

## INCIDENTAL ACCOUNTS

The Board is authorized to establish incidental accounts to accommodate claims against the District that are of a special circumstance. The Board shall establish each account and the authorized dollar limit of the account. The following incidental accounts are established for the purpose stated.

### Staff Travel Account

- Reimburse travel expenses that have been incurred by District employees while traveling for school related purposes that have been authorized by the employee's immediate supervisor.

### High School Imprest Account

- Reimburse travel expenses incurred or to be incurred that are related to travel of students and their advisors.
- Pay certified athletic officials and judges.
- Pay individuals who assist with activities/events managed by the District for the SDHSAA or other agencies.
- Accommodate the flow through of funds related to ticket purchases for events not related to the District's operations; state tournaments, etc.
- Pay refunds due to District students.

### LATI Imprest Account

- Reimburse LATI employees for minor instructional costs incurred by the employee.
- Accommodate accounting for the credit card charges for individuals purchasing products and services from LATI.
- Pay refunds due to LATI students.
- Pay Technology Preparation (Tech Prep) claims related to reimbursements to participating schools and instructors.

### Business Office Account

- Reimburse District employees for minor instructional costs incurred by the employee
- Pay for supplies or services that need consideration prior to the regular monthly Board meeting.

The business manager is authorized to approve payments of claims to the incidental accounts that are of similar nature to the purposes listed above.