

## **INCIDENTAL ACCOUNTS**

In accordance with law, the Board may establish an incidental account in an amount determined by the board by setting aside on an imprest basis money from the general fund. This fund may be used for advanced payment or for claims requiring immediate payment, not to exceed the amount established by the board.

Expenditures against this account must be itemized, documented with receipts, and will be charged to the applicable fund. After the budget item is exhausted, no expenditures against the item may be made from the incidental account. The board will authorize an employee in each school to be accountable for the incidental account.

All expenditures from this account shall be listed with other bills in the regular school board proceedings.

Adopted: February 12, 2001

LEGAL REF.: SDCL 13-18-17