vendor					
Vendor Spend	Quotes Needed	Board Action Report	RFP Needed	Board Resolution Needed	Output/Signature
\$0 to \$5000.00	1 quote	Yes	No	No	Purchase Order
\$5000.01 to \$49999.99	3 quotes	Yes	No	Yes	Superintendent
\$50000.00 & over	RFP Bid Process	Yes	Yes	Yes	Superintendent
District Vendors fall into the following three (3) categories					
Preferred/RFP Awarded Vendors: Vendor has successfully responded to a SLPS Request for Proposal for a particular category and has been selected by SLPS via that process.					
CoOp Vendor: A vendor that has successfully been awarded an agreement with a cooperative purchasing group through an RFP process.					
Non-RFP Vendor: An existing vendor for SLPS without a formal agreement. Dollar thresholds and limits apply					
*Request For Proposal (RFP) is a secure electronic process to obtain proposals from vendors who seek to do business with SLPS for a specific category.					

- **Purchases under \$3,000:** May be made directly with preferred vendors. When non-preferred vendors are used, supporting documentation should still be retained.
- **Purchases over \$3,000:** Require at least **three written quotes** when using non-preferred vendors. Quotes must be attached to the purchase request for review.
- **Purchases over \$5,000:** Require a **formal Request for Proposal (RFP)** process in accordance with procurement policy. Additionally, these purchases must receive **Board of Education approval** before any commitment of funds is made.

These requirements apply to **all school-based and district-level accounts**, including student activity funds, grants, and general operating funds.

Contracts and Vendor Engagement

Any engagement with a vendor that involves a **contractual agreement**—including service agreements, leases, or long-term commitments—must follow the district’s formal approval process:

Legal Review – All contracts must be reviewed by the district’s Legal Department to confirm compliance with laws, regulations, and district policies.

Superintendent Approval – Final approval and signature from the Superintendent (or designee) is required before the contract is executed.

No staff member should sign or commit to a contract on behalf of St. Louis Public Schools or a school site without going through this approval chain. Unauthorized contracts may be deemed invalid and will result in personal financial liability.

Petty Cash, Loans and Fund Restrictions

In order to maintain transparency, accountability, and compliance with state audit requirements and St. Louis Public Schools financial policies, the following restrictions apply to the use of student activity funds:

- **No Petty Cash Accounts:**

Schools and student organizations are **not permitted to establish or maintain petty cash funds**. All financial activity must be processed through the district-approved banking and accounting systems to ensure proper oversight, audit tracking, and reporting.

- **No Pre-Signed or Blank Checks:**

The use of **blank or pre-signed checks is strictly prohibited**. All disbursements must follow the approved request and approval process, with proper documentation attached (invoices, receipts, purchase requests). This safeguard ensures that no funds are released without accountability or verification.

- **No Loans Between Accounts or to Individuals:**

Student activity accounts **cannot issue loans**—neither to individuals (students, staff, or parents) nor to other organizations. Funds must remain within the organization they are raised for and may only be used for the direct benefit of that organization's students.

- **No Purchases for Other Organizations:**

Student activity funds must only be used for the benefit of the **students and programs of St. Louis Public Schools**. Purchases for outside organizations, booster clubs, or unrelated third parties are not permitted under district and state policy.

- **Accountability and Compliance:**

All transactions are subject to review by the school principal and Finance Division. Any misuse of funds, even unintentional, may result in corrective action, repayment requirements, or disciplinary consequences.

Employee Payments

To ensure compliance with federal, state, and district regulations, **all district employees must be compensated exclusively through the St. Louis Public Schools payroll system.** This requirement applies to any work performed for student organizations, extracurricular activities, or other school-sponsored functions.

- **Payroll Processing:** Employee payments must be processed through the district's payroll system so that all required deductions (e.g., taxes, retirement contributions, garnishments, and other withholdings) are properly applied. This ensures accurate reporting for both the employee and the district.
- **Prohibited Practices:** Payments for employee services may **not** be made directly from student activity accounts, petty cash, or through gift cards, stipends, or cash reimbursements. Doing so exposes the district and the employee to compliance and audit risks.

Summary

The proper management of student activity funds is essential to protecting our students, maintaining public trust, and ensuring compliance with district policies, state law, and audit standards. Key requirements include:

- **Purchasing and Bidding** – All expenditures, even from student activity funds, must follow SLPS procurement guidelines. Quotes, bids, and board approvals are required based on purchase thresholds

Contracts and Vendor Engagement – Contracts must be reviewed and approved by the principal, Legal Department, and Superintendent before execution.

- **Employee Payments** – Staff must be paid only through district payroll with required deductions, with student organizations reimbursing the general fund when applicable.
- **Petty Cash, Loans, and Restrictions** – Petty cash accounts, pre-signed checks, loans, and purchases for outside organizations are prohibited. All funds must directly benefit SLPS students.
Successful implementation of these policies **requires collaboration across multiple levels:**
- **School Sites** must carefully plan, document, and submit requests that align with policy.
- **Principals** provide oversight, ensure approvals, and serve as the first line of accountability.

- **Student Advisors and Bookkeepers** manage day-to-day documentation and communication with central office.
- **The Finance Division** reviews, approves, and processes requests to ensure compliance and accurate reporting.
- **District Leadership** (Legal, Superintendent, and Board) provides final authorization for higher-level purchases and contracts.

When each group works together, communicating clearly, following procedures, and respecting the controls in place—we create a transparent and accountable system that protects student funds and ensures they are used for their intended purpose: enhancing opportunities for our students.

