

A. W. BEATTIE CAREER CENTER

SECTION: FINANCES

TITLE: FISCAL OBJECTIVES

ADOPTED: June 15, 2000

REVISED &

APPROVED: November 15, 2012

601. FISCAL OBJECTIVES	
<p>1. Purpose</p>	<p>The Joint Operating Committee recognizes its responsibility to the taxpayers of the participating school districts to ensure that public monies expended by the school are utilized for delivery of the educational program in a manner that requires full value to the taxpayers, and that adequate procedures and records are established to ensure that end.</p>
<p>2. Authority SC 1850.1</p>	<p>The Joint Operating Committee has the authority and responsibility to prepare the budget, approve bids and approve each expenditure of the school.</p>
<p>3. Delegation of Responsibility</p>	<p>It shall be the responsibility of the Executive Director, on the recommendation of the Director of Finance, to establish a system of accounts for monies received and monies expended.</p> <p>The system of accounts shall be the procedures by which monies are received and expended for the operation of the school and shall be the responsibility of the Director of Finance.</p> <p>The classification of expenditures shall conform to the requirements of the Pennsylvania School Accounting System.</p>
<p>School Code 408, 433, 439 518, 601, 609, 623, 634, 664 687, 690, 691, 751, 807.1, 1155, 2401</p>	