## District-Owned Vehicles

Except when conditions of employment provide otherwise, or in an unforeseen or business-related emergency when the Superintendent or designee specifically authorizes an employee to take a vehicle home, District-owned vehicles shall be used only for school business purposes consistent with state and federal laws.

District employees using District-owned vehicles (cars/trucks) shall comply with the requirements listed below which have been generated by District auditors and are consistent with current Internal Revenue Service Regulations.

## Employees included:

- maintenance employees (including foremen)
- custodial employees (including foremen)
- transportation employees (including foreman and supervisor)
- security employees
- 1. District vehicles shall not be used for commuting to and from the worksite, except as authorized above and consistent with federal and state tax laws. Additionally, except when properly authorized, no employee may use the vehicle for personal use of any kind.
- 2. When the vehicle is not being used for business purposes, it must be kept on the employer's (District) premises except when it is temporarily located elsewhere for repairs or taken home by written authorization, as stated above, due to unforeseen emergencies. Copies of such written authorization are to be filed with the Business Manager.
- 3. Detailed records with the following information must be kept on each vehicle:
  - a. Employee name(s)
  - b. Vehicle identification
  - c. Date and duration of use
  - d. Destination of each trip in chronological order
  - e. Beginning and ending odometer readings
- 4. Employees shall report any and all mileage for commuting and/or personal purposes, whether authorized or unauthorized, during a given calendar year to the Controller no

later than January 5 of the immediately succeeding year. The value of such use shall be included on the employee's W-2 consistent with IRS Regulations.

5. Unauthorized use of a District vehicle for commuting or personal use or failure to report such mileage as required in 4 above shall result in progressive discipline.

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