

# MATHIS INDEPENDENT SCHOOL DISTRICT



## RECEIPT & USE OF DISTRICT PROPERTY FORM

Mathis ISD has made available to you the district-owned equipment listed below for school business only. Specific approval must be obtained prior to removal from MISD other than approved school activities. Technology equipment (workstations, laptops, pocket PCs, cameras, LCD Projectors, etc.) placed in a classroom or assigned to an individual must have a receipt signed by the responsible employee receiving the equipment. Our goal is to facilitate keeping our fixed asset tracking records current and ensuring that a responsible individual is aware of their responsibility to secure and care for the item. All items transferred from one employee/location to another shall be processed via the Fixed Asset Transfer Form.

**The district policy is that personal use of the district-owned equipment is prohibited.** In the event that personal use occurs, the personal use shall be documented and submitted to your immediate supervisor. According to the IRS, to be able to exclude the use by an employee from taxable income from employer-owned equipment, the employer must have some method to require the employee to keep records that distinguish business from personal use. Charges related to the personal use [if any] shall be subject to employment taxes, if not reimbursed by the employee on a timely basis. The district has opted to require employees to reimburse the district for personal use charges rather than subject the charges to employment taxes. As an example, an employee who uses a district-owned cell phone to make or receive personal calls will be required to reimburse the district for charges related to their personal calls and a pro rata share of the monthly service fee.

The IRS Fringe Benefit Guide has defined equipment that has a personal use as a:

- Vehicle (when used to commute to/from work)
- Cell phone or other communication device
- Computer, PDA or other technology equipment

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I acknowledge that I have been assigned the equipment listed below for school business use only. **I understand that personal use of the equipment is prohibited, that personal use [if any] must be documented and submitted to my immediate supervisor, and that charges related to personal use [if any] will be subject to employment taxes.**

Equipment	Phone/Serial/Model #	Tag #	Condition	Room #	Value
			( )New ( )Good ( )Poor		
			( )New ( )Good ( )Poor		
			( )New ( )Good ( )Poor		
			( )New ( )Good ( )Poor		

I agree that by signing this receipt that I am responsible for securing and providing reasonable care of the above listed resource. You are also advised to secure property insurance against loss or theft of the equipment while off campus.

Print Name \_\_\_\_\_

Date \_\_\_\_\_

Signature \_\_\_\_\_

Campus/Dept \_\_\_\_\_

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Issued by \_\_\_\_\_

Date \_\_\_\_\_

Copy distribution: Original – Issuer

Copy – Employee file, Ms. Gail Shepler & Mrs. Rosie Huerta