Sec. 1. PURPOSE OF POLICY.

Through this policy, the Board of Directors (hereafter, the “Board”) of IDEA Public Schools (hereafter, “IDEA”) shall address applicable legal requirements, including:

(b) Texas Education Code ("Tex. Ed. Code") Sections 12.115(a)(2) and 12.121; and
(c) Texas Administrative Code, Title 19 ("19 TAC"), Sections 100.1033 and 100.1101.

Sec. 2. AUTHORITY OVER FISCAL MATTERS.

In accordance with state law, the Board has primary and ultimate authority over fiscal matters. If a matter or decision-making process is not addressed in this or other duly adopted policies of the Board, authority rests with the Board. In the event of a conflict between this policy and any other Board policy, such conflict shall be brought to the Board for resolution. Refer to the Board’s Authority Over Fiscal Matters Policy (the “Controlling Policy”) for requirements applicable to this policy.

The Delegates (as defined in Sec. 3(b) of the Controlling Policy) shall report to the Board any business arrangement or transaction with an individual that is an officer, as defined in Sec. 5 of the Controlling Policy, and any conflicted, interested or related party, as defined in other Board policy or applicable law. IDEA (and its officers) may not enter into a business arrangement or conduct a transaction in such a manner so as to circumvent this requirement.

Sec. 3. CIVIC ORGANIZATION MEMBERSHIP.

The Board may provide for membership and dues for the Chief Executive Officer/Superintendent ("CEO") (and for Regional leadership) into local civic organizations that may help support IDEA and its mission (for example, chamber of commerce, Rotary organizations and the like) (other officers, as defined in Sec. 5(a) through 5(k) of the Controlling Policy, at the CEO’s discretion may also join organizations to benefit and represent IDEA) for primarily professional use and service. Related fees and expenses should be paid using non-public funds. Such expenses shall, where required, be reported as taxable fringe benefits to the CEO (and other officers, as defined in Sec. 5(a) through 5(k) of the Controlling Policy), in accordance with U.S. Treasury Regulations.

Sec. 4. PERSONAL ASSISTANT.

As authorized by the Board, IDEA may provide the CEO with an assistant/driver to assist the CEO in travelling to IDEA-related functions and to perform miscellaneous IDEA work tasks on the CEO’s behalf that are related to the CEO’s official duties and at the CEO’s direction. Such services shall not include any services or assignments that are personal in nature to the CEO in accordance with state law. Within five (5) business days after the conclusion of each month, the assistant/driver shall prepare and provide to the Delegates a signed, written statement certifying that the

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1 Tex. Ed. Code § 12.1054; 19 TAC §§ 100.1131 through 100.1135
2 19 TAC § 100.1047(f)
3 Tex. Ed. Code § 12.1166
assistant/driver did not perform any activities, functions, or services that would appear to be personal in nature to any reasonable, ordinary person and that the tasks they performed at the behest of the CEO were directly related to the CEO’s official duties. To facilitate this certification, the CEO shall provide to the assistant/driver a signed, written statement delineating the CEO’s official duties, as approved by the Board.

Sec. 5. Executive Assistants and Other Personnel.

An officer, as defined in Sec. 5 of the Controlling Policy, who employs an executive assistant or other employee under their supervision shall not direct or otherwise require that said assistants perform any services or assignments that are personal in nature and are not otherwise directly related to IDEA’s business functions. Within five (5) business days after the conclusion of each biennium, any such assistant shall prepare and provide to the Delegates a signed, written statement certifying that the assistant or employee did not perform any activities, functions, or services that would appear to be personal in nature to any reasonable, ordinary person and that the tasks they performed at the behest of the officer were directly related to the officer’s official duties. To facilitate this certification, the officer shall provide to the assistant a signed, written statement delineating the officer’s official duties.

Sec. 6. Apartment Access Rescinded.

Apartment access under former policy is hereby discontinued. Any travel or lodging shall be in accordance with IDEA’s travel policies. No leases or extended stay rental agreements for lodging shall be signed without the Board’s express approval.

Sec. 7. Fleet Vehicle.

IDEA may, at the Board’s direction and express approval, make available for the CEO’s (and other officers, as defined in Sec. 5(a) through 5(k) of the Controlling Policy) official use (and incidental personal use), access to company vehicles(s). Any such vehicle shall be titled in IDEA’s name, have tax-exempt plates and be identified as an IDEA vehicle, in a similar way as other fleet vehicles. Any such fleet vehicles shall be procured by the Business Office with the actual purchase approved by the Board. The same shall apply regardless of the vehicle being purchased or leased and irrespective of source of funds.

Sec. 8. Charter Travel Rescinded.

IDEA prohibits its officers and directors from traveling on non-commercial aircraft when in furtherance of IDEA operations or its operations to any destination inside and outside of Texas.

Sec. 9. Business Functions.

Business functions, fundraising events, or other IDEA-related business functions shall not occur at any personal or private residence of any employee of IDEA. Any event held at a personal residence of any employee shall be deemed and presumed to be personal in nature, and not eligible for expense payment or reimbursement. IDEA’s HQ facility shall be available for use by the Board and officers for business functions supporting IDEA’s mission.
Sec. 10. **Training and Updates.**

The Delegates or designee shall properly train or ensure training is provided to IDEA officers and employees on the requirements of this policy and any administrative procedures adopted to implement this policy. Additionally, the Delegates or designee shall keep IDEA officers and employees informed of any changes to this policy and related requirements.

Sec. 11. **Administrative Procedures.**

The Delegates shall formally adopt administrative procedures as reasonably necessary to properly administer this policy and to adhere to applicable law and rule. In doing so, the Delegates shall not adopt, and are prohibited from adopting, an administrative procedure that conflicts with applicable law or this policy. Accordingly, the Delegates shall confer with the Board or legal counsel before deviating from the requirements set forth in this policy. In the event that a deviation from this policy becomes necessary, the Delegates shall either recommend an amendment to this policy or the Board’s approval of a specific deviation, including the purpose, scope and duration of the requested deviation.

Sec. 12. **Date Adopted and Effective.**

As set forth in the pertinent minutes to the meeting of the Board, the Board amended this policy on September 11, 2020, and it became effective on September 11, 2020.

Sec. 13. **Retention.**

This policy shall be retained until superseded, expired, or discontinued and for five (5) years thereafter in accordance with state law.

Sec. 14. **Certification.**

The Undersigned, being the Secretary of the Corporation, hereby certifies that the foregoing represents a true copy of the Board Policy relating to Executive Benefits, as originally adopted by the Board on May 1, 2020, and as subsequently amended by the Board on June 12, 2020, July 17,
2020, and September 11, 2020, which Policy, as amended, is in full force and effect and has not been revoked or amended.

______________________________
Ryan Vaughan, Secretary

______________________________
Date Certified
Sec. 1. Purpose of Policy.

The Board of Directors (hereafter, the “Board”) of IDEA Public Schools (“IDEA”) shall endeavor to maximize the use of IDEA’s funds for travel expenses incurred to further IDEA’s mission. Through this policy, the Board shall address the legal requirements, as applicable, promulgated at:

(a) Texas Education Code (“Tex. Ed. Code”) §§ 12.107, 12.115(a)(2) and 45.105(c); and

Sec. 2. Authority Over Fiscal Matters.

Sec. 2.1. In accordance with state law, the Board has primary and ultimate authority over fiscal matters. If a matter or decision-making process is not addressed in this or other duly adopted policies of the Board, authority rests with the Board. In the event of a conflict between this policy and any other Board policy, such conflict shall be brought to the Board for resolution. Refer to the Board’s Authority Over Fiscal Matters Policy (the “Controlling Policy”) for requirements applicable to this policy.

Sec. 2.2. The Delegates (as defined in Sec. 3(b) of the Controlling Policy) shall report to the Board any business arrangement or transaction with an individual that is an officer, as defined in Sec. 5 of the Controlling Policy, and any conflicted, interested or related party, as defined in other Board policy or applicable law. IDEA (and its officers) may not enter into a business arrangement or conduct a transaction in such a manner so as to circumvent this requirement.

Sec. 3. Key Terms.

(a) Duty point means the destination, other than a place of employment, to which an IDEA employee travels to conduct official IDEA business.¹

(b) Local travel means travel within IDEA’s state approved geographic boundary, not including an employee’s commute to work from the employee’s permanent or temporary residence.

(c) Out-of-region travel means any travel that occurs outside of the geographic area within which the employee’s place of employment is situated, not including an employee’s commute to the employee’s employment from the employee’s permanent or temporary residence. For purposes of this definition, IDEA’s regions² are:

(1) Austin-San Antonio (Regions 13 and 20),
(2) Dallas-Fort Worth (Regions 10 and 11),
(3) El Paso (Region 19),
(4) Houston (Region 4),

² In defining each region, this policy adopts the geographic boundaries established by the Texas Education Agency for each regional education service center. Accordingly, the school districts, counties, cities and other municipalities incorporated into each region are adopted here for purposes of this policy.
IDEA PUBLIC SCHOOLS
BOARD POLICY MANUAL
POLICY GROUP 5 – FISCAL MANAGEMENT
POLICY FMTR
TRAVEL

(5) Permian Basin (Region 18), and
(6) Rio Grande Valley (Region 1).

(d) **Overnight trip** means Out-of-District travel requiring an overnight stay.

(e) **Place of employment** means the office or other physical location at which an IDEA employee most frequently conducts official IDEA business.\(^3\) If an IDEA employee has more than one place of work, the following factors are determinative of which one is the employee’s main place of work:

1. The total time the employee ordinarily spends at each place;
2. The level of the employee’s business activity in each place; and
3. Whether the employee’s income from each place is significant or insignificant.\(^4\)

**Sec. 4. General.**

Sec. 4.1. IDEA employees will be reimbursed for reasonable travel expenses incurred in connection with official IDEA business. IDEA employees must observe the Prudent Person Rule under Sec. 7 of the Controlling Policy when traveling, or approving travel, to avoid expenditures that appear to be extravagant or lavish, personally enriching, abusive and wasteful. See Sec. 8 of the Controlling Policy. Importantly, **ALL IDEA employees must use discretion when making travel arrangements to ensure the conservation of IDEA’s limited financial and other resources.**

Sec. 4.2. IDEA shall only reimburse expenses that conform with applicable travel requirements pertaining to maximum allowable rates for reimbursements and that are reasonable and necessary.

Sec. 4.3. IDEA employees is responsible for adequately and clearly stating the business purpose of the trip and the nature of the expenditures. IDEA employees and their supervising managers are responsible for ensuring that all expenses are appropriate and in compliance with this policy and applicable law. IDEA employees traveling on official business will be reimbursed for appropriate expenses incurred.

Sec. 4.4. IDEA employees must submit their travel reimbursement requests within ten (10) calendar days after the date they return from conducting official business on behalf of IDEA. IDEA employees who submit their travel reimbursement requests timely shall receive their reimbursements timely.

Sec. 4.5. Unless authorized in this policy, IDEA shall not allow any exceptions to this policy.

Sec. 4.6. Any expenses incurred while traveling on behalf of IDEA that are not associated with official school business will not be reimbursed. An example of such an expense is illegal parking tickets and speeding tickets. Additionally, IDEA may not pay the travel expenses of spouses and other persons who have no responsibilities or duties to perform for IDEA when they accompany

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\(^3\) *Ibid.*

\(^4\) IRS Publication 463.
Board members, officers, as defined in Sec. 5 of the Controlling Policy, and employees to IDEA activities, events and functions.

Sec. 5. Social Activities.5

“Unless directly related to the benefit of students, costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) are unallowable. In addition to demonstrating that this type of expense resulted in a direct benefit to the students, [IDEA officers and employees] must identify the students that benefited from the applicable disbursement of public funds.” The Board must also make findings that the expenditure of public funds is “necessary for the conduct of the public schools” and “in the best interest of students” pursuant to applicable provisions of the Tex. Ed. Code Chapter 12 and §45.105(c).

Sec. 6. Student Travel.

IDEA employees should ensure that all school-sponsored trips are well planned, conducted in an orderly and safe manner, and relate directly to the objectives of the class activity for the field lesson or extra-curricular purpose. Students and employees or sponsors traveling with students may receive the same per diem or meal allowance for business travel.

Sec. 6.1. Instructional Trips.

IDEA employees should design school-sponsored instructional trips to enhance the curriculum and extend the classroom lesson into a real-world experience. Subject to the requirement set forth in Sec. 5, trips to museums, zoos, aquariums, nature preserves, learning centers, cultural events and higher education institutions are encouraged and recommended.

Sec. 6.2. Extra-Curricular Trips.

Upon approval by IDEA, students and coaches or sponsors may travel in support of academic or athletic teams, performing groups or other extra-curricular activities sanctioned by the University Interscholastic League or the Texas State Board of Education. Students may participate in these trips for competition. Students may not participate in these trips as observers or supporters with the exception of band members, cheerleaders and drill teams.

Sec. 6.3. Student Incentive Trips.

Subject to Sec. 5 of this policy, IDEA may sponsor recreational trips to bowling alleys, movie theaters, amusement parks, etc. if IDEA staff can demonstrate that the trips have a direct benefit to the students, notably their academic performance, and the trips are an incentive for students to attain an academic goal such as honor roll, Accelerated Reader points or perfect attendance. If authorized by the Delegates or designee, the campus principal shall observe the Prudent Person Rule under Sec. 7 of the Controlling Policy for recreational trips to ensure that such trips are not extravagant or elaborate in cost and do not conflict with instructional time.

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5 FASRG Module 2, Sec. 2.2.2.1, Use of State Funds.
Sec. 6.4. Lodging.

Sec. 6.4.1. IDEA must utilize hotels closest to the activity for sponsors, coaches and students. Sponsors and/or coaches traveling with students should refrain from staying at a different hotel than students. If travel requires overnight stay, you may adjust the student to adult ratio in order to have both female and male chaperones as needed.

Sec. 6.4.2. If a student or team is eliminated from continued competition, IDEA must ensure that the student returns home after their continued competition is terminated. Since hotels typically require prior notice to cancel a lodging reservation, sponsors or coaches must make this cancellation and necessary plans to return.

Sec. 6.5. Required Documentation.

IDEA shall require receipts for any reimbursement requests made for travel, including, but not limited to, hotel statements disclosing that the amount due was paid and itemized receipts for parking fees, luggage fees and other expenses incurred. The Delegates or designee may forego receipts for meals if IDEA staff, sponsors, and/or students are provided per diems that conform with the rates published by the U.S. General Services Administration (“GSA”).

Sec. 7. Travel by Commercial Airline.

Sec. 7.1. IDEA employees shall not travel by charter or other private aircraft. The Delegates shall not reimburse any cost incurred violative of this policy statement and shall report any violation to the Board’s Audit and Finance Committees.

Sec. 7.2. When traveling via a common, commercial airline, without exception, all IDEA employees, including officers, as defined in Sec. 5 of the Controlling Policy, shall only make coach-class accommodations.

Sec. 7.3. Subject to the reporting requirement under Sec. 2.2 of this policy, an individual that is an officer listed in Sec. 5(a) through 5(h) of the Controlling Policy (“Chiefs”), may authorize an upgrade to the most economical seating if the traveler has a disability, as determined under IDEA’s Human Resource policies, that requires additional leg or seat room to accommodate the traveler’s disability.

Sec. 7.4. When making travel arrangements via a common, commercial airline, IDEA employees must make arrangements at the lowest available non-refundable coach airfare at least at least fourteen (14) calendar days before traveling or on the date that the employee is directed to travel to conduct official IDEA business. If the employee is not able to make such a travel arrangement, the employee may make arrangements via a common, commercial airline at the lowest available fully refundable coach airfare. In making travel arrangements at the lowest available airfare, IDEA employees are not required to:

(a) Use an airline other than a major carrier;
(b) Arrange travel that includes several or lengthy layovers; or
Sec. 8. Travel by Ground Transportation.
IDEA may reimburse an employee for the cost of bus, rail, ride sharing, taxi or other common public transportation used between the employee’s private residence, airport or other common carrier hub, place of employment and duty point. IDEA employees must use the most reasonable and economical mode of transportation available. IDEA shall not reimburse employees for any cost pertaining to transportation to obtain meals while at the duty point.

Sec. 8.1. Rail.
Upon prior approval by the officer listed in Sec. 5(a) through 5(h) of the Board’s Authority Over Fiscal Matters policy (“Senior Leadership”) to whom the employee reports, IDEA employees may purchase fares for common, commercial passenger rail transportation.

Sec. 8.2. Rental Vehicles.
Sec. 8.2.1. IDEA employees may rent vehicles to conduct official IDEA business provided that the travel expense does not exceed the cost for any other mode of transportation.

Sec. 8.2.2. IDEA employees traveling together may rent a standard-sized or full-size car. IDEA employees traveling by themselves may only rent an economy or intermediate-sized car. IDEA employees shall not rent sport utility, premium, elite, luxury or other similarly classed vehicles.

Sec. 8.2.3. IDEA employees must provide written justification when upgrades are obtained at an additional cost or when the vehicle rented is other than an economy, intermediate-sized or standard-sized or full-size car.

Sec. 8.2.4. IDEA employees shall submit original receipts for car rental expenses. When renting a vehicle, IDEA employees shall present the “Motor Vehicle Rental Exemption Certificate” in order to avoid being charged taxes.

Sec. 8.2.5. IDEA employees must report any vandalism, thefts or accidents of a rental car to the police and must obtain copy of the police report filed. Employees must report any accident involving a rental car to the rental car agency, the local authorities and any necessary department.

Sec. 8.3. Personal Vehicle.
Sec. 8.3.1. IDEA employees may use their personal vehicles to travel on official IDEA business, including transportation to and from the various campuses. In this event, employees shall be provided a mileage reimbursement based on the standard rate set by the U.S. Internal Revenue Service (“IRS”) for business use of an automobile with no additional reimbursement for carrying passengers. Travel reimbursement for business use of personal vehicles includes the actual direct miles to the business destination from the employee’s place of employment, including their private residence if such is the employee’s approved place of employment. Reimbursement may be requested for round trips from the employee’s private residence and the airport for flights leaving.

(c) Use a distant airport.
on weekends. Travel between an employee’s private residence and place of employment (commuting) is not a reimbursable item.

Sec. 8.3.2. In the event a private vehicle is used in lieu of commercial transportation (rental, air, bus or rail), IDEA shall only reimburse the employee for the mode of transportation that would have resulted in the lowest costs. IDEA shall not reimburse an employee for the costs of operating a personal vehicle, including routine maintenance and repairs.

Sec. 8.3.3. IDEA employees shall maintain adequate liability and collision insurance, as required by the state in which the vehicle is registered, on any and all personal vehicles used for travel.

Sec. 8.3.4. IDEA may provide monthly auto allowances for an employee’s use of a personal vehicle for official IDEA business. In this event, IDEA shall report the auto allowance as taxable income on the employee’s Form W-2.

Sec. 8.4. Employer Provided Vehicle.

Sec. 8.4.1. IDEA may provide a vehicle to an employee to be used exclusively for official business activities. In this event, IDEA employees shall maintain a log documenting the mileage pertaining to IDEA business purposes and to personal purposes and a description of the purpose of all the mileage logged. IDEA shall deem any mileage that is not accounted as official business as personal. Accordingly, IDEA will charge the personal mileage to the employee. If the employee fails to pay the amount charged, IDEA will report the amount as taxable income on the employee’s Form W-2.

Sec. 8.4.2. Consistent with IRS requirements, IDEA employees assigned an IDEA vehicle shall maintain a log that includes the following information:

(a) Employee’s full, legal name;
(b) Employee’s place of employment;
(c) Vehicle identification number;
(d) For each date that the vehicle is driven:
   (1) Date that vehicle was used;
   (2) Full description of destination;
   (3) Business purpose of vehicle’s use;
   (4) Starting odometer reading;
   (5) Ending odometer reading; and
   (6) Miles driven; and
(e) Statement attesting to the accuracy and completeness of the information recorded;
(f) Employee’s signature; and
(g) Date employee signed the log.

Refer to Accountable Plan Policy for additional local requirements.
Sec. 9. Lodging.

Sec. 9.1. IDEA employees should exercise good judgment in booking accommodations, considering proximity to the business location as well as cost. IDEA employees may not stay at extravagant or lavish accommodations, such as resorts and ski lodges. Moreover, IDEA shall not arrange for meetings, professional development or any other event at such accommodations.

Sec. 9.2. IDEA employees attending conferences and training may stay at the conference hotel or conference partner hotels. However, IDEA shall only reimburse the employee for the cost of maximum allowable rate as published by the U.S. General Services Administration (“GSA”). See Sec. 14 of this policy for further direction. In the event that the conference hotel or conference partner hotels do not have any availability, IDEA employees may stay at an alternate lodging establishment provided that they obtain prior approval, as established under Sec. 14 of this policy, and that they demonstrate that they made a good faith effort to find accommodations with a fifteen (15) mile radius with a cost with the threshold established under Sec. 14 of this policy. If the threshold cannot be met, a higher lodging rate may be approved.

Sec. 9.3. Employees are responsible for canceling hotel and other arrangements if a trip is cancelled and for presenting a “Hotel Occupancy Tax Exemption Certificate” during the check in process.

Sec. 9.4. IDEA shall only reimburse an employee for the actual cost of lodging for the city and state to which the employee traveled, up to the maximum allowable rates promulgated by the GSA. If GSA does not publish a lodging rate for the duty point to which the employee traveled, IDEA shall apply the standard GSA lodging rate.

Sec. 9.5. Employees shall, whenever possible, utilize IDEA’s hotel sales tax exemption certificate to save on hotel taxes when booking and/or checking out and shall request governmental rates when booking.

Sec. 10. Meals.

Sec. 10.1. IDEA shall reimburse officers and employees the actual cost incurred for meals while traveling on official IDEA business not to exceed the maximum daily meal per diem for the duty point promulgated by the GSA. IDEA shall only reimburse meal expenses pertaining to travel requiring an overnight stay or for out-of-region travel. IDEA shall observe the meals breakdown promulgated by the GSA. See Sec. 14 of this policy.

Sec. 10.2. The Delegates or designee shall adjust the daily per diem rate in the event that a business trip begins or ends in the middle of the day or if meals are to be provided at the duty point (e.g., as part of the conference or workshop agenda and cost). If the employee travels to multiple duty points having different maximum meal per diem rates, the employee and Delegates or designee shall ensure that the correct rate is applied to each day and duty point. For the first and last calendar day of travel, IDEA shall observe the maximum per diem rate for the first and last day of travel promulgated by the GSA for duty point to or from which the employee traveled.
Sec. 11. Incidental Expense Allowance.

IDEA shall not provide a per diem for incidental expenses. IDEA may reimburse an employee for the incidental expenses only if the employee provides an original, itemized third-party receipts for any incidental expenses.

Sec. 12. Alternative Travel Arrangements.

Sec. 12.1. Combined Business and Personal Travel.

Sec. 12.1.1. Unless a reasonable written justification is provided and approved by the Delegates or designee, IDEA employees must depart and return from business trips in a timely manner (i.e., travel to the duty point on the same day that business is to be conducted and return on the same day that business is concluded).

Sec. 12.1.2. IDEA employees should not conduct business and personal travel on the same dates. If personal travel is undertaken on the same dates as official business, the employee shall obtain management’s prior, written approval. Any additional cost incurred as a result of undertaking personal travel, including increased airfare, ground transportation, lodging and meal costs, is a personal cost that shall be paid by the employee. To mitigate IDEA’s use of organizational funds on personal travel costs, IDEA shall suspend the use of meal per diems by the employee and instead require original, itemized third-party meal receipts.

Sec. 12.1.3. IDEA employees shall not charge any personal expenses to IDEA’s corporate card accounts or any other account. If such occurs, the employee shall reimburse any expenses pertaining to personal travel charged to IDEA, including personal travel expenses paid using assigned corporate charge or credit accounts. If the employee fails to reimburse said expenses, IDEA shall report the amount outstanding as taxable income on the officer’s or employee’s Form W-2. Additionally, the Delegates shall report the employee’s failure to reimburse the invoiced amount to the Board’s Audit and Finance Committee.

Refer to Accountable Plan Policy for additional local requirements.

Sec. 12.2. Fly-By (adding a personal destination).

Sec. 12.2.1. IDEA employees must make travel arrangements that result in direct travel to and from the duty point. If an IDEA employee makes travel arrangements that result in a personal side trip(s), or "fly-by", IDEA shall only reimburse the employee the airfare for direct travel to and from the duty point. The employee shall pay any additional cost related to the fly-by.

Sec. 12.2.2. At the time that a fly-by is planned, the employee shall obtain management’s prior written approval. Subsequently, the employee shall document the cost for (1) the business travel and (2) the fly-by through the preparation of a travel itinerary that includes both the business and personal segments of the trip in order to avoid the appearance of impropriety. IDEA will not reimburse an employee for travel expenses disclosed on separate itineraries. For the dates that the employee is on personal travel, IDEA shall suspend and not reimburse any per diem or other amounts for ground transportation, lodging and meals. Employees shall provide airfare cost
comparisons, obtained at the time that the airline travel is booked, as documentation for the travel reimbursement.

Sec. 12.3. Foreign Travel.

Sec. 12.3.1. Foreign travel is defined as any travel to and from destinations outside the United States. The duty point at which business is conducted while on travel status is the deciding factor in classifying a trip as domestic or foreign.

Sec. 12.3.2. Due to the unusual nature requiring foreign travel, IDEA employees shall provide a strong, documented business justification. The CEO/Superintendent shall approve all foreign travel in advance for any employee other than an officer listed in Sec. 5(a) through 5(h) of the Controlling Policy. The CEO/Superintendent shall notify the Board of said approvals. For officers listed in Sec. 5(a) through 5(h) of the Controlling Policy, the Board shall approve all foreign travel. See Accountable Plan Policy for applicable requirements.

Sec. 12.3.3. The CEO/Superintendent’s approval of an employee’s foreign travel and the Board’s approval of an officer’s foreign travel shall be included with any reimbursement request and IDEA corporate card transaction. IDEA will reimburse an officer or employee for foreign travel expenses in a manner consistent with Sec. 7 through 12 of this policy.

Sec. 12.3.4. Purchase of insurance for rental cars is required in certain countries (i.e., Mexico). Personal liability insurance may also be required for students or staff. When claiming foreign travel expenses, a copy of the agenda, a letter of invitation or another form of documentation that shows the dates the business was conducted on the trip must be submitted. Expenses should be reported in U.S. dollars.

Sec. 13. Travel Expenses to be Reasonable, Necessary and Documented.

In general, IDEA shall reimburse employees for all reasonable and necessary business travel expenses incurred while conducting IDEA business provided that the employee’s travel expenses are properly documented and within the guidelines established herein.

Sec. 14. Maximum Allowable Travel Costs.

Without exception, IDEA officers, as defined in Sec. 5 of the Controlling Policy, and employees shall adhere to and shall not exceed the maximum per diem rates promulgated by the GSA by more than ten percent (10%) without written approval of the variance. If the maximum per diem rate plus ten percent (10%) is inadequate for the business travel to be undertaken, employees shall submit a written request to the Delegates before incurring a travel expense exceeding the threshold established in this subsection. If an officer requests a higher amount, the Finance Committee shall consider and approve or disapprove the request. If the officer or employee fails to obtain prior approval, the incremental cost above the threshold established under this subsection shall be the officer’s or employee’s personal financial responsibility, and IDEA shall not reimburse or otherwise pay for the incremental cost.
Sec. 15. Per Diem Advance.
The Delegates or designee may pay the maximum per diem rate under Sec. 14 of this policy to an employee in advance. The variance threshold promulgated under Sec. 14 of this policy does not apply to per diem amounts disbursed to an employee under this section. Importantly, if an officer, as defined in Sec. 5 of the Controlling Policy, or employee incurs an actual cost above the maximum per diem rate, IDEA shall not, without exception, reimburse the additional cost above the per diem rate if the officer or employee received and accepted a per diem advance. IDEA’s issuance of a per diem advance shall be conditioned upon the officer’s or employee’s agreement to pay for any such additional costs.

Sec. 16. Required Business Purpose and Cost Effectiveness.
An employee traveling on IDEA business is responsible for ensuring that the travel pertains to the efficient and effective operation of IDEA. Additionally, the employee is responsible for utilizing the most cost effective means of conducting a travel related activity.

Sec. 17. Request for Reimbursement of Travel Expenses.
Sec. 17.1. Preparation of Request for Reimbursement.
Employees returning from travel must submit a request for reimbursement of travel expenses and original, itemized receipts, except as otherwise provided below, to the employee’s immediate supervisor within ten (10) business days after his/her return.

Sec. 17.2. Content of Request for Reimbursement of Travel Expenses.
Employees returning from travel shall prepare a Request for Reimbursement of Travel Expenses form that includes the following information:

(a) The employee’s full, legal name, social security number, and normal place of employment (i.e., campus or department);

(b) The travel destination and dates of travel;

(c) The actual amounts expended by the employee for lodging, meals, mileage for personal vehicle driven, parking, transportation, and other travel-related expenses;

(d) A notation indicating if the employee received a travel advance, the amount of the travel advance, and the amount of the travel advance remaining or travel expenses incurred over the travel advance;

(e) A statement certifying that the expenses reported and requested on the form are true, correct, and unpaid;

(f) A statement certifying that the supporting documents attached to the form are original, unaltered third-party receipts or records; and
Sec. 17.3. **Required Supporting Documentation.**

An employee requesting to be reimbursed for travel-related expenses shall attach to and submit with the Request for Reimbursement of Travel Expenses an original of the following documents issued by the vendor:

(a) Airline travel itinerary indicating the total cost of airfare sufficient to ascertain the identity of persons traveling, point of origin and destination and return, and any additional services and/or fees charged by the airline;

(b) Hotel billing statement indicating that the total cost of lodging was paid and sufficiently detailed to demonstrate that only the cost of lodging, including taxes, was paid and that the lodging pertained to the period of travel originally requested;

(c) Rental car receipt or statement identifying the employee renting the vehicle, establishing that the rental period pertained to the period of business-related travel, disclosing the rental rate and other fees charged, and demonstrating that the total cost of the rental was paid;

(d) Itemized retail receipts for gasoline for the rental car, airport or other parking, toll road fees, fees for business-related long distance calls (explanatory statement required), taxi service, and other allowed incidental travel related expenses;

(e) www.mapquest.com mileage or other similar web-service printout or actual odometer reading indicating the number of miles traveled; and

(f) Conference, workshop, or other forum Certificate of Attendance, Certificate of Completion, or other equivalent document demonstrating that the employee actually attended training.

Sec. 17.4. **Electronic Record.**

Employees shall submit an original electronic record, as provided by the vendor or in accordance with administrative procedure.

Sec. 17.5. **Review by Delegates.**

Upon receiving the employee’s request for reimbursement of travel expenses and attached supporting documentation, the Delegates or designee shall review and approve or disapprove an employee’s request for reimbursement and issue a final determination of amounts due to the employee for reimbursement. In making their determination, the Delegates or designee must ensure that the travel expenses are reasonable and necessary and comply with this policy. If the employee attended a staff development event, the Delegates or designee must observe that a certificate of attendance or completion, or other equivalent document evidencing that the employee attended the event, is attached.
Sec. 17.6. **Review by Board.**

Without exception, the Board’s Finance Committee shall review and approve a request for the reimbursement of travel expenses submitted by an officer identified in Sec. 5(a) through 5(h) of the Controlling Policy.

**Sec. 18. Allowable Costs.**

Sec. 18.1. **General Rule.**

Reimbursement rates shall be generally those established by the GSA or IRS. Any departure from this general rule must be supported by a written statement and/or other evidence submitted by the employee and approved by both the employee’s immediate supervisor and the Delegates or designee or, for an officer identified in Sec. 5(a) through 5(h) of the Controlling Policy, the Board’s Finance Committee.

Sec. 18.2. **Applicability of State Travel Rules.**

Except as otherwise established in this policy, the travel requirements promulgated by the Texas Comptroller of Public Accounts shall not apply.

Sec. 18.3. **Eligible Travel Expenses.**

An eligible travel expense is a cost that is reasonable and necessary for the conduct of travel pertaining to an IDEA function, program, or activity and that conforms to the Prudent Person Rule under Sec. 7 of the Controlling Policy. Eligible Travel Expenses include, but are not limited to:

(a) Common carrier fares including the cost of transportation via airplane, bus, taxi, and train for coach or regular passenger seating;

(b) Additional fees charged by common, commercial airlines for checked luggage and preferred seating within coach or cabin-class;

(c) Reasonable fees for changes in flight or stand-by arising from a change in travel requirements (e.g., a business meeting ends significantly earlier or later than the date and/or time disclosed on the meeting agenda);^6

(d) For travelers with a disability, common, commercial airfare for upgrades to the most economical seating, as set forth in Sec. 7.3 of this policy;

(e) For IDEA employees who travel at least twice a month to conduct official IDEA business, reasonable fees for participation in the U.S. Department of Homeland Security, Transportation Security Administration PreCheck™ program;

---

^6 Importantly, IDEA officers and employees shall appropriately plan the conduct of their duties and responsibilities, including properly planning for the possibility that known activities and functions may necessitate an earlier return.
(f) Hotel lodging up to the maximum amount allowed pursuant to the guidelines published by the GSA;

(g) Hotel occupancy taxes;

(h) Rental car cost;

(i) Mileage per diem up to the maximum amount allowed pursuant to the guidelines published by the IRS and based upon the mileage calculated using MapQuest or similar mapping application or actual odometer readings;

(j) Meals up to the maximum amount allowed pursuant to the guidelines published by the GSA; and

(k) Incidental costs for which an original receipt is provided, such as the cost of gasoline for a rental car and fees for parking, toll roads, internet service used for IDEA business, and business-related long-distance calls.

Sec. 18.4. Ineligible Travel Expenses.
A cost is NOT an eligible travel expense if it is NOT allowed by applicable law, rule, or other legal requirement and is NOT reasonable and necessary for the conduct of travel pertaining to an IDEA function, program, or activity. Although not all-inclusive, the following expenses are considered ineligible for reimbursement:

(a) Alcoholic beverages;

(b) Business or first-class seating (i.e., cabin upgrades);

(c) Entertainment of any kind including, but not limited to, sporting or music venues;

(d) Fines, including, but not limited to, fines assessed for parking or moving violations;

(e) Gratuities;

(f) Membership fees;

(g) Mileage for commuting between an employee’s private residence and place of employment;

(h) Personal travel costs, including personal travel that is coordinated with, or piggybacks, with official IDEA business travel;

(i) Reading materials (e.g., magazines, newspapers, etc.), in whatever form (e.g., hard copy, paperback or Kindle);
(j) Room service, laundry, personal phone calls, Internet service for personal use, in-room movies, etc.;

(k) Toiletries;

(l) Travel insurance;

(m) Travel for spouses, family members, the employee’s companion(s), the employee’s children, non-charter school employees, or other related guests; and

(n) Valet services.

Sec. 19. Training and Updates.

The Delegates or designee shall properly train or ensure training is provided to IDEA officers and employees on the requirements of this policy and any administrative procedures adopted to implement this policy. Additionally, the Delegates or designee shall keep IDEA officers and employees informed of any changes to this policy and related requirements.

Sec. 20. Administrative Procedures. 7

The Delegates shall formally adopt administrative procedures as reasonably necessary to properly administer this policy and to adhere to applicable law and rule. In doing so, the Delegates shall not adopt, and are prohibited from adopting, an administrative procedure that conflicts with applicable law or this policy. Accordingly, the Delegates shall confer with the Board or legal counsel before deviating from the requirements set forth in this policy. In the event that a deviation from this policy becomes necessary, the Delegates shall either recommend an amendment to this policy or the Board’s approval of a specific deviation, including the purpose, scope and duration of the requested deviation.

Sec. 21. Date Adopted and Effective.

As set forth in the pertinent minutes to the meeting of the Board, the Board amended this policy on September 11, 2020, and it became effective on September 11, 2020.

Sec. 22. Retention. 8

This policy shall be retained until superseded, expired, or discontinued and for five (5) years thereafter in accordance with state law.

7 Consistent with 19 TAC § 100.1033(b)(14)(C)(iv), the Board has the final authority to adopt policies governing charter school operations, including authorizing the Delegates or designee to adopt an administrative procedure to implement this policy. Moreover, as set forth in IDEA’s Articles of Incorporation and Bylaws and in accordance with Tex. Bus. Org. Code §§ 3.101 and 22.201, the Board is IDEA’s governing authority and, as such, manages and directs IDEA’s business and affairs through Board actions, resolutions and policy.

8 Tex. Ed. Code §12.1052; 19 TAC §100.1203; See Record Number GR1000-38 and GR1025-25 in Local Schedule GR: Records Common to All Local Governments, Revised 5th Edition (Effective April 17, 2016)
Sec. 23. Certification.

The Undersigned, being the Secretary of the Corporation, hereby certifies that the foregoing represents a true copy of the Board Policy relating to Travel, as originally adopted by the Board on May 1, 2020, and as subsequently amended by the Board on June 12, 2020, July 17, 2020, and September 11, 2020, which Policy, as amended, is in full force and effect and has not been revoked or amended.

________________________________________
Ryan Vaughan, Secretary

________________________________________
Date Certified

adopted by the Texas State Library and Archives Commission at Texas Administrative Code, Title 13, §7.125(a)(1).
Team and Family,

Effective August 1, 2020, Lighthouse Services launched an anonymous ethics and compliance hotline for all IDEA Public Schools employees. The purpose of the service is to ensure that any employee wishing to submit a report anonymously can do so without the fear of retribution.

Employees are encouraged to use the hotline service in cases where their anonymity is desired by calling 833-380-1041.

Our [Whistleblower Protection Policy](#) provides information about how to submit reports.

Reports may cover, but are not limited to the following topics:

- Ethical violations
- Theft and embezzlement
- Improper conduct
- Vandalism and sabotage
- Threats
- Internal Controls
- Bribery and kickbacks
- Safety issues / liabilities
- Quality of service / improvement areas
- Conflict of interest
- Waste and abuse
- Misuse of company assets
- Violations of the law
- Violation of company policy
- Falsification of contracts
- Falsification of reports and records

Please note that the information a caller provides on a hotline call may be the basis of an internal and/or external investigation into the issue being reported. Anonymity will be protected to the extent possible by law. Hotline reports are submitted by Lighthouse to the District’s Internal Audit Department and/or legal counsel for investigation in accordance with our District Whistleblower Policy.

Lighthouse Services' toll free number and other methods of reporting are available 24 hours a day, 7 days a week.

Access the Anonymous Ethics and Compliance Hotline Page

Regards,

The Internal Audit team
Welcome to IDEA Public Schools Anonymous Ethics and Compliance Hotline Center

Help IDEA Public Schools maintain continuous improvement and safeguard District resources. Making anonymous reports of wrongdoing can help us in our effort to save money, time and valuable resources. If you have insight information, making a report is the right thing to do. Honest stewards keep us efficient, effective and fraud free, and know that the essential element in this honesty formula is you.

IDEA Public Schools provides an array of different options for employees to anonymously report any of the following incidents:

- Ethical violations
- Threats
- Bribery and kickbacks
- Quality of service/improvement opportunities
- Waste and abuse
- Theft and embezzlement
- Misuse of company policy
- Violation of company policy
- Falsification of reports or records
- Improper conduct
- Internal controls
- Safety issues/liabilities
- Conflict of interest
- Fraud
- Vandalism & sabotage
- Violations of the law
- Falsification of contracts
- Procurement schemes

We have established this Anonymous Ethics and Compliance hotline through Lighthouse Services, Inc. for a specific purpose. That purpose is to report fraud, unlawful, unethical and other types of improper behavior. A more complete description of the purpose of this hotline is available in our Whistleblower Protection Policy. This hotline is NOT a substitute for routine communications within our organization between employees and their supervisors and managers, particularly as to workplace duties. Likewise, it does not replace communications with HR staff about benefit issues or other job related issues. This Whistleblower hotline is an additional communication tool for specific types of situations and it is provided because we believe that it is a good business practice to do so.

All calls and reports are confidential, and the identity of the caller will remain anonymous.

Whistleblower Protections

This Whistleblower Policy is intended to encourage and enable officers, directors, employees and volunteers to raise concerns relating to IDEA for investigation and
appropriate action. With this goal in mind, no officer, director, volunteer, or employee who, in good faith, reports a concern shall be subject to retaliation or, in the case of an employee, adverse employment actions. Moreover, an officer, director or employee who retaliates against someone who has reported a concern in good faith is subject to discipline up to and including dismissal or termination of employment.

Click Here to learn more on IDEA Public Schools Whistleblower Protection Policy

Website
You can submit an anonymous report on our dedicated website at

www.lighthouse-services.com/ideapublicschools

(The website reports will be received by Lighthouse our 3rd party hotline service provider)

Reporting Hotline App
Download our reporting hotline app to submit and track reports on demand,
Please click here for download instructions

Toll-Free Telephone
You can call our dedicated anonymous toll free phone number at,

- English speaking USA and Canada: 833-380-1041
- Spanish speaking USA and Canada: 800-216-1288
- Spanish speaking Mexico: 01-800-681-5340
- French speaking Canada: 855-725-0002

(This phone lines are managed by Lighthouse our 3rd party hotline service provider)

E-mail
If you prefer we also have a dedicated anonymous e-mail account for submission of reports,

reports@lighthouse-services.com

(This e-mail is managed by Lighthouse our 3rd party hotline service provider, you must include company name with report)
Fax

We also have a dedicated fax number for anonymous reports,
212-689-3885
(This fax number is managed by Lighthouse our 3rd party hotline provider, you must include company name with report)

Having trouble submitting a report? You can contact the Internal Audit Department directly.

Javier Campos, CPA
Internal Audit Manager
IDEA Board Policy
Implementation Training Series:

Policy Overview & Implementation Plan
Policy Roadmap

- Authority Over Fiscal Matters
- Ethics, Conflict of Interest, and Nepotism
- Accountable Plan & Authorization for the Obligation and Expenditure of Funds
- Purchasing & Allowable and Prohibited Use of Funds
- Employee Awards & Gifts, Executive Benefits & Personnel Incentive Programs
- Employer Provided Uniform
- Corporate Card & Travel
- Whistleblower Protection & Employee Complaints and Grievances (General)
- Relocation and Housing Allowance, Tuition Reimbursement & Vehicle Allowance
- School Property & Capital Assets
- Internal Audits & Financial Reporting
- Fundraising & Proceeds & Gift Acceptance
Context & Goals

The Board approved 30 policies on May 1, 2020. Management has been given through September 1, 2020 to acclimate to the policies and collect feedback.

Goals
1. Team and Family members identify they are clear on the policies and feel supported in their implementation
2. Meet communication, training and implementation plan deadlines
3. Concrete feedback delivered to the Board/legal prior to September 1, 2020
4. Achieve 95% accuracy during board policy compliance audits
Progress Towards Goals

• Full policy language and executive summaries have been shared with ELC members and financial managers

• Comprehensive Professional Development will be made available to leaders and financial managers via Roadmap in August

• Aux Professional Development will be made available in Sept

• Initial updates were approved during the May 2020 Board meeting

• Town Halls will also be held in August to answer questions and collect feedback
Objectives

Participants will:

1. Understand how the policy reviewed impacts IDEA and your work

2. Participate by asking questions, providing feedback, and answering practice questions via the chat box

3. Learn how RoadMap works and understand expectations
Objectives

Participants will:
1. Summarize updates and additions to the board approved policies

2. Practice applying the new policy through a series of examples and questions

3. Give examples of how the different policies will be applied and followed for their team
IDEA Board Policy Implementation Training Series:
Authorization for the Obligation and Expenditure of Funds – Budget Amendment Deep Dive
Authorization for the Obligation & Expenditure of Funds Policy

Purpose of this Policy
Ensure the Board is executing its fiduciary duty to oversee IDEA’s finances by authorizing and obligation and expenditure of funds through the initial adoption and subsequent amendment of the annual revenue and expense and capital budgets in accordance with state and federal regulations.
Authorization for the Obligation & Expenditure of Funds Policy

CFO & Sr. VP of Financial Planning shall:

• Prepare an annual budget
• Present proposed budget amendments to the Finance Committee & Board
  • New grant awards
  • Additional funds
  • Transfers between organizations
    • Including central allocations across schools and re-organizations
Budget Amendment Request Process

Need arises to increase a budget outside the annual budget planning or approval process budget managers should follow these steps:

1. Discuss and receive approval for all requests from your Chief.

2. Complete the Budget Amendment Request Form in its entirety and email to Sr. VP of Financial Planning.

3. Requests will be evaluated and the decision will be made by the CEO, CFO, and Chief. (The budget manager should be prepared to join a meeting to discuss any requests.) The budget manager will be notified once the request is approved or denied.

4. Budget amendments are presented to the Finance Committee and Board of Directors for approval on a monthly basis.

5. Amendments will be finalized after receiving Board approval. Budget managers will be notified when funds are available.
Budget Amendment Examples

Additional Funds Requested
• The Program Team has requested varying levels of headphones be provided to support 1:1 student technology. This expense was not budgeted and cannot be covered with existing resources.

Transferring Between Organizations
• Student meal participation at IDEA Converse was higher than the CNP team anticipated resulting in an increase in revenue and food costs. The CNP team would like to transfer to the Converse Academy and College Prep budgets from a school where meal participation is lower than expected.

Team Re-organizations
• The Business Information Systems team and Business Office have decided to shift a position from Finance to BIS. This re-organization is budget neutral.
Welcome to the Budget Team Site

The Budget Team strives to support the leadership at IDEA as we work together to meet and exceed our ambitious financial and student achievement goals. The team has implemented a portfolio structure in an effort to best serve as Budget Partners. A detailed listing of this structure is available in the "Contact Us" section of this site.

We hope the resources on this page serve as helpful tools as you build strategic plans, allocate resources, and implement. If you have any further questions, please feel free to reach out to your Budget Partner or any member of the team for assistance.

20-21 Annual Planning and Budgeting Process Guidance

The budget process shared resources folder below includes the latest pro forma for all entities along with relevant assumptions and levers.

A full summary of the status of 2020-21 requests is also included.

2020-21 Budget Process Shared Resources

The links below will route you to guidance emails containing links to Budget Targets, Timelines, and other Supporting Materials

New* Annual Planning and Budgeting Application

The AP&B Application is now live! Click the link below to complete your Annual Planning and Budget form(s). An application guide is available here.

Annual Planning & Budgeting
Welcome
# Budget Amendment Forms

## Documents > Budget > Forms

<table>
<thead>
<tr>
<th>Name</th>
<th>Modified</th>
<th>Modified By</th>
<th>Checked Out To</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget Amendment Request Form.xlsx</td>
<td>40 minutes ago</td>
<td>Leanne Hernandez</td>
<td></td>
</tr>
<tr>
<td>Business Clerk Check-In Template.xlsx</td>
<td>March 30, 2016</td>
<td>Leanne Hernandez</td>
<td></td>
</tr>
<tr>
<td>Off-cycle Staff &amp; Budget Request Form.xlsx</td>
<td>About a minute ago</td>
<td>Leanne Hernandez</td>
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</table>
# Budget Amendment: Additional Funds

**IDEA Public Schools**

## Budget Amendment Request Form

### Existing Budget Contribution

<table>
<thead>
<tr>
<th>Account String</th>
<th>Description</th>
<th>Amount</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>Use these lines to describe the contribution from your budget and the budget of other teams if applicable.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1:1 Savings in Assessment Expense</td>
<td>$10,000.00</td>
</tr>
<tr>
<td><strong>Total Existing Budget Contribution</strong></td>
<td></td>
<td>$10,000.00</td>
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</tbody>
</table>

### Additional Funds Requested

<table>
<thead>
<tr>
<th>Account String</th>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td></td>
<td>Use these lines to describe your request for additional funds.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Remaining Expense to Support 1:1 Student Headphones</td>
<td>$30,000.00</td>
</tr>
<tr>
<td><strong>Total Additional Funds Requested</strong></td>
<td></td>
<td>$30,000.00</td>
</tr>
<tr>
<td><strong>Total Allocation</strong></td>
<td></td>
<td>$40,000.00</td>
</tr>
</tbody>
</table>

**Rationale for additional funding request.**

Use this space to provide the rationale for your request. Please note, this request form may be shared with senior leadership and members of the Board of Directors.

Student headphones will be provided in support of the 1:1 student technology initiative.

---

**PURPOSE**

This form must be completed to request and receive approval for budget amendments.

**PROCESS**

When the need arises to increase a budget outside the annual budget planning or approval process budget managers should follow these steps:

1. Discuss and receive approval for all requests from your Chief.

2. Complete this Budget Amendment Request Form in its entirety and email to [email removed].

3. Requests will be evaluated and the decision will be made by the CEO, CFO, and Chief. (The budget manager should be prepared to join a meeting to discuss any requests.) The budget manager will be notified once the request is approved or denied.

4. Budget amendments are presented to the Finance Committee and Board of Directors for approval on a monthly basis.

5. Amendments will be finalized after receiving Board approval. Budget managers will be notified when funds are available.
# Budget Amendment: Transfer Between Orgs

**Preliminary Statement**

This form must be completed to request and receive approval for budget amendments.

**Process**

- Discuss and receive approval for all requests from your Chief.
- Complete the Budget Amendment Request Form in its entirety and email to [insert email address].
- Requests will be evaluated and the decision will be made by the CEO, CFO, and Chief. (The budget manager should be prepared to join a meeting to discuss any requests.) The budget manager will be notified once the request is approved or denied.
- Budget amendments are presented to the Finance Committee and Board of Directors for approval on a monthly basis.
- Amendments will be finalized after receiving Board approval. Budget managers will be notified when funds are available.

## Existing Budget Contribution

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<tbody>
<tr>
<td></td>
<td>Use these lines to describe the contribution from your budget and the budget of other teams if applicable.</td>
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**Total Existing Budget Contribution**

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## Additional Funds Requested

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<tr>
<th>Account String</th>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td></td>
<td>Use these lines to describe your request for additional funds.</td>
<td></td>
</tr>
<tr>
<td>Food Expense Transfer from Carver Academy</td>
<td></td>
<td>$3,000.00</td>
</tr>
<tr>
<td>Food Expense Transfer to Converse Academy</td>
<td></td>
<td>$3,000.00</td>
</tr>
</tbody>
</table>

**Total Additional Funds Requested**

<table>
<thead>
<tr>
<th>Amount</th>
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</thead>
<tbody>
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<td>$</td>
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**Total Allocation**

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<tr>
<th>Amount</th>
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<tbody>
<tr>
<td>$</td>
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</tbody>
</table>

**Rationale for additional funding request.**

Use this space to provide the rationale for your request. Please note, this request form may be shared with senior leadership and members of the Board of Directors.

Student meal participation at IDEA Converse was higher than the CNP team anticipated resulting in an increase in revenue and food costs. The CNP team would like to transfer to the Converse Academy and College Prep budgets from a school where meal participation is lower than expected.
Off-cycle Staff & Budget Request Process

New positions, team reorganizations resulting in reclassifications, and promotions

1. Chief Approval of new position, team re-org, and/or promotion

2. Complete and submit:
   - Staffing & Budget Amendment Form
   - Scorecard(s),
   - and updated Team Org Chart

3. Provided: Scorecard feedback, classifications based on scorecards, an assessment of budget implications

4. Off-cycle staffing requests that require budget amendments should be raised during Chiefs tactical

5. After a position is approved by the Chiefs.
   - The VP of Financial Planning will amend position control.
   - The Director of HQ Talent ensures the job is posted

6. Necessary budget amendments will be brought to the Finance Committee and reported to BOD, budget managers will be notified if a request is declined
<table>
<thead>
<tr>
<th>Name</th>
<th>Modified</th>
<th>Modified By</th>
<th>Checked Out To</th>
<th>Add column</th>
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<td>Leanne Hernandez</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
# Budget Amendment: Team Reorganization

## POSITION REQUEST DETAILS

<table>
<thead>
<tr>
<th>Proposal Submitted By</th>
<th># of Budgeted FTEs</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
</tr>
<tr>
<td>Title</td>
<td># of Additional FTE's Requested</td>
</tr>
<tr>
<td>Director of Accounting</td>
<td>0</td>
</tr>
<tr>
<td>Department</td>
<td>N/A</td>
</tr>
<tr>
<td>Accounting</td>
<td>Estimated Budget Impact</td>
</tr>
</tbody>
</table>

## NEW POSITION

Enter the information request per position below, additional fields are available below if multiple staff changes are being requested.

<table>
<thead>
<tr>
<th>Proposed Position Title (IDEA's Title Guide Link Provided Here)</th>
<th>Current Position Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enterprise Resource Planning Support Specialist</td>
<td>Staff Accountant I</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Proposed Classification</th>
<th>Current Position Classification</th>
</tr>
</thead>
<tbody>
<tr>
<td>AP1</td>
<td>AP1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Proposed Salary</th>
<th>Current Salary</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Position will Report to</th>
<th>Position Currently Reports to</th>
</tr>
</thead>
</table>

## RATIONALE

As a reminder, all off-cycle staff requests require Chief approval; requests requiring a budget amendment must be approved by the Board.

1. Briefly explain why the new position, promotion or reclassification is needed. Please provide qualitative and quantitative data to support your rationale.

   Reclassification of a Staff Accountant to an Enterprise Resource Planning Support Specialist to support in ERP system maintenance and the implementation of new modules.

2. Are you reallocating budget resources or requesting new funding? If new funding is being requested please complete the Budget Amendment Form in the next tab.

   If reallocating resources, please explain the details of the reallocation. What expenses will be cut to offset the cost? Be sure to include how you anticipate reallocations to impact future fiscal year budgets.

   No new funding is requested, however a budget amendment has been requested to support the transfer of resources between orgs.
# Budget Amendment: Team Reorganization

**Date Submitted:** July 5, 2020

**Requested by:** [Redacted]

---

**Purpose:**
This form must be completed to request and receive approval for budget amendments.

**Process:**
When the need arises to increase a budget outside the annual budget planning or approval process, budget managers should follow these steps:

1. Discuss and receive approval for all requests from your Chief.
2. Complete this Budget Amendment Request Form in its entirety and email to [Redacted].
3. Requests will be evaluated, and the decision will be made by the CEO, CFO, and Chief. (The budget manager should be prepared to join a meeting to discuss any requests.) The budget manager will be notified once the request is approved or denied.
4. Budget amendments are presented to the Finance Committee and Board of Directors for approval on a monthly basis.
5. Amendments will be finalized after receiving Board approval. Budget managers will be notified when funds are available.

### Budget Amendment Request Form

<table>
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<tr>
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<tbody>
<tr>
<td></td>
<td>Use these lines to describe the contribution from your budget and the budget of other teams if applicable.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total Existing Budget Contribution</td>
<td>$ -</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Account String</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Use these lines to describe your request for additional funds.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Addition of Enterprise Resource Planning Support Specialist to BIS Team</td>
<td>$ 46,893.60</td>
</tr>
<tr>
<td></td>
<td>Reduction of Staff Accountant</td>
<td>$(46,893.60)</td>
</tr>
<tr>
<td></td>
<td>Total Additional Funds Requested</td>
<td>$ -</td>
</tr>
<tr>
<td></td>
<td>Total Allocation</td>
<td>$ -</td>
</tr>
</tbody>
</table>

**Rationale for additional funding request:**
Use this space to provide the rationale for your request. Please note, this request form may be shared with senior leadership and members of the Board of Directors.

Reclassification of a Staff Accountant to an Enterprise Resource Planning Support Specialist to support in ERP system maintenance and the implementation of new modules.
IDEA Changes Implemented to Improve Governance

- All policy documents having to do with funds flow, conflicts of interest, and whistleblowers were revised.
- All board policy and procedure documents were reviewed and edited where necessary to bring them in line with governance best practice.
- Responsibilities of committees were clarified.
- A new Audit Committee was established.
- A new role and Department, Internal Auditor and Internal Audit, was established; reporting directly to the Board’s Audit Committee.
IDEA Changes Implemented to Improve Governance (continued)

- A board Skills Matrix was created to identify current skills and diversity represented on the board today and to identify skill and diversity gaps to be filled in future recruitment cycles.
- Board members have been assigned to committees based on their primary skills.
- A new process for identification of potential board members and nomination to the board is now in place. The board is now self-perpetuating.
- Board members received education and training regarding the role of the board vis-à-vis management.