

## INCIDENTAL ACCOUNTS

The Board establishes an incidental account in the amount of \$10,000.00, 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 designates the Business Manager to be accountable for the incidental account.

A detailed account of the expenditures from the incidental account shall be presented with other bills at the regular monthly school board meeting, with verified vouchers, itemized and supported by receipted bills or other information as general evidence of payment, which shall be subject to audit.

LEGAL REF.: SDCL 13-18-17

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