The board has the full control (power and authority) of the distribution, allotment and disbursement of all funds provided for the support and maintenance of the schools regardless of the source. Disbursements made from the district funds shall be drawn against the books and records of accounts against the proper account, and shall be paid out and expended upon warrants issued in the manner provided by law.

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The minimum education program funds of the district, and funds derived from the supplemental school district tax levies and authorized by law, shall be used exclusively for the support, maintenance, and operation of the schools as provided by law.

The board authorizes the superintendent of schools to issue pay certificates against the legal and proper fund of the school district in favor of the claimant for payment of all claims. A detailed listing of all claims paid pursuant to this shall be unlawful for any school district to budget expenditures from a fund in shae2()1(r)2(e)8(m)2()1((s)-2(o)5,)1(n)]TJ -exll be unlawful for anysc nJ 16.92sto bu-2()1(unl)1(a)

however, that the foregoing immunity provisions shall not be a defense in cases of fraud, criminal action or an intentional breach of fiduciary obligations imp osed by statute.

The Mississippi Public School Accountability Standard for this policy is standard 4.

SOURCE:	Jackson Public School District, Jackson, Mississippi Mississippi School Board Association
LEGAL REF.:	Section 37-7-301, 37-61-3; 37-61-19; 37-9-14 of the
Mississippi Code of	<sup>-</sup> 1972;
	Mississippi Public School Accountability Standard 4
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