

FIXED ASSET



ACCOUNTABILITY MANUAL

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Purpose

Sunflower County Consolidated School District (SCCSD) has a significant investment in property and equipment used to carry out its instruction, maintenance, and public service functions. A locally maintained Fixed-Asset Accounting and Control System provides management with the information necessary to effectively manage and control its land, buildings, transportation equipment and other equipment resources. The system also enables SCCSD to comply with federal and state regulations and meet regulatory reporting requirements.

The Board of Trustees of the Sunflower County Consolidated School District maintains a fixed asset record and inventory control system for all capital assets located within the district in compliance with *Criteria for Establishing fixed Asset Accountability Plans for Mississippi Public School Districts*, issued by the Office of the State Auditor.

The goals of the fixed asset policies and procedures are to assist in the audit process and to assign responsibility for the security of these assets within the district. It is the duty of each principal or administrative department head at each location within the district to ensure that the proper accounting is executed for all fixed assets under his/her supervision.

The Sunflower County Consolidated School District Fixed Asset Accountability Manual is to be used as reference document. This manual was developed to assist principals and department heads in accounting for the district's property. It is the responsibility of each principal and department head to account for each item of property.

Property Control

The Fixed Asset Manager is responsible for the development and implementation of a District-wide property management system. The components of this system were developed to facilitate the acquisition through purchase or lease; surplus property disposal; and equipment replacement.

The system includes the following components:

- Y **Acquisition:** Ensure that all acquired equipment conforms to policies and procedures for acquisition and is secured in the most economical manner.
- Y **Surplus Property:** Maintain a system to provide for the pickup, transfer, and disposal of all surplus property.
- Y **Equipment Replacement:** Provide a system to identify when equipment has reached the end of its useful life and advise users on a periodic basis.

The Fixed Asset Manager is charged with the central responsibility to oversee fixed- asset inventories and to update the local Fixed Asset Accounting System. The Fixed Asset Manager handles the final disposition of surplus property. Although the administrative responsibility for the control and accounting of property rests with the Fixed Asset Manager, each School assumes immediate physical responsibility for safeguarding property in its possession and ensures that all property is used in accordance with SCCSD and other applicable policies. These operating policies and procedures are to be used by all personnel of SCCSD, its administrative departments, and schools that either use or have custody of property.

The Fixed Asset Manager maintains the local Fixed-Asset Accounting and Control System and provides leadership in the accounting for and control of all physical assets. The responsibilities of the Fixed Asset Manager are to:

- Create accurate and timely property records for newly acquired property.
- Assigns and ensures that principals and/or department heads affix fixed asset tags to items that are delivered directly to the school or department.
- Coordinate the taking of physical inventories.
- Maintain land, building, and equipment inventory records.
- Provide principals, and department heads with accurate and timely information about equipment under their control.
- Ensures that each school principal and/or department head has a list of all fixed assets for each room to be posted on the inside wall of each room. When verifying audits, the Fixed Asset Manager will randomly verify these postings.
- Coordinate and train designated property custodians in their responsibilities.
- Communicate to the administrative and educational staff regarding implementation of the property control system.
- Adjust and change the fixed asset system to further correct and improve the system.
- Arrange for the retirement of equipment which is obsolete through use including transfer, disposal, or declaration of the items as Surplus Property.
- Attain Report of Lost, Damaged or Stolen Items Report, and notify Financial Manager as it applies to insurance.

Financial Management Office

The SCCSD employs a Business Manager whose primary job responsibilities are conducting, supervising, and/or directing the financial affairs and operations of the school district. The Financial Management Office is responsible for the preparation and submittal of annual reports required by governmental agencies. The Fixed Asset Manager provides requested information to the Financial Manager when necessary for completion of reports. The Financial Management Office coordinates and provides all information for establishment of accurate fixed asset records. The Accounts Payable Clerk, Purchasing Clerk, as well as all other Departmental Bookkeeping Clerks provide all information relative to fixed asset management as needed.

Purchasing Clerk

The Purchasing Clerk has been delegated responsibility for equipment screening to ensure that requisitions meet District requirements to prevent duplicate purchases of equipment available for use within the District. The Purchasing Clerk also submits all purchase orders to the Business Manager for approval and provides asset documentation to the Fixed Asset Manager that begins the fixed asset accounting process.

Accounts Payable Clerk

The Accounts Payable Clerk has been delegated responsibility for payment of all SCCSD invoices for the support and operation of the school district. The Account Payable Clerk also completes the acquisitions process by providing documentation to the Fixed Asset Manager.

Categories of Assets

Sunflower County Consolidated School District is vitally concerned that all property of any substantial value is properly controlled and accounted for. However, because of the wide range in value and volume of different items owned by the district, it is neither practical nor economical to maintain elaborate inventory records for all categories of inventory. For purposes of this manual, the term “assets” shall include all property that is tracked in the Fixed Asset Control System. Two different categories of assets have been designated: **Fixed Asset** and **Highly Walkable**.

1. **Fixed Assets** property is all property that has an installed cost greater than the capitalization threshold of \$1,000 and an expected useful life exceeding one year.
2. **Highly Walkable** property is all property that has an original cost of less than \$1,000, but the district is obligated to physically control and identify in the Fixed Asset System. For accounting purposes, controllable property is not included in the asset monetary accounts reported in the annual financial statements.

Highly Walkables—Under \$1,000 Items Requiring Coding

The following items under \$1,000 require coding and tracking by either the State or the District.

- Overhead projectors
- Two-way radios
- Televisions
- VCRs
- Cellular phones
- Computers
- Printers
- Fax machines
- Typewriters
- Cameras (digital, 35mm, and/or video)
- Large appliances (refrigerators, stoves, washers, dryers, freezers)
- Any of the following items that are over \$150: lawn maintenance equipment; chainsaws; air compressors, welders, and generators.

Accountability

Establishment of Accountability: School Level

The principal is delegated the primary responsibility for accountability of Sunflower County Consolidated School District property at the school level. To provide assistance with accounting for property inventory at the school or area designated, each principal is authorized to appoint a Fixed Asset Contact. The responsibilities of the Contact include:

1. Receiving, inspecting and tagging all fixed asset items.
2. Recording necessary information about the items.
3. Organizing and filing paperwork related to the items.
4. Monitoring and documenting changes in location of items with the school.
5. Assisting Fixed Asset Manager and/or State Auditor in location of SCCSD assets during audits.
6. Insuring that Fixed Asset lists are accurate and posted in all areas of site.
7. Submitting all requests for transfer, disposal, and/or deletion to the Fixed Asset Manager.

Each principal and his/her designee will sign a Form A: Fixed Asset Accountability). The designated person will be the liaison at the school level. This person will receive training and information relative to the districts Fixed Asset Policy and his/her respective duties.

Establishment of Accountability: Department Level

Each department (Transportation, Maintenance, Federal Programs, Exceptional Services, Educational Technology, Curriculum, Food Service, etc.) will designate a fixed asset contact, which will sign a Fixed Asset Accountability Form (Form A). This person will be the department liaison between the Property Manager and the school fixed asset contacts (if applicable). This person will receive training and information relative to the district's Fixed Asset Policy and his/her respective duties.

Establishment of Accountability: Teacher and Employee Level

Within each school site or department will exist a relational responsibility and accountability that will be exercised in the course of the workday by all SCCSD faculty and support staff that utilize district property. Each person will review, sign and post in their respective work areas a Form C— Fixed Asset Room Inventory form. This form will be documentation of that employee's acknowledgement of awareness and responsibility for the fixed assets located in their work area from the beginning of their workday until the end of that workday.

Acquisition of New Items

Acquisition of New Items:

Schools should follow the steps outlined below in ordering and accounting for new item purchases for fixed assets using District funds.

1. The purchase order originates at the school with a requisition and then goes to the Accountant and/or Business Manager for approval. Fixed Asset items include all items over \$1,000 and selected items less than \$1,000. The code for these fixed assets will be “730.”
2. The Accountant reviews requisitions for proper documentation and correct coding. Once a purchase order is approved, the Accountant returns to the school two copies of purchase order (the Receiving Copy and the School Copy) and a Fixed Asset Addition/Receiving Form for each item identified through coding as a fixed asset. The school contact will file these forms until the item is received. The Purchasing Clerk will forward the inventory copy of the purchase order to the Fixed Asset Manager.
3. Items are received and inspected at the school by the designated contact. The school section of the New Item Acquisition Form (Form B) is completed by the contact. When the school receives the items, the corresponding completed New Item Acquisition Forms are attached to the purchase order and returned to the Accounts Payable clerk at Central Office.
4. The Accounts Payable clerk indicates on the invoice that the appropriate New Item Acquisition Forms (Form B) have been received and enters the invoices into the Integrity system. (No invoices will be entered unless the forms are attached and complete.)
5. After invoices are entered into the Integrity system for payment, the Accounts Payable clerk forwards the New Item Acquisition Forms and printout to the Fixed Asset Manager.
6. The Fixed Asset Manager enters the information from the school section of New Item Acquisition Form and additional information into the Integrity system, assigns property tag number, and completes the district section of the New Item Acquisition Form, including signing off on the form that the information has been entered into the computer. A copy of the completed New Item Acquisition Form with attached assigned property tag is return to the school to the attention of the designated school contact person.
7. The designated school contact will attach the property tag to the item, sign off that the item has been tagged, and file the copy of the New Item Acquisition Form.
8. The Fixed Asset Manager will file the district copy of the New Item Acquisition Form numerically in a secure place.

Acquisition of New Items: Department-Initiated Requisitions

Departments should follow the steps outlined below in ordering and accounting for new item purchases that are fixed assets.

1. Requisitions from department goes to Purchasing Clerk and/or Business Manager and/or Director for coding and Business Manager's signature. Fixed Asset items will be limited to items over \$1,000 and selected items less than \$1,000. The code for these fixed assets will be "730."
2. Certain items under \$1,000 require coding and tracking by either the State or the District. Annex A—Under \$1,000 Items Requiring Coding outlines the current list of the items that fall into this category. The District reserves the right to review and update this list as required.
3. The Purchasing Clerk enters purchase order information into Integrity system and returns to the department two copies of purchase order (the Receiving Copy and the School Copy) and a New Item Acquisition Form (Form B) for each item identified through coding as a fixed asset. The department contact will file these forms until the item is received. The Purchasing Clerk will forward the inventory copy of the purchase order to the Fixed Asset Manager.

Departments that order items for placement in schools, please note the following:

- a. If the item is to be placed at a school, please indicate the school name, and the specific room location for the item on New Item Acquisition Form (Form B).
 - b. If a quantity of a fixed asset item is on a single purchase order for a single school, one New Item Acquisition Form (Form B) may be used; however, a specific location/room # for each item must be indicated on the Form B.
 - c. If a quantity of a fixed asset item is on a single purchase order but is intended for multiple schools, a separate New Item Acquisition Form (Form B) must be filled out for each school or site that will receive an item.
 - d. Departments that purchase items for use within the department will put the name of the department on line 2 of the school section.
4. Items are received and inspected by the designated department contact. The school section of the Fixed Asset Form (Form B) is completed by the contact, using the information noted above. When the department receives the items, the invoice is Okayed for payment (following the same process presently used) and the corresponding completed New Item Acquisition Forms are attached to the purchase order and returned to the Accounts Payable clerk at Central Office.
 5. The Accounts Payable clerk indicates on the purchase order that the appropriate New Item Acquisition Form (Form B) have been received and enters the invoices into the Integrity system. (No bills will be entered unless the forms are attached and complete.) After invoices are entered into the Integrity system for payment, the Accounts Payable clerk forwards the Fixed Asset Forms and Integrity printout to the Fixed Asset Manager.

6. The Fixed Asset Manager enters additional required information into Integrity system, assigns property tag number, and completes the district section of the Fixed Asset Form, including signing off on the form that the information has been entered into the computer. A copy of the completed New Item Acquisition Form, with the attached assigned property tag is returned to the attention of the designated department contact person.
7. The designated department contact will attach the property tag to the item, sign off that the item has been tagged, and forward the item and copy of the Fixed Asset Form B to the specified school. The department may make and keep a file copy of Form B.
8. The Property Manager will file the district's copy of the Fixed Asset Form numerically in a secure place.

Tagging of Property (Where To Affix Tag?)

The following consideration should be taken into account when tagging equipment:

1. Ease of visibility as it applies to inspection of tag after property is setup in final location.
2. Durability of the tag as it applies to the everyday use of the property

Small items that are moved often in the course of use should be tagged in an area that will maximize the durability of the tag and limit accidental removal.

Large items that remain fixed on carts or tables and are not easily moved should be tagged in a manner that limits the need for moving the property but protects the tag from accidental removal. Typically, these assets are tagged on the right side in the upper corner. If a question of tag placement arises, contact the Fixed Asset Manager before placement.

Acquisition of New Items: Gifts and Donations

Items identified as fixed assets that are being given or donated to the school must first be approved by the Board for acceptance at the site. Following Board approval, the process for tagging and entering the item on the school's inventory is the same as steps, 6, 7 and 8 for Acquisition of New Items: with the school contact indicating on Form B that the item is a gift/donation.

TRANSFERS AND TRACKING OF EQUIPMENT

Movement of property must be authorized and documentation generated to show changes in location. The Fixed Asset Transfer Form document must be posted to the fixed asset record and retained in the fixed asset inventory files for audit purposes. Below are listed the names and descriptions of the forms that must be used for transfer of property in Sunflower County Consolidated School District.

Form D—Fixed Asset Transfer Form

This form should be used to transfer property between users in the same building or site. All parties involved are to receive a copy of the document after approval from the Principal or Fixed Asset Contact. **A copy must be forwarded to the Fixed Asset Manager for all removals for repair and permanent relocation of property.**

Requirements for Removal of Equipment (Hand Receipt)

1. Such property must be used for authorized purposes.
2. Any person removing such property from authorized locations assumes the responsibility for seeing that appropriate care is taken in its transportation and security and that such property is returned in satisfactory working condition. The person may be liable for the replacement or repair costs of any property not so returned.
3. Approval to remove such property from authorized locations should be secured in writing from a Principal or Department head. Fixed Asset Contacts do not have authority to give approval. Written documentation shall be maintained in the office of the approval authority and a copy forwarded to the Fixed Asset Manager.
4. Such property shall be returned to its normal location as soon as possible, ordinarily within one week, unless a more extended period is specifically approved. Approvals shall be limited to the current fiscal year, and must be renewed at the beginning of each fiscal year. In addition, at the time of District-wide inventory, all property will be returned to its authorized location so that it can be accounted for by physical inventory.
5. In the event of the extended absence of an individual who has property off-site, the property will be returned to the authorized location prior to departure.
6. All such property removed from authorized locations shall be subject to the immediate recall at any time to meet higher priority operational commitments.

INVENTORY AND AUDITS LOCAL

Inventory/Audits

The Fixed Asset Manager will conduct regular audits of each school/site accompanied by the Principal or designated contact. The Principal or designated contact will locate items requested by Fixed Asset Manager and produce them for inspection. The objectives of this audit are to ensure that the assets recorded in the property system physically exist, to determine if unrecorded or improperly recorded transactions have occurred, and to identify any excess, defective, or obsolete assets on hand. In addition, verification of property tag placement on recently acquired assets will be part of each inventory audit. If an item has been temporarily moved within the school, the contact should convey this information to the Property Manager immediately. Documentation can be used as a temporary relocation/transfer receipt. Only a building level principal or Fixed Asset Contact may sign for items permanently transferred between locations.

The result of these periodic audits, will help assess if SCCSD is accurate and reliable in its accounting for assets from acquisition, to use, and disposal of those assets. The Fixed Asset Manager will submit to the principal and business manager a completed analysis report on each regular audit.

NOTE: The Fixed Asset Manager will not do the inventory for you.

External Inventory

When a State auditor or CPA visits the district and selects items to be located, the Fixed Asset Manager will pull the New Item Acquisition Forms for the items the Auditor wants to verify. These forms will assist the Fixed Asset Manager and the auditor by supplying all pertinent information about an item, in particular the location of the item in the school.

Upon arrival at the school, the designated school Fixed Asset Contact should accompany the Fixed Asset Manager and the auditor and assist in locating the items. If an item has been temporarily moved within the school, the contact should convey this information to the auditor immediately.

If an asset has been permanently relocated within the school, the new location should be noted on the school form and reported to the Fixed Asset Manager within 72 hours or 3 business days who will note the change at the district level. Only a building level principal or Fixed Asset Contact may sign for items permanently transferred between locations.

CHANGE OF PRINCIPAL OR DEPARTMENT HEAD INVENTORY

Each time there is a change of principal or department head in any location, the outgoing principal or department head will conduct a 100% audit and sign off on the audit.

The incoming principal or department head will also conduct a 100% audit accepting responsibility for all items at his or her location.

Specific Location Information

Each specific location at a school (classroom, storage area, server room, etc.) or site should have a room/location Fixed Asset Inventory list posted behind the door (or if this is not possible, on the door itself).

This form should be signed and dated by the person responsible for that area. This form should be updated each and every time a new fixed asset item is added or deleted to the area.

DEPARTMENTAL AND SCHOOL LEVEL INVENTORY RESPONSIBILITIES

Departments and Schools have the following responsibilities as it applies to the inventory:

1. To work with the Fixed Asset Manager to ensure that data for all newly acquired assets are included in the Fixed Asset Control System.
2. To initiate data update information required to maintain accurate system records on ownership, responsible person, use status, operating condition and changes in property title.
3. To verify their fixed-asset inventory at least bi-annually, using a list produced from the Fixed Asset System and distributed by the Fixed Asset Manager. The Fixed Asset Manager will send a follow-up memo of inquiry to departments and schools not returning the verification by the scheduled return date. Departments and schools remaining delinquent in returning the verification after a reasonable extension of time will then be sent a second follow-up memo.
4. To inventory retiring, terminated or departing employees under their authority, and certify that all property is present and accounted.
5. To maintain all documentation that applies to an asset in all stages of its lifecycle

Data Changes

To assist in updating Fixed Asset System, the Fixed Asset Manager provides departments with the following update forms:

1. Form D: Fixed Asset Transfer Form
2. Disposal Form

When these data update forms are received from the departments, the Fixed Asset Manager makes the necessary changes in the Fixed Asset Control System. Data updates are required for the following changes:

- Change in departmental ownership
- Change from location on record (for longer than 6 months)
- Change in operating condition (operable, inoperable)
- Disposal of property through surplus sale, trade-in, theft or other insurable loss, authorized junking, or cannibalization

In addition to the yearly verification of the inventory by District departments, the Fixed Asset Manager is required to conduct a yearly statistical sampling of the entire local Fixed Asset System to determine the accuracy and effectiveness of the updating procedures, and to identify any problem areas.

DISPOSITION OF PROPERTY PROCEDURES

The Fixed Asset Manager initiates the process for redistribution or final disposition of surplus property. Each school assumes immediate physical responsibility for safeguarding property in its possession. No property can be sold or disposed of without board approval. Schools must notify the Fixed Asset Manager that an item is surplus. Information about the item is recorded on a **Form F—Surplus Property Report form**, which is returned to the Fixed Asset Office to be added to the list of surplus items. Schools may contact the Fixed Asset Manager to determine what type of surplus property is available for redistribution. Schools are responsible for the storage and continued security of surplus property until an interdepartmental transfer to the Warehouse or other School is completed or the items are picked up for disposal. Schools may be responsible for moving surplus items to the storage facility. Schools may also be responsible for moving surplus items redistributed from the warehouse.

Excess, Obsolete or Unusable Property

1. Departments may dispose of equipment at any time
2. To initiate removal of equipment from a School, a Surplus Property Report form must be completed for each item or group of similar items to be removed.
3. All items should be labeled and the completed forms sent to the Fixed Asset Manager.
4. The final method of disposal of surplus property is determined by the Fixed Asset Manager and/or Business Manager and will follow School Board Policy.
5. Schools may contact the Property Manager to determine what surplus property is available for redistribution.
6. If a School wishes to transfer an item that is in the Warehouse, the Property Manager will prepare a Transfer Authorization form.
7. The Property Manager will complete all updates of location regarding any item of equipment transferred from surplus inventory into a School.
8. If a School is storing an item, the School interested in the item contacts the Owner School directly.
9. If an Item is transferred, the receiving School submits a Transfer form to the Fixed Asset Manager when the transfer is complete.

Disposal of Vehicles

1. To DISPOSE OF a vehicle, submit a completed Surplus Property Report form to the Fixed Asset Manager.
2. The Fixed Asset Manager will forward a copy to the Business Manager.
3. The Business Manager will obtain the vehicle title and determine the method of disposal.

Equipment Previously Owned by the Government (Career Center, Discovery Labs, etc.)

1. To dispose of government-owned equipment, the Sponsoring Department who originally acquired the equipment must send a request to the appropriate governmental agency.
2. The request may be made either at the conclusion of a grant or whenever relief from accountability to the government is desired because the equipment is no longer usable due to age and condition.
3. The government response will determine the final disposition of the equipment.
4. The Fixed Asset Manager must also be notified.

Missing or Stolen Equipment

1. When equipment is discovered to be missing from its designated location with no record of its disposition, and theft is suspected, Department Head, Police and Fixed Asset Manager must be immediately notified.
2. When Government Owned Property is discovered missing, the Sponsoring Department is also notified.
3. The Sponsoring Department will then contact the appropriate government agency(s) for disposition instructions.
4. A list of missing equipment should be supplied to those involved in the investigation.
5. The police will investigate the circumstances of the theft and provide a police report.
6. A copy of this report should then be forwarded to the Fixed Asset Manager, along with a Lost or Stolen Property Affidavit and a request for disposal form for board approval.
7. Further, the Business Manager and applicable school board policy will establish recourse for loss.

Forms

Form A: Fixed Asset Accountability Form

FIXED ASSET ACCOUNTABILITY FORM

School or Administrative Unit: _____

School Year: _____

The primary responsibility for accountability of district property at the site level is that of the principal. To provide assistance with accounting for the property inventory at the school or area designated above, the following person will serve as the Fixed Asset Contact. The responsibilities of the Contact include receiving and inspecting all fixed asset items, recording necessary information about the items, organizing and filing paperwork related to the items, attaching the property tags to the items, and noting any changes in the specific location of the item within the school or area. Information and training will be provided to the person designated as the Fixed Asset Contact.

Printed Name: _____

Title: _____

Asset Contact's Signature

Principal's Signature

Date

Date

Original forwarded to Fixed Asset Manager; Copies to all Signers

New Item Acquisition Form B

(Property Tag#:_____)

The school section of this form must be completed, attached to the invoice and returned to Central Office.

SCHOOL SECTION

Date Prepared: _____

School: _____

Prepared By: _____

Purchase Order#: _____

Description of Item: _____

Manufacturer/Model: _____

Quantity: _____

Serial#: _____

Vendor: _____

Date Received: _____

Cost of Item: _____

Warranty Period: _____

Acquisition Type (Circle One) Purchase Gift/Donation

Location/Room#: _____

Principal/Department Director's Signature Date

Fixed Asset Contact Signature Date

CENTRAL OFFICE SECTION

Property Tag # _____

Asset Type: _____

Expense code: _____

Entered by: _____

Date entered: _____

Fixed Asset Manager Signature _____ Date _____

Certification of Final Fixed Asset Inventory

To: Fixed Asset Manager

Date: _____

Re: Certification of Final Fixed Asset Inventory for the school year _____

Teacher Name: _____

Room #: _____

This is to certify that on _____ a detailed fixed asset inventory based on the current fixed asset room inventory posted in the above-mentioned room was completed. All items shown on that list were accounted for by sight by the witness named below. In the case of items not accounted for by sight, the proper documentation has been attached. The room inventory list for the above-mentioned room has been corrected and all additions, deletions, and corrections have been reported to the principal's office. In filing this certification, it is shown that a physical check of every item listed is present and in its appropriate location.

Signatures:

Present Holder of Responsibility: _____ Date: _____

Principal/Fixed Asset contact: _____ Date: _____

Witness: _____ Date: _____

FIXED ASSET VERIFICATION AT TIME OF EMPLOYEE TERMINATION

To: Fixed Asset Manager

Date:

Name of Employee Terminating Employment: _____

Date of Termination: _____

Location: _____

_____ All assets have been accounted for

_____ All assets have **NOT** been accounted for (Detailed Explanation listed below)

Explanation of asset items not accounted for:

Signature of employee: _____

Signature of principal or supervisor: _____

Date: _____



District Cell Phone Agreement

I hereby accept responsibility for the following fixed asset:

Name _____

Item Description _____

Phone Number _____

Make _____

Model _____

Serial Number _____

Fixed Asset # _____

EMPLOYEE CELL PHONE USE POLICY

- Employees are responsible for any lost, stolen, or misplaced fixed assets.
- Employees respect that the phone is meant for business purposes.
- Employees are encouraged to use their district cell phone sparingly.
- Employees must not make international calls using their district cell phone.
- Employees understand that the district cell phone is property of the district, and are therefore revocable at any time.

By signing below, employee acknowledges receipt and understanding of this Cell Phone Agreement.

Employee Signature

Date