

OYSTER RIVER COOPERATIVE SCHOOL DISTRICT

Policy Committee Meeting

May 13, 2021 3:30 PM

**SAU - Conference Room**

Agenda

- I. Call to Order
  - DN & R - Booster Clubs & Procedure
  - IMBA - Distance Education
  - DIA - Fund Balance
  - DID - Fixed Assets
  - DJGA - Sales Calls and Demonstrations

**Next Regular Meeting: June 10, 2021**

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### **ORCSD Booster Clubs**

The purpose of the Boosters written in support of and policy is to define the relationship of the ORCSD and Booster Clubs. These clubs are designed to support specific sports and clubs and in doing so may use the district logo and mascot. As such, the clubs must adhere to district policies, procedures and financial guidelines. All activities planned must receive approval of the Athletic Director in advance. If a Booster club is a 501(c)(3), that club is responsible to the federal and state governments related to required reports. All other booster clubs will comply with district finance procedures.

#### **Definition of Booster Club:**

According to the National Federation of High Schools, a Booster Club is defined as "an organization that is formed to help support the efforts of a sports team or organization. Support is shown in many ways, including volunteering time, raising money, and contributing funds to better enhance the team or organization's performance."

#### **Booster Club Purpose:**

ORCSD is proud to have many dedicated parents willing to donate their time to the betterment of the athletic experience for our students. Booster Clubs are designed to actively support our student athletes, whether it be through fundraising, help at games or assisting the coaching staff in organizing team activities. The Booster Club's primary purpose is to support and to raise resources to help benefit the individual program they represent. All members are expected represent ORCSD in a positive light and to be solid role models for our student athletes.

## ORCSD Booster Clubs - Procedure

### General Operations:

1. The Club recognizes that since it is an affiliated activity of Oyster River High School[DK1], it must abide by all district policies and directives. If the Club's by-laws are in conflict with ORCSD policies and/or directives, then the by-laws must be adjusted accordingly, and all Oyster River Cooperative School District policies/directives followed.
2. Each Booster club is required to have a board or slate of officers. A President and Secretary/Treasurer at a minimum.
3. The Head Coach should be invited to attend all meetings.
4. All contact information of officers should be on file with the Athletic Director.
5. Minutes from Booster meetings should be sent to Head Coach and AD following each meeting.
6. All meetings should be open to the public and individuals representing all team levels should be encouraged to attend or to be on the Board. The club is not intended to represent varsity only, but the program as a whole.
7. The Booster Board of Officers will consult with the Head Coach moving with any initiatives, fund-raising ideas or purchases for the program.
8. While coaches are expected to work closely with their Booster Club, they cannot be an official booster club member or be an officer.
9. All decisions made regarding the team must have the approval of the Director of Athletics and the head coach/advisor. All items (clothing, programs, etc.) that display Oyster River High School name/logo must have prior approval of the Director of Athletics and/or their designee.
10. Team selection and/or playing time is not affected in any way by the amount of money raised by any individual or group or a parent's participation in the Booster Club.

### Yearly Information to be turned into Athletic Director:

1. A list of officers of the group and their contact information.
2. A copy of the group's by-laws or description of the organization's structure.
3. A copy of the group's budget for the school year.
4. A list of proposed fundraising activities and estimate of funds to be raised.

### Booster Communication:

1. Booster clubs are not the official voice of the program, the Head Coach is. Logistical and organizational communication about the program must come from the coaching staff.
2. Booster club emails should come from the President and that person should identify themselves as such. Blanket emails from "Booster" accounts are not permissible.

3. Acceptable communication from the Booster Club to the team community would center around fund-raising efforts, Booster organized team events, senior nights and concessions.
4. All official communication from the Booster Club to the team community should be cleared by the Head Coach and or AD.
5. **Social Media:** The use of social media by boosters, as it relates to any Oyster River High School sanctioned program, must have the prior approval of the Director of Athletics and/or building Principal and must meet all school board requirements related to Internet use.

#### **Billing and Purchasing:**

1. Receive prior approval for expenditures over \$500 from the Athletic Director or Building Principal.
2. Any invoices/bills will be presented to the Athletic Director for payment from in house Booster accounts.
3. All fees and equipment purchases must be approved by the Head Coach and the Athletic Director prior to purchases being made.
4. All billing and purchases will need to run through the school district and when completed the equipment or items will be the possession of the school district.
5. A statement for individual booster accounts can be obtained by any officer by contacting the Principals or Athletic Directors Administrative Assistants.
6. Booster Clubs must purchase from vendors approved by the Director of Athletics

#### **Fund-Raising:**

1. All fundraising must be approved by the Athletic Director or Principal prior to the start of the fundraising.
2. Student-athletes cannot be mandated to participate in the fundraising.
3. All funds raised by the group must be used to achieve the stated purposes of the group.
4. All Fund-raising efforts, events or plans must comply with all ORCSD School Board policies.
5. Booster Clubs are strongly encouraged to apply for 501 (c) 3 Status with IRS. This will enable donors to make tax deductible donations.

#### **NHIAA By Laws:**

1. Use of Booster funds or fundraised monies is permissible only to subsidize activity that is **open to all.** [DK2](From NHIAA By Law Article II Section 9)
2. Booster clubs will not promote activities that put the school in violation of any NHIAA by law, including but not limited to out of season competition, recruitment of student athletes or financial support.
3. Booster club members and its officers will make sure that any planned activities comply with any NHIAA by laws. Any questions in this regard should be addressed with the Athletic Director.

**Title IX Compliance:**

Title IX law prohibits schools that receive federal funding from discrimination and its athletic programs fall under this law. Money that is raised for equipment purchased by Booster Clubs cannot create inequity between boy's and girl's programs. Once the District (or Boosters affiliated with the District) accepts the donation, they become public funds and are subject to Title IX's legal obligations. For example, If the school accepts funds from outside sources (booster clubs or outside donations) and the money is earmarked to benefit a boys program, the school is obligated by law to find resources somewhere to ensure that the girls program is equally benefitted. The two programs do not have to share the proceeds, but it is the school districts responsibility to ensure that both male and female athletes are receiving equal benefit and that any gift does not skew that balance.

1. The District reserves the right to accept or reject any donation that is restricted to one gender or the other. Reasons for rejecting a donation would be, but not limited to, funds that would create inequity between boys' and girls' programs.
2. Any equipment purchased for a specific team must be cleared by the Athletic Director in advance of it being purchased. If the purchase creates inequity between boys and girl's teams (or cannot be used by one of the teams), the request will have to be denied. Boys' and girls' teams do not have to have the same equipment; however the same resources must be present for the opportunity to do so.[DK3]
3. Booster Clubs are encouraged to work with their male/female counterparts in fundraising efforts to ensure equipment purchased can be used equitably between programs.
4. All purchases of equipment and other items designated for the athletic program or individual teams will be the property of the school district and may be made accessible to other programs to ensure Title IX compliance.

**Dissolving of Booster Clubs: [DK4]**

1. Any Booster Club may dissolve on its own accord by submitting a written request to the Athletic Director.
2. All monies remaining in the Booster account will be considered for district use in connection with that team or activity with any residual amount going to support district athletics as a whole.
3. The district reserves the right to dissolve the relationship between the school and the boosters club at any time.

**Booster Clubs SHOULD:**

1. Volunteer time.
2. Sponsor fundraisers for their individual sport.
3. Contribute funds to better enhance the team or organization's performance.
4. Work closely with the Varsity Head Coach, as the head coach is the leader of the individual program.
5. Print promotional items (subject to approval by the Athletic Director and Head Coach).

6. Financially support the program by providing additional funding that may not be budgeted for by the District.
7. Organize team events, such as pre or post game dinners, senior nights, fund-raisers or social events during the season.
8. Have a set of by-laws and officers in place.
9. Clear any fund-raising efforts through the Athletic Director

**Booster Clubs SHOULD NOT:**

1. Openly discuss or criticize the head coach or coaching staff performance in public.
2. Review the performance of a coach at meetings; staff evaluations are solely the responsibility of the school district.
3. Openly discuss playing time issues or strategy.
4. Become the primary communicator or voice of the program
5. Act as an authority figure for the program
6. Offer up a petition by booster club members to hire/fire a coach.
7. Plan, organize, or attempt to implement an off-season training program without direction or consent from the head coach, athletic director, or building principal.
8. Discuss as official business any item that does not meet the definition and function of a booster club as outlined on the previous page.
9. Steer the program toward any singular agenda.
10. Make decisions on behalf of the coach or the program.

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Review by Policy Committee: <a href="#">December 10, 2020</a> <a href="#">Returned to Policy Committee: May 13, 2021</a>	Page 1 of 1 Category: Priority

## Distance Education

The [Oyster River Cooperative School](#) Board encourages students to take full advantage of distance education opportunities as a means of enhancing and supporting their education. Distance education means correspondence, video-based, internet/online-based or other similar media that provides educational courses ~~as a means~~ to fulfill curriculum requirements. ~~Such opportunities will be implemented under the provisions set forth in Policy IHBH, Extended Learning Opportunities and Policy IHBI, Alternative Learning Plans.~~ Distance education courses offered by Oyster River High School will require students to meet similar district and graduation competencies as required by the school for students enrolled in courses offered by the school.

If the course is to be taken for credit, then Policy IMBC, Alternative Credit Options, [IHBI, Alternative Learning Plans, and IFK, Graduation](#), will apply. Students must have distance education courses approved by the school principal [or designee](#) ahead of time in order to receive credit.

~~The written approval of the building principal is required before a district student enrolls in an online or virtual course that is intended to become part of their educational program. — Students applying for permission to take an online course must complete prerequisites and provide teacher/counselor recommendations to confirm the student possesses the maturity level needed to function effectively in a distance education learning environment.—~~

Approved distance education courses must satisfy both state and local standards; be delivered by staff licensed in the state where the course originates; and contain provisions for feedback and monitoring of student progress. Educators may supervise the learning and progress, grading of assignments, and assessment and testing of no more than the ORCSD School Board advised in-person class size. ~~The district requires that a syllabus, including prerequisites, specific learning goals/activities, student evaluation criteria, and teacher responsibilities be submitted for review before the course is approved.~~

~~Students taking approved online courses must be enrolled in the district and must take the courses during the regular school day at the school site, unless the administration has granted approval for remote access based on special circumstances. — Online courses may be taken in the summer under the same conditions as during the school year.~~

~~The principal will assign a teacher to monitor student progress, grading of assignments, and testing. One teacher may supervise no more than ten students participating in distance education courses.~~

Approved distance education courses must comply with all federal and state statutes pertaining to student privacy and to public broadcasting of audio and video. Confidentiality of student record information will be maintained throughout the process. This includes information shared between school district representatives and the virtual school or online teacher, information shared between the school district or online teacher with students and parents, and information shared between school district representatives, the virtual school or online teacher and others.

The school district will provide safeguards for students participating in online instruction activities, and Policy IJNDB, School District Internet Access for Students, will apply.

Students earning credit for distance education courses shall participate in all assessments required by the statewide education improvement and assessment program. Credit courses will require students to meet similar academic standards as required by the District.

Credit for the course is not recognized until an official record of the final grade has been submitted to the principal or designee with feedback from the online teacher.

Students who violate any part of the policy or engage in any other activity that school authorities consider inappropriate are subject to disciplinary action consistent with Board policies and the student handbook.

Cross Reference:

[IHBI - Alternative Learning Plans](#)

[IMBC - Alternative Credit Options](#)

[IFK - Graduation](#)

**Legal References:**

Ed 306.04(a)(12), Distance Education

Ed 306.22, Distance Education.



OYSTER RIVER COOPERATIVE SCHOOL BOARD	Policy Code: DIA
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## FUND BALANCES

The Oyster River Cooperative School Board in order to address the implications of Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Definitions. This policy is created in consideration of unanticipated events that could adversely affect the financial condition of the District and jeopardize the continuation of necessary public services. This policy will ensure that the District maintains adequate fund balances and reserves in order to:

- a. Provide sufficient cash flow for daily financial needs,
- b. Secure and maintain investment grade bond ratings,
- c. Offset significant economic downturns or revenue shortfalls, and
- d. Provide funds for unforeseen expenditures related to emergencies.

## FUND TYPE DEFINITIONS

The following definitions will be used in reporting activity in governmental funds across the District. The District may or may not report all fund types in any given reporting period, based on actual circumstances and activity.

The general fund is used to account for all financial resources not accounted for and reported in another fund.

Special revenue funds are used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than capital projects. Examples include, but are not limited to, the Food Service Fund; Federal and State Grant Fund; and Private Grant Fund.

Capital projects funds are used to account for all financial resources restricted, committed or assigned to expenditure for the acquisition or construction of capital assets.

Permanent funds are used to account for resources restricted to the extent that only earnings, and not principal, may be used for purposes that support the District's purposes.

## FUND BALANCE REPORTING IN GOVERNMENTAL FUNDS

Fund balance will be reported in governmental funds under the following categories using the definitions provided by GASB Statement No. 54:

### Nonspendable fund balance

Definition – includes amounts that cannot be spent because they are either:

- a. not in spendable form, or
- b. legally or contractually required to be maintained intact.

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Classification – Nonspendable amounts will be determined before all other classifications and consist of the following items (as applicable in any given fiscal year):

- The District will maintain a fund balance equal to the balance of any long-term outstanding balances due from others (including other funds of the District)
- The District will maintain a fund balance equal to the value of inventory balances and prepaid items (to the extent that such balances are not offset with liabilities and actually result in fund balance)
- The District will maintain a fund balance equal to the corpus (principal) of any permanent funds (if any) that are legally or contractually required to be maintained intact
- The District will maintain a fund balance equal to the balance of any land or other nonfinancial assets held for sale

#### Restricted Fund Balance

Definition – includes amounts that can be spent only for the specific purposes stipulated by applicable state and local laws and regulations, external resource providers, ~~or through enabling legislation (for example, but not limited to, actions authorized by the voters at school district meetings).~~

#### Committed Fund Balance

Definition – includes amounts that can be used only for the specific purposes determined by a formal action of the District’s highest level of decision – making authority (i.e., School Board [or voters](#))

Authority to Commit – Commitments will only be used for specific purposes pursuant to a formal action of the School Board.

#### Assigned Fund Balance

Definition – includes amounts intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed.

Authority to Assign – The School Board delegates to the Superintendent of Schools or his/her designee the authority to assign amounts to be used for specific purposes. Such assignments cannot exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular fund.

The Board will authorize said expenditures as included in the facilities plan, an emergency situation or unique opportunity.

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### Unassigned Fund Balance

Definition – includes the residual classification for the District’s general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

### OPERATIONAL GUIDELINES

The following guidelines address the classification and use of fund balance in governmental funds:

Classifying fund balance amounts – Fund balance classifications depict the nature of the net resources that are reported in a governmental fund. An individual governmental fund may include nonspendable resources and amounts that are restricted, committed, or assigned, or any combination of those classifications. The general fund may also include an unassigned amount.

Encumbrance reporting – Encumbering amounts for specific purposes for which resources have already been restricted, committed or assigned should not result in separate display of encumbered amounts. Encumbered amounts for specific purposes for which amounts have not been previously restricted, committed or assigned, will be classified as committed or assigned, as appropriate, based on the definitions and criteria set forth in GASB Statement No. 54. For compliance with state statutory requirements, encumbrance accounting for budgetary and financial reporting to the Department of Education and the Department of Revenue Administration, and as reported in the Required Supplementary Information (RSI) section of the annual financial statements, encumbrances are determined in accordance with RSA 32:7(I).

### Chapter 32 Municipal Budget Law – Appropriations

#### 32:7 Lapse of Appropriation

*“Annual meeting appropriations shall cover anticipated expenditures for one fiscal year. All appropriations shall lapse at the end of the fiscal year and any unexpended portion thereof shall not be expended without further appropriation, unless: 1. The amount has, prior to the end of that fiscal year, become encumbered by a legally-enforceable obligation, created by contract or otherwise, to any person for the expenditure of that amount;”*

Prioritization of fund balance use - When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the District to consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance

classifications could be used, it shall be the policy of the District that committed amounts would be

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reduced first, followed by assigned amounts and then unassigned amounts.

Unassigned fund balance - For compliance with state statutory requirements, encumbrance accounting for budgetary and financial reporting to the Department of Education and the Department of Revenue Administration, the statutory based General Fund “unreserved-undesigned” fund balance will be used towards funding the appropriations of the subsequent year in accordance with the historical practices of the Commissioner of the Department of Revenue Administration under RSA 198:4-a (III):

Chapter 198 School Money – District Taxes  
198:4-a Report of Appropriations Voted

*“III The commissioner of revenue administration shall examine such certificates and delete any appropriation which is not made in accordance with the law, and adjust any sum which may be used as a set off against the amount appropriated when it appears to the commissioner of revenue administration such adjustment is in the best public interest.”*

198:4-b Contingency Fund

*“II. Notwithstanding any other provision of law, a school district by a vote of the legislative body may authorize, indefinitely until specific rescission, the school district to retain year-end unassigned general funds in an amount not to exceed, in any fiscal year, 2.5-5 percent of the current fiscal year’s net assessment pursuant to RSA 198:5, for the purpose of having funds on hand to use as a revenue source for emergency expenditures and over expenditures under RSA 32:11, or to be used as a revenue source to reduce the tax rate.”*

Unassigned fund balance in the Food Service Fund will be limited to “maximum amounts” as per federal and state regulations.

REPLENISHING DEFICIENCIES

Year-end deficits and any Special revenue fund (including, but are not limited to, the Food Service Fund) will be replenished by year end transfer (journal entry or other method) from the General Fund if the General Fund has available unassigned fund balance (for financial reporting purposes) and “unreserved-undesigned fund balance (for statutory compliance purposes).

Legal References:

- RSA 32, Municipal Budget Law
- RSA 33, Municipal Finance Act
- RSA 35, Capital Reserve Funds
- RSA 198:4-a Report of Appropriations Voted
- RSA 198:4-b Contingency Fund
- Governmental Standards Board Statement 54 (GASB 54)

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## **FIXED ASSETS POLICY**

### A. Objective

The Governmental Accounting Standards Board (GASB) issued Statement 34, significantly changing the content and layout of the annual financial statements. The objective of this policy is to facilitate compliance by the School District with GASB 34.

### B. Overview

Fixed assets are specific item(s) of property that: (1) are tangible in nature; (2) have a life longer than three years; and (3) have a significant value. The significant value test is important because the ORCSD has individual assets that are tangible and long-lived, but whose value is so small that the time and expense incurred in maintaining the detailed accounting and inventory records for these item(s) are not justified.

The District's administration is responsible for establishing an accounting and internal control structure designed to maintain a complete and accurate accounting of fixed assets with significant value. This is important for several reasons. Adequate accounting procedures and records for fixed assets are essential to effective asset management and control as well as reporting fixed assets to conform with generally accepted accounting principles (GAAP). The responsibility involved in safeguarding such a large public investment is of importance to sound management and financial administration. The internal control structure is designed to provide reasonable, but not absolute, assurances that these objectives are attained.

### C. Capitalization Policy

"Fixed Assets" are all items purchased that have a useful life of more than three years, are of a tangible nature and have a value of \$10,000 or more, gross cost, not including trade-ins or any taxes, licenses, etc.

Items of less than \$10,000 are not to be considered as fixed assets unless they form an integral and essential part of another piece of equipment or structure considered to be a fixed asset or a part of a Capital Project.

Land and Buildings will be considered to be a fixed asset regardless of cost.

### D. Classification of Fixed Assets

1) Land and improvements: Purchased land will be carried on the Fixed Assets Schedule at acquired cost. All costs for legal services incidental to the acquisition and other charges incurred in preparing the land for use shall be included in the cost. In order for improvements to be capitalized, the improvement should be considered permanent and should add value or improve the use of the land. Examples of improvements are fences, retaining walls, landscaping, drainage systems, sewer or water lines, utilities, etc. All land will be considered a fixed asset, regardless of the value.

2) Buildings: All buildings will be valued at purchase price or construction cost. Cost should include all charges applicable to the building acquisition including fees for brokers, appraisers, engineering consultants, legal services, and architects.

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3) Equipment and Machinery: All items of tangible property not permanently affixed to real property, which are needed in carrying out the operations of the District, are considered fixed assets. Installation cost should be included in the capitalized amount. Examples are furniture, machinery, heavy equipment, computers, etc. that have an individual item acquisition cost of \$10,000 or more and a life expectancy of three years or more.

4) Construction Work in Progress: This is primarily used in conjunction with Capital Projects. Capital Project costs are accumulated until completion, when cumulative costs are transferred to the appropriate fixed asset account. The capitalization policy does not apply in these cases, and all costs must be recorded to give accurate values.

5) Infrastructure: The construction of new street(s), sewer and bridge infrastructure and the improvements to the existing infrastructure are added to the fixed asset schedule.

6) Additions and Modifications to Existing Assets: Costs are often incurred in connection with fixed assets after the original acquisition cost has been established. In general, any expenditure which is an addition to a fixed asset, or an integral part of it, that significantly increases the value of, enhances the performance of or changes its useful life, should be classified as a capital expenditure and the original acquisition cost adjusted. The addition to a building or a dump body to a truck chassis where none existed before are some examples. When modifications, which enhance the performance or life of an asset, are made, the value of the asset should be adjusted by the difference in cost between the original and the modification.

#### E. Disposal of Fixed Assets/School Property

No equipment or supplies shall be disposed of until permission has been received from the Business Administrator's office. The Business Administrator and or designee will determine whether the material involved has salable value, and if such shall be the case, authorize the sale of the material. If the material does not have salable value, the proper disposal of the books, equipment, and/or supplies shall be determined by the Business Administrator, and disposed of in such a way as to be environmentally safe.

- Single items up to \$500 in value may be sold by the Business Administrator.
- Single items, which may exceed \$500 in value, are to be sold by sealed bids presented to the Business Administrator.
- The above guidelines may be waived by the School Board in lieu of a public auction conducted by the District.
- Items remaining unsold after advertising and/or an auction shall be declared non-salvageable and shall be disposed of in the most expeditious manner, and whenever possible items will be disposed in an environmentally safe manner.

#### School Properties Disposal Procedure

The Board authorizes disposition of obsolete items according to the following priority actions:

- By selling to the highest bidder or whatever other business arrangement is in the best interest of the Oyster River Cooperative School District.
- When practicable, the Board shall donate such items to charitable organizations and schools.
- By public auction.
- By removal to a town transfer station and/or environmental safe facility.

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*SALES CALLS AND DEMONSTRATIONS*

Sales representatives are not permitted to call on Oyster River Cooperative teachers or other school staff members without authorization from the school administration.

School principals may give permission to sales representatives of educational products to see members of the school staff at times that will not interfere with the educational program.