

**DDB – POOLING OF ASSETS**

The School District's policy will be to pool the assets of all the following major funds, General, Capital Outlay, Special Education, Pension, Impact Aid, Bond Redemption, Food Service and Internal Service Fund into one account. The interest accruing on the investment or deposit shall be credited to the respective fund or the general fund in accordance to SDCL 13-16-18.

Adopted: September 2018