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FISCAL MANAGEMENT GOALS

The quantity and quality of learning programs are directly dependent on the effective, efficient management of allocated funds. It follows that achievement of the school system's purposes can best be achieved through excellent fiscal management.

As trustee of local, state, and federal funds allocated for use in public education, the Committee will fulfill its responsibility to see that these funds are used wisely for achievement of the purposes to which they are allocated.

Because of resource limitations, there is sometimes a temptation to operate so that fiscal concerns overshadow the educational program. Recognizing this, it is essential that the school system take specific action to make sure education remains central and that fiscal matters are ancillary and contribute to the educational program. This concept will be incorporated into Committee operations and into all aspects of school system management and operation.

In the school system's fiscal management, it is the Committee's intent:

1. To engage in thorough advance planning, with staff and community involvement, in order to develop budgets and to guide expenditures so as to achieve the greatest educational returns and the greatest contributions to the educational program in relation to dollars expended.
2. To establish levels of funding that will provide high quality education for the students.
3. To use the best available techniques for budget development and management for long-term planning and growth.
4. To provide timely and appropriate information to all staff with fiscal management responsibilities.
5. To establish maximum efficiency procedures for accounting, reporting, business, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management.

SOURCE: MASC

Current Practice Codified 1995

First Reading:	August 30, 2010
Second Reading:	September 20, 2010
Adoption:	September 20, 2010

ANNUAL BUDGET

The annual budget is the financial expression of the educational program of the school department, and it mirrors the problems and difficulties that confront the school system.

The budget then is more than just a financial instrument and requires on the part of the Committee, the staff, and the community orderly and cooperative effort to ensure sound fiscal practices for achieving the educational goals and objectives of the school system.

Public school budgeting is regulated and controlled by legislation, state regulations, and local School Committee requirements. The operating budget for the school system will be prepared and presented in line with state policy and will be developed and refined in accordance with these same requirements. Submission of the budget will adhere to the requirements of the Auburn Charter and By-Laws.

The Superintendent will serve as budget officer but he/she may delegate portions of this responsibility to members of his/her staff, as he/she deems appropriate. The three general areas of responsibility for the Superintendent as budget officer will be budget preparation, budget presentation, and budget administration.

SOURCE: MASC 2016

LEGAL REFS.: M.G.L. 71:34; 71:37; and 71:38

First Reading: October 4, 2010

Second Reading: October 18, 2010

Adoption: October 18, 2010

Reviewed, revised and updated: October 24, 2017

BUDGET DEADLINES AND SCHEDULES

Preparation of the annual budget will be scheduled in stages throughout the school year with careful attention to all deadlines established by law and charter.

The calendar year for budget preparation will be determined by calculating backwards from the final adoption date: the annual town meeting, held on the first Tuesday in May.

As per the Charter, a draft budget will be submitted annually to the Town Manager by the second Monday in January in adherence to the requirements of the Auburn Charter and By-Laws.

In reaching its decision on the budget amount that it will submit to the Board of Selectmen, the School Committee will also observe the statutory requirement of holding a public hearing on the proposed budget not less than seven days after the notice for this hearing has been published in a local newspaper.

Established by law and charter.

SOURCE: MASC 2016

LEGAL REFS.: M.G.L. 71:38N
Town Charter (See local reference)

FIRST READING: October 18, 2010
SECOND READING: November 1, 2010
ADOPTION: November 1, 2010

Reviewed, Revised an Updated: October 24, 2017

BUDGET PLANNING

The first priority in the development of an annual budget will be the educational welfare of the children in our schools. However, the District will also attempt to balance the valid interest of the taxpayers.

Budget decisions reflect the attitude and philosophy of those charged with the responsibility for educational decision-making. Therefore, a sound budget development process must be established to ensure that the annual operating budget accurately reflects this school system's goals and objectives.

In the budget planning process for the school system, the School Committee will strive to:

1. Engage in thorough advance planning, with staff and community involvement, in order to develop budgets and guide expenditures in a manner that will achieve the greatest educational returns and contributions to the educational program in relation to dollars expended.
2. Establish levels of funding that will provide high quality education for all our students.
3. Use the best available techniques for budget development and management.

The Superintendent will have overall responsibility for budget preparation, including the construction of, and adherence to, a budget calendar.

SOURCE: MASC August 2016

Reviewed, Revised and Updated: October 24, 2017

BUDGET ADOPTION PROCEDURES

Authority for adoption of the final school budget lies with the citizens who comprise, and who are entitled to vote at, the town meeting. The school budget is presented as part of the total town budget for action at the annual town meeting.

Established by law and charter.

SOURCE: MASC

LEGAL REFS.: M.G.L. 71:34
Town Charter, (See local reference)

FIRST READING: October 18, 2010
SECOND READING: November 1, 2010
ADOPTION: November 1, 2010

BUDGET TRANSFER AUTHORITY

In keeping with the need for periodic reconciliation of the school department's budget, the School Committee will consider requests for transfers for transfers as they are recommended by the Superintendent.

The Committee wishes to be kept abreast of the need for these adjustments so that it may act promptly and expedite financial record keeping for the school system.

All requests for transfers between the major accounts (Department of Elementary and Secondary Education Chart of Accounts defines these as the 4-digit accounts ending in 00) must be submitted to the School Committee as part of the Business Manager's financial report at the business meetings of the School Committee.

All funds in the general account not expended by the close of the fiscal year will be returned to the town.

First Reading: October 6, 2008
Second Reading: October 20, 2008
Approved: October 20, 2008

SOURCE: MASC August 2016

Reviewed, revised and updated: October 24, 2017

FUNDING PROPOSALS AND APPLICATIONS

The School Committee will encourage the administration to seek and secure possible sources of state, federal, and other special funds that will enhance the educational opportunities for the children in our schools.

The Superintendent will keep informed of all possible funds available to the school system under the various state and federal programs, and in what manner these funds can best be used in the school system.

The Superintendent will be responsible for seeking out and coordinating the development of proposals for all specially funded projects and for submitting the proposals to the Committee for approval.

The Superintendent is authorized to sign all reports for these projects and will be responsible for the proper expenditure of funds received for such projects.

SOURCE: MASC 2016

LEGAL REFS.: M.G.L. 44:53A
 P.L. 874 Impact Aid
 Board of Education 603 CMR 32:00;34:00

FIRST READING: June 1, 2009
SECOND READING: June 15, 2009
ADOPTION: June 15, 2009

Reviewed, revised and updated: October 24, 2017

STUDENT ACTIVITY AGENCY ACCOUNTS

In accordance with M.G.L Chapter 71, Section 47 (as amended by Chapter 66 of Acts of 1996), a school principal may receive monies in connection with the conduct of student activities and must deposit said monies with the Town Treasurer. The Town Treasurer shall maintain and interest-bearing account for each school entitled the Student Activity Agency Account. }

Each school principal may maintain a checking account for expenditure purposes. Deposits into those checking accounts shall be made by depositing checks prepared by the Town's normal warrant process to transfer funds from Student Activity Agency Accounts maintained by the Town Treasurer. Those transfers are limited to the extent monies are available in those accounts.

The maximum balance a school can have in its checking account at any time is as follows:

High School	\$15,000
Middle School	\$12,000
Any Elementary School	\$2,500

Each school principal and secretary will be bonded to the extent of the above stated maximum balances to protect those individuals and the School Department against errors, omissions, losses and thefts. All staff who handle money will also be bonded as noted above.

The interest earned on the Student Activity Agency Accounts maintained by the Town Treasurer shall belong to the students that attended that school. For that reason it shall be deposited to a separate account with the deposits made by the Town Treasurer, not require appropriation by the School Committee and be used for either the purposes the funds in that account were collected for, or on one of the following:

- o To cover the cost of maintaining the bank account.
- o To defray the costs of participation in an activity by a student less able to pay the fee.
- o To purchase forms and supplies related to maintaining the accounting books and records of the student activities' funds.
- o To provide refreshments for students, parents and other volunteers who have helped support the student activities
- o To cover additional costs incurred in obtaining periodic audits of these funds.

An annual report on all the financial activity within the fund, including the interest earned and what it was spent for, for the previous fiscal year ending June 30th will be prepared by the School Business Manager by August 31st of each year. That report will be reviewed and then copies will be forwarded to the Superintendent and School Committee. The School Business Manager will coordinate a three year audit of said accounts by an outside Public Accounting firm.

REF: M.G.L. Chapter 71, Section 47 (as amended by Chapter 66 of Acts of 1996)

Approved on First Reading: December 21, 2009
Approved on Second Reading: January 6, 2010
Adopted: January 6, 2010

File: DGA

AUTHORIZED PAYROLL SIGNATURES

The Superintendent will sign payrolls presented for approval.

The Town Treasurer, who also serves as the school department treasurer, signs all payroll checks drawn against school department funds. No other signature is valid.

First Reading: October 5, 2009
Second Reading: October 19, 2009
Approved: October 19, 2009

Auburn Public Schools

FISCAL ACCOUNTING AND REPORTING

The Superintendent of Schools will be ultimately responsible for receiving and properly accounting for all funds of the school system.

With direct oversight by the Business Manager, the school district will maintain a financial accounting system, in accordance with Generally Accepted Accounting Principles (GAAP) and requirements prescribed by the Commissioner of Revenue, in which all revenue and expenditure data shall be recorded. This system will be the basis for the district's periodic reporting of financial to the Department of Elementary and Secondary Education.

The district will utilize a financial accounting system (accrual-basis accounting) that permits the reporting of all school district expenditures by fund source, object, and function, and permits the reporting of certain costs by program, grade level and school. The fund source, object function, program, grade level and school classifications for which reporting shall be required, shall be those identified and described with specificity in guidelines for reporting student and financial data published by the Department of Elementary and Secondary Education.

The School Committee will receive monthly financial statements from the Superintendent showing the financial condition of the school department. Such other financial statements as may be determined necessary by either the Committee or the administration will be presented as found desirable.

LEGAL REF.: M.G.L. 41:35

First Reading: March 5th, 2009
Second Reading: March 16th, 2009
Approved: March 16th, 2009

AUDITS

An audit of the School Department's accounts should be conducted annually. In addition, the School Committee may request a private audit of the School Department's accounts at its discretion.

The Committee will consider recommendations made by the auditor for maintaining an efficient system for recording and safeguarding the School Department's assets.

Below is a listing of audits to be conducted:

- ◆ EOY Report Review
- ◆ Student Activity Accounts – internal and external audits
- ◆ Annual Town Audit
- ◆ Circuit Breaker Audit
- ◆ ARRA Grant Reporting Audit
- ◆ Other audits as determined by the Department of Elementary and Secondary Education, the Commonwealth of Massachusetts, or local governance.

First Reading: February 7, 2011
Second Reading: March 7, 2011
Approved: March 7, 2011

BONDED EMPLOYEES AND OFFICERS

Each employee of the school system who is assigned the responsibility of receiving and dispensing school funds will be covered by a blanket bond issued by the Town. The cost of the bond will be paid by the Town.

SOURCE: MASC

LEGAL REFS.: M.G.L. 40:5 71:16A

Reviewed, revised and updated: January 23, 2019

FISCAL ACCOUNTING AND REPORTING

The Superintendent of Schools will be ultimately responsible for receiving and properly accounting for all funds of the school system.

The School District, in conjunction with the Town, will utilize an accounting system that conforms with state requirements and with good accounting practices, providing for the appropriate separation of accounts, funds, and special monies. It will permit the reporting of all School District expenditures by fund source, object or function, while permitting the reporting of costs by school building as described by or set forth in guidelines published by the Department of Elementary and Secondary Education (DESE).

The School Committee will receive periodic financial statements from the Superintendent showing the financial condition of the school department. Such other financial statements as may be determined necessary by either the Committee or the administration will be presented as found desirable.

SOURCE: MASC

LEGAL REF.: M.G.L. 41:35

Board of Education 603 CMR 10:00

First Reading: March 5th, 2009

Second Reading: March 16th, 2009

Approved: March 16th, 2009

Reviewed, revised and updated: January 23, 2019

SPECIAL EDUCATION STABILIZATION FUND

The intention of the special education stabilization fund is to provide a safeguard when unanticipated or unbudgeted special education costs arise. Special education costs can be the most volatile portion of a district's budget and the legislature has clearly recognized the same through the Municipal Modernization Bill (Chapter 218 of the Acts of 2016). That bill allows for a reserve fund to be established for the sole purpose of paying for unanticipated or unbudgeted costs of special education, to include out-of-district tuition or transportation.

The Special Education Stabilization Fund will align to the requirements of the law and, as such, the balance of said account shall not exceed 2% of the annual net school spending of the Auburn Public Schools. A separate line item in the annual budget of the Auburn Public Schools will be established, with funds being transferred in by majority vote of the School Committee. The withdrawal and use of these funds, however, must be approved by both the School Committee and the Board of Selectmen.

The Stabilization Fund can be funded through any and all of the following means:

- Available excess funds in the school district's operating budget; and/or
- Appropriation at the Fall Special Town Meeting as approved by Town Meeting members

Use of these funds, with the approval by both the School Committee and the Board of Selectman, shall be used for the following purposes:

- Out-of-district tuition;
- Special education transportation;
- Additional special education staff to meet the needs of students requiring special education support; and/or
- Unanticipated equipment needs for students with disabilities

The Superintendent will have the responsibility of recommending the sources for funding each year as well as the withdrawal of funds in adherence with this policy and the legislation allowing such a fund, with strategies to include, but not be limited to, level funding of special education out-of-district accounts in FY 2020 and moving forward.

Amendments to this policy can only be made with the approval of the School Committee, Board of Selectman and Finance Committee.

Confidentiality of student records is of the utmost importance to the Auburn School District. The Town of Auburn and its committees acknowledge the need to maintain student confidentiality per state and federal law (FERPA and IDEA).

LEGAL REFS: M.G.L. Chapter 40, Section 13E

First Reading: March 21, 2018

Second Reading: April 4, 2018

Approved: April 4, 2018

Auburn Public Schools

PURCHASING

The School Committee declares its intention to purchase competitively without prejudice and to seek maximum educational value for every dollar expended.

The acquisition of materials, equipment and services will be centralized in the Superintendent's Office of the Auburn Public Schools.

The Superintendent will serve as purchasing agent. She/he will develop and administer the purchasing program for the schools in keeping with legal requirements and with the adopted school budget.

School purchases will be made only on official purchase orders approved for issuance by the appropriate unit head and signed by the Superintendent.

LEGAL REFS.: M.G.L. 7:22A; 7:22B; 30B; 71:49A

First Reading:	January 20, 2011
Second Reading:	February 7, 2011
Approved:	February 11, 2011

Reviewed, revised and updated: January 23, 2019

PURCHASING AUTHORITY

Authority for the purchase of materials, equipment, supplies, and services is extended to the Superintendent through the detailed listing of such items compiled as part of the budget-making process.

The purchase of items and services on such lists requires no further Committee approval except when by law or Committee policy the purchases or services must be put to bid.

SOURCE: MASC

LEGAL REFS.: M.G.L. 30B

CROSS REF.: DJE, Bidding Requirements

Reviewed, revised and updated: March 21, 2019

BIDDING REQUIREMENTS

All purchases of supplies and materials under \$5,000.00 require sound, business practices. All purchases for supplies and materials between \$5,000 and \$24,999.000 can be made by seeking written quotes from at least three qualified vendors.

All purchases of contracts for construction that may be considered a Public Building Project that are less than \$10,000.00 will be procured by using sound business practices that include three written quotations. The Awarding Authority may use the Operational Services Division Trade Contractor list to identify firms.

All purchase of contracts for construction that may be considered a Public Building Project in the amount of \$10,000.00 but less than \$25,000.00 must provide public notification of scope of work, post for two weeks on website and Comm-Pass or Central Registration and obtain written prices from firms customarily performing type of work sought. The Awarding Authority may supplement public notification by notifying firms on the Operational Services Division Listing.

All purchases of contracts for construction that may be considered a Public Building Project in the amount of \$25,000.00 to \$100,000.00 and considered a Public Building Project must advertise for two weeks in the Central Register, Comm-Pass and a newspaper of general circulation, require a bid deposit, a public bid opening and award to the lowest eligible and responsible bidder.

Special Education supplies, and services and contracts with utility providers are exempt from procurement per Chapter 30B.

The award of these bids/contracts shall be approved by the School Committee prior to contracts being awarded, work beginning, or the ordering of goods or services. When recommending acceptance of a bid, the Superintendent will inform the School Committee whenever possible a reasonable substitute for the item specified. All requests for formal bids will be advertised appropriately. Suppliers will be invited to have their names placed on mailing lists to receive *Invitations To Bid*. When specifications are prepared, they will be mailed to all merchants and firms who have indicated an interest in bidding.

All formal written bids will be submitted in sealed envelopes, addressed to the Superintendent or her/his designee and plainly marked with the name of the bid and the date and time of the deadline for submission of bids. Bids will be opened in public at the time specified, and all bidders will be invited to be present.

The School Committee reserves the right to reject any or all bids and to award the bid to the bidder that appears to be in the best interest of the School System. The School Committee reserves the right to waive any informalities in, or reject, any or all bids or any part of a bid. Any bid may be withdrawn prior to the scheduled time for the opening of the bids. Any bid received after the time and date specified as the deadline for submitting bids will not be considered. All bids will remain firm for a period of 30 days after the bid opening, unless a different firm period is stated in the specifications to bidders.

The bidder to whom an award is made will be required to enter into a written contract with the School System for all amounts of \$10,000.00 or more. The bidder may be required to enter into a written contract with the School System for amounts less than that.

Adoption date: January 1, 1997

**LEGAL REFS.: M.G.L. 7:22A; 7:22B; 30B; Chapter 149, Section 44A;
Chapter 188, Section 63**

First Reading: May 2, 2011
Second Reading: May 16, 2011
Approved: May 16, 2011

Auburn Public Schools

BIDDING REQUIREMENTS

File: DJC-R

Bids and Quotations

1. No contract for the purchase of equipment, supplies, materials or services will be awarded unless proposals for the same have been invited as required by Massachusetts General Law Chapter 30B, as most recently amended.
2. For the purpose of this Policy, the term "Awarding Authority" will refer to the Superintendent of Schools, "except for contracts in excess of \$25,000.00, whereby the Awarding Authority will be the School Committee."
3. All construction contracts in excess of \$10,000 will be and any other contract may be required to be accompanied by a suitable bond for faithful performance in the form of a deposit of monies or securities or an insured indemnity bond in an amount equal to the obligation under the terms of the contract. The determination of when a performance bond or deposit is required will be made by the Awarding Authority, and will be so stated in the bid specifications.
4. Bids/Contracts will be awarded in accordance with the provisions of Massachusetts General Law Chapter 30B as most recently amended. The following rules apply to awarding of bids/contracts:
 - a. Contracts under \$5,000.00: Awarding authorities have discretion to make purchases under this limit using sound business practices. {M.G.L.c.30B,4}
 - b. Contracts from \$5,000.00 to \$24,999.00: Procurements in this dollar range can be made by seeking quotes from at least three vendors, either in writing or verbally. Verbal quotes must be documented in writing using the form designed by the School Business Manager (see attached). This form must be attached to all copies of the Purchase Order and/or contract with vendor. The contract must be awarded to the responsible vendor offering the lowest quote for the supply or service needed {M.G.L.c.30B 4 (B)}.
 - c. Contracts of \$25,000.00 or more: Procurement in the amount of \$25,000.00 or more requires the use of formal, written, competitive, sealed bids. Bids must be invited using a formal, written invitation for bids which includes bid submission requirements, specifications and scope of services, evaluation criteria, contract terms and conditions standard forms and documents incorporated by reference. These invitations to bid must be properly advertised for at least two weeks before the bids are due. The bids must be opened in public in the presence of one or more witnesses. The contract must be awarded to the responsible bidder who offers the best price for the supply or service. The Awarding Authority may reject all bids if they determine it is in the best interest of the System. Reasons for the rejection must be in writing. Written contracts must be executed by the System and the vendor containing all the terms and conditions and specifications stated in the invitation for bids. {M.G.L.c.30B}. The School Committee is Awarding Authority for these contracts.

First Reading: 8/18/08
Second Reading: 9/15/08
Approved: 9/15/08

PROCUREMENT REQUIREMENTS

All purchases of materials and equipment and all contracts for construction or maintenance in amounts exceeding \$50,000 will be based upon competitive bidding. All purchases valued between \$10,000 and \$50,000 shall require the District to attempt to secure 3 quotes for all materials, equipment, or services. All purchases valued at less than \$10,000 shall require the use of sound business practices to secure the best quality at the best price.

An effort will be made to procure multiple bids for all purchases in excess of \$50,000. When recommending acceptance of a bid, the Superintendent will inform the School Committee, whenever possible, of the competitive price of a reasonable substitute for the item specified.

When bidding procedures are used, bids will be advertised appropriately. Suppliers will be invited to have their names placed on distribution lists to receive invitations to bid. When specifications are prepared, they will be distributed to all merchants and firms who have indicated an interest in bidding.

All bids will be submitted in sealed envelopes, addressed to the Superintendent and plainly marked with the name of the bid and the time of the bid opening. Bids will be opened in public at the time specified, and all bidders will be invited to be present.

The Committee reserves the right to reject any or all bids and to accept the bid that appears to be in the best interest of the school system. The Committee reserves the right to waive any informality in, or reject, any or all bids or any part of any bid. Any bid maybe withdrawn prior to the scheduled time for the opening of the bids. Any bid received after the time and date specified will not be considered. All bids will remain firm for a period of 30 days after opening.

The bidder to whom an award is made may be required to enter into a written contract with the school system.

SOURCE: MASC February 2017

LEGAL REF.: M.G.L. 7:22A; 7:22B; 30B

CROSS REF.: DJA, Purchasing Authority

Approved on First Reading:	October 24, 2017
Approved on Second Reading:	November 8, 2017
School Committee Approved:	November 8, 2017

PAYMENT PROCEDURES

All claims for payment from school department funds will be processed in accordance with regulations developed by the Superintendent and Business Manager. Payment will be authorized against invoices properly supported by approved purchase orders, with properly submitted vouchers or in accordance with salaries and salary schedules approved by the School Committee.

As an operating procedure, the School Committee will receive a bi-monthly list of bills (warrants) for payment from all school department funds.

The lists will be certified as correct by the Superintendent and Business Manager and approved for payment by the School Committee and then forwarded to the town accountant for processing and subsequent payment by the town treasurer. Actual invoices, statements and vouchers will be available for inspection by the entire School Committee upon their request.

The Superintendent and Business Manager will be responsible for assuring that budget allocations are observed and that total expenditures do not exceed the amount allocated in the budget under Total Available Balances for all items.

The school building administrators will be responsible for observing budget allocations in their respective schools upon review of monthly budget reports.

SOURCE: MASC 2016

LEGAL REFS: M.G.L. 41:41; 41:52; 41:56

First Reading: May 2, 2011
Second Reading: May 16, 2011
Approved: May 16, 2011

Reviewed, revised and updated: January 23, 2019

EXPENSE REIMBURSEMENTS

Personnel and school department officials who incur expenses in carrying out their authorized duties will be reimbursed by the School Department upon submission of a properly completed and approved voucher and any supporting original receipts required by the Superintendent. Expenses should be approved in advance whenever possible by the immediate supervisor to ensure availability of funds and sustain an internal control.

When official travel by personally-owned vehicle is authorized, mileage payment will generally be made at the rate currently approved by the School Committee and/or Board of Selectmen. However, a monthly travel stipend in an amount established by the School Committee may be paid to the Superintendent and others authorized by the School Committee who are required to travel regularly within the school system on official business. Such payments will be made to said individuals on a bi-weekly basis via the payroll process.

To the extent budgeted for such purposes, in the school budget, approval of travel requests will be as follows:

1. Travel by School Committee members have prior approval of the School Committee
2. Each individual request will be judged on the basis of its benefit to the school system.

LEGAL REF: M.G. L. 40:5; 44:58

First Reading:	May 2, 2011
Second Reading:	May 16, 2011
Approved:	May 16, 2011

Reviewed, revised and updated: January 23, 2019

DISPOSITION OF SURPLUS PROPERTY
(WITH AN ESTIMATED NET VALUE OF LESS THAN \$5,000)

Pursuant to M.G.L. Chapter 30B, Section 15f, the District's Disposition Agent, as defined below, is required to dispose of all tangible supplies that are no longer useful to the District but have a resale or salvage value of less than \$5,000 using written procedures approved by the Auburn School Committee. This procedure applies to all tangible supplies, including motor vehicles, machinery, computer equipment, furniture, and other supplies. The term "supplies" does not include real property.

Prior to a disposition under this procedure, a supply must be declared to be no longer useful to the District and must have an estimated net value of less than \$5,000.

Property shall be declared surplus by the Superintendent or his/her designee (Disposition Agent) through the Auburn School Committee.

Having been so declared and approved for disposition, the following procedures with respect to the property shall be followed by the Disposition Agent, who is responsible for assuring compliance with these procedures:

- **Value the Supply:** The District's Disposition Agent shall value the property in a commercially reasonable manner. Valuations shall be aggregated where property is to be sold in a single lot. If a valuation is \$5,000 or more, the Disposition Agent must meet the requirements of M.G.L. Chapter 30B, Section 15(b) through (d).
- **Off the Property to Other Departments:** The Disposition Agent shall circulate a list of the property to be disposed of to other district departments and shall convey the property to any department that wants it.
- **Dispose of the Property:** If the property is valued at less than \$5,000 and no department is interested in the property, the Disposition Agent shall:
 - prepare a complete list of the property to be disposed of;
 - ensure the property is in the best possible condition;
 - establish a procedure for potential buyers to examine the property;
 - advertise the pending sale by notice on the Auburn Public Schools' website (www.auburn.k12.ma.us) by posting at municipal offices, and in the local newspaper;
 - convey the property to the responsive person making the best offer; and
 - properly record all documents.

The District shall reserve the right to accept or reject all offers, and to sell any property to any person offering to pay more than the highest offer received as provided in M.G.L. Chapter 30B, Section 15(d)(1). All property shall be sold on an "as is" basis, with no warranty of any kind, express or implied.

All monies from the disposition of supplies under this procedure shall be payable to the District. All revenue from the disposal of supplies under this procedure shall be deposited with the Town Treasurer for deposit in the general fund or appropriate revolving or enterprise fund, as recommended by the School Business Administrator and approved by the Town Treasurer.

If the District receives no offers for a surplus supply, it may be disposed of in any commercially reasonable manner.

LEGAL REF: M.G.L. Chapter 30B, Section 15

First Reading: October 17, 2012
Second Reading: November 5, 2012
Approved: November 5, 2012