

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.

A detailed account of the expenditures from the incidental account shall be presented monthly with verified vouchers, itemized and supported by receipted bills or other information as general evidence of payment, which shall be subject to audit. 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 6-25-01

Revised 2-9-15

LEGAL REFS: SDCL 13-18-17

WEST CENTRAL SCHOOL DISTRICT