

IDEA PUBLIC SCHOOLS  
BOARD POLICY MANUAL  
POLICY GROUP 5 – FISCAL MANAGEMENT

**POLICY POPE**  
**PROHIBITION OF POLITICAL EXPENDITURES**

**Sec. 1. Purpose of Policy.**

Through this policy, the Board of Directors (hereafter, the “Board”) of IDEA Public Schools (hereafter, the “IDEA”) addresses the legal requirements and related advisories, as applicable, promulgated at:

- (a) United States Code, Title 26 (“26 USC”), Section 501(c)(3);
- (b) Texas Election Code (“Tex. Elec. Code”) Sections 255.003 and 255.0031;
- (c) Texas Administrative Code, Title 19 (“19 TAC”), Section 100.1049(b); and
- (d) Texas Ethics Commission advisory opinions.

Additionally, through this policy, the Board shall address best practices adopted by public schools and tax-exempt organizations.

**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,<sup>1</sup> interested<sup>2</sup> or related<sup>3</sup> 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. Definitions.**

Sec. 3.1. “Internal mail system” means a system operated by IDEA to deliver written documents to IDEA officers or employees.<sup>4</sup>

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<sup>1</sup> Tex. Ed. Code §12.1054; 19 TAC §§ 100.1131 through 100.1135

<sup>2</sup> 19 TAC §100.1047(f)

<sup>3</sup> Tex. Ed. Code §12.1166

<sup>4</sup> Tex. Elec. Code §255.0031(d)(1)

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Sec. 3.2. "Measure" means a question or proposal submitted in an election for an expression of the voters' will and includes the circulation and submission of a petition to determine whether a question or proposal is required to be submitted in an election for an expression of the voters' will.<sup>5</sup>

Sec. 3.3. "Personal property" means an interest in personal property recognized by Texas law, including:

- (a) Furniture, equipment, supplies, and other goods;
- (b) Computer hardware and software;
- (c) Contract rights, intellectual property such as copyrights, patents and trademarks, and other intangible property;
- (d) Cash, currency, funds, bank accounts, securities, and other investment instruments;
- (e) The right to repayment of a loan, advance, or prepayment or to the payment of other receivables; and
- (f) Any other form of personal property recognized by Texas law.<sup>6</sup>

Sec. 3.4. "Political activities" means the function of influencing or attempting to influence the selection, nomination, election, or appointment of any individual to any Federal, State, or local public office or office in a political organization, or the election of Presidential or Vice-Presidential electors, whether or not such individual or electors are selected, nominated, elected, or appointed. Such term includes the making of expenditures relating to an office described in the preceding sentence.<sup>7</sup> As used in this Sec. 3.4, "expenditures" includes a payment, distribution, loan, advance, deposit, or gift, of money, or anything of value, and includes a contract, promise, or agreement to make an expenditure, whether or not legally enforceable.<sup>8</sup>

Sec. 3.5. "Political advertising" means a communication supporting or opposing a candidate for nomination or election to a public office or office of a political party, a political party, a public officer, or a measure that:

- (a) In return for consideration, is published in a newspaper, magazine, or other periodical or is broadcast by radio or television; or
- (b) Appears:

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<sup>5</sup> Tex. Elec. Code §251.001(19)

<sup>6</sup> 19 TAC §100.1001(6)

<sup>7</sup> 26 USC §527(e)(2)

<sup>8</sup> 26 USC §§ 527(e)(4) and 271(b)(2)

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- (1) In a pamphlet, circular, flier, billboard or other sign, bumper sticker, or similar form of written communication; or
- (2) On an Internet website.<sup>9</sup>

**Sec. 4. Participation in Political Activities and Expenditures Prohibited.<sup>10</sup>**

Sec. 4.1. As an organization exempt from federal income taxation, IDEA is absolutely prohibited from directly or indirectly engaging in political activities, including, but not necessarily limited to:

- (a) Making contributions to political campaign funds;
- (b) Paying expenses in support of, or in opposition to, any candidate for any public office, partisan organization, political campaign, or any other person or entity acting in a partisan capacity; and
- (c) Making verbal or written public statements of position on behalf of IDEA in favor of or in opposition to any candidate for public office.

Sec. 4.2. IDEA shall not use, and is prohibited from using, its financial and other resources, including personal property, to support expenditures for political activities.

Sec. 4.3. Prior to obligating funds or incurring an expenditure, IDEA officers and employees shall first ensure that the activity is not prohibited under this policy. As appropriate and necessary, IDEA officers and employees shall consult with the Delegates to ascertain if an activity is a political activity. The Delegates may consult legal counsel prior to making a final determination.

**Sec. 5. Unlawful Political Advertising.**

Sec. 5.1. IDEA officers and employees may not knowingly spend or authorize the spending of public funds for political advertising.<sup>11</sup> Additionally, IDEA officers and employees may not use IDEA facilities, personal property and other resources for political advertising.<sup>12</sup>

Sec. 5.2. IDEA officers and employees may not knowingly use or authorize the use of an internal mail system for the distribution of political advertising.<sup>13</sup>

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<sup>9</sup> 19 TAC §100.1049(b); Tex. Elec. Code §251.001(16)

<sup>10</sup> 26 USC §501(c)(3)

<sup>11</sup> Tex. Elec. Code §255.003(a)

<sup>12</sup> See Op. Tex. Ethics Comm'n No. 45 (1992) (“An officer or employee of a school district may not use or authorize the use of school personnel or equipment for the distribution of political advertising.”); Op. Tex. Ethics Comm'n No. 443 (2002) (“For purposes of section 255.003, the “spending” of public funds includes the use of facilities maintained by a political subdivision.”); Op. Tex. Ethics Comm'n No. 516 (2014) (“an officer or employee of a city may not use or authorize the use of the city’s employees’ work time, equipment, or facilities for political advertising.”)

<sup>13</sup> Tex. Elec. Code §255.0031(a)

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Sec. 5.3. Although a communication that factually describes the purposes of a measure is allowed, IDEA officers and employees may not advocate, to any degree, for the passage or defeat of the measure, including the use of motivational slogans incorporated into a factual explanation or calls to action.<sup>14</sup>

**Sec. 6. Officer and Employee Time.**<sup>12</sup>

IDEA officers and employees are prohibited from using their or another employee's work time for political activities or to create or distribute political advertising.

**Sec. 7. Notice to Officers and Employees.**

At the start of each academic and fiscal year, the Delegates shall provide all IDEA officers and employees a notice regarding the prohibition of political activities in the form approved in Appendix A to this policy.

**Sec. 8. Required Affirmation.**

The Delegates shall include the following affirmation on any accounting, finance and purchase record, including credit card authorizations and reimbursement requests, through which IDEA funds are obligated, expended and disbursed to employees and vendors:

The person(s) requesting the payment of the listed cost(s) affirms that no portion of the listed cost(s) were incurred for purposes of participating or intervening, directly or indirectly, in any political campaign on behalf of or in opposition to any candidate for any public office, and that such amounts were not incurred for any payment to or for the benefit of any candidate, political campaign, organization acting in a partisan capacity, or political party.

**Sec. 9. Training and Updates.**<sup>15</sup>

The Delegates or designee shall properly train officers and employees on the requirements of this policy and any administrative procedure(s) adopted to implement this policy. Additionally, the Delegates or designee shall keep officers and employees informed of any changes to this policy and related requirements.

**Sec. 10. Administrative Procedures.**<sup>16</sup>

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

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<sup>14</sup> Tex. Elec. Code §255.003(b)

<sup>15</sup> 2 CFR §200.303(a), U.S. Government Accountability Office *Standards for Internal Control in the Federal Government*, 4.02 and 4.05.

<sup>16</sup> Tex. Ed. Code §12.115(a)(2); FASRG Module 2; 2 CFR §200.303. Consistent with 19 TAC § 100.1033(b)(14)(C)(iv), the Board has the final authority to adopt policies governing charter school operations,

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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. 11. Date Adopted and Effective.**

As set forth in the pertinent minutes to the meeting of the Board, the Board adopted this policy on October 23, 2020, and became effective on October 23, 2020.

**Sec. 12. Retention.<sup>17</sup>**

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

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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.

<sup>17</sup> 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) adopted by the Texas State Library and Archives Commission at Texas Administrative Code, Title 13, §7.125(a)(1).

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**Sec. 13. Certification.**

The Undersigned, being the Secretary of the Corporation, hereby certifies that the foregoing represents a true copy of the Board Policy relating to the Prohibition of Political Expenditures, as originally adopted by the Board on October 23, 2020, which Policy, as amended, is in full force and effect and has not been revoked or amended.

DocuSigned by:  
  
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Ryan Vaughan, Secretary

10/26/2020  
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Date Certified

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**Appendix A: Notice Regarding Prohibition of Political Activities.**

The notice referenced in Sec. 7 is included in this Appendix A and follows after this page in the form required to be provided to all IDEA officers and employees.



**IDEA Headquarters**  
2115 W. Pike Boulevard  
Weslaco, TX 78596  
956-351-4959

## NOTICE REGARDING PROHIBITION OF POLITICAL ACTIVITIES

**INTRODUCTORY NOTE:** These organizational prohibitions that apply to your employment or other association with IDEA do not inhibit your individual participation in election activities, provided you do not use IDEA resources or represent that you are acting as an employee, officer, director, volunteer of, or are otherwise affiliated with, IDEA in engaging in such activities. Examples of the types of individual activities that you may participate in include voting, making individual financial contributions to candidates from your own funds, volunteering for a candidate or political party on your own time (i.e., outside of your IDEA working hours), or running for office.

IDEA Public Schools (“IDEA”) is a 501(c)(3) organization under federal income tax law. By law, none of its organizational resources (including volunteer, employee, officer, or director work time) can be used for partisan political purposes (that is, supporting or opposing any candidate running for any public office). This is a strict prohibition and any perceived violation could result in a costly investigation by legal authorities, and/or the Internal Revenue Service, and IDEA having to pay federal income and/or excise taxes and/or losing its tax-exempt status. Even inadvertent violations of applicable law can result in significant legal consequences to IDEA. **Your individual compliance with this prohibition is critical to IDEA’s compliance efforts with federal and state laws. Violations of this applicable law and the Board of Directors’ Policy relating to the Prohibition of Political Expenditures may result in termination of your employment or association with IDEA and a liability to reimburse IDEA for expenses incurred in violation of this applicable law and Board Policy.**

You are prohibited from engaging in any political activities in the context of your employment or association with IDEA. You are further prohibited from using any of IDEA’s resources for any political activities. “*Political activities*” includes any communication, statement, expression, expenditure, or provision of any support or value supporting or opposing any candidate for elective public office, whether federal, state, or local in nature. “*Resources*” is defined broadly and includes, without limitation, your time working for IDEA, IDEA’s property, technological equipment, vehicles, intellectual property, and all associated information (including names, brands, and identifying information). Additionally, if you are aware of information that suggests that political activities have occurred that could be attributed to IDEA, you must notify your supervisor immediately.

IDEA has not created and hereby disclaims any limited public forum or public forum during IDEA events, IDEA meetings, or IDEA activities, except as otherwise required by law (i.e., public comments during regular board meetings). Such public comments are required to be allowed pursuant to applicable laws of the State of Texas at IDEA regular meetings.

IDEA and any of its affiliated organizations hereby disavow any political statements, publications, expenditures, and any other actions taken on behalf of (or in opposition to) candidates for public office. Any such statements, publications, expenditures, or other actions are expressly outside of the scope of employment or other affiliation of any person employed or otherwise associated with IDEA and any of its affiliated organizations, and are hereby expressly made inconsistent with, and outside the scope of, any agency relationship (express or implied) that may arise as a result of any person or entity’s employment or affiliation with IDEA and any its affiliated organizations. IDEA hereby expressly disclaims any inference



from any failure to make any further disavowal that any acts inconsistent with applicable law and Board Policy are ratified or affirmed by IDEA.

Examples of activities that must be avoided under applicable law and Board Policy include (but are not limited to):

- Making statements that favor or oppose candidates, political parties or ballot measures at any IDEA event or meeting or in any IDEA official publication, including IDEA’s social media platforms and website.
- Posting comments that favor or oppose candidates, political parties or ballot measures on any IDEA social media, including blogs, Facebook pages, twitter accounts, etc... (including director, officer, and staff accounts that are associated with IDEA).
- Allowing a candidate, political party, PAC, or any group working in a partisan political way to use any property or resources of IDEA.
- Providing a candidate, political party, PAC or any group working in a partisan political manner any mailing lists or other data created or maintained by IDEA in any way.
- Forwarding or otherwise sharing or transmitting an email voice mail message or other electronic communication from any candidate, political party, PAC or any partisan political group that came to your IDEA email account, IDEA issued cell phone or other IDEA resource. Do not use your IDEA email address or IDEA issued cell phone to subscribe to candidate or political material or to otherwise interact with others (including candidates, political parties, PACs, or any persons or organizations) regarding any political topics. If you inadvertently receive candidate or political emails or text messages via your IDEA email address or IDEA issued cell phone, delete them and unsubscribe your IDEA email address or IDEA issued cell phone number from the pertinent electronic list.
- Viewing candidate, party, or other political events or advertisements online on an IDEA computer or other electronic device and through IDEA’s information technology, including internet infrastructure.
- Making statements or handing out literature supportive or critical of a candidate, political party, PAC or ballot measure at any IDEA event.
- Using IDEA copiers, printers, scanners, postage or other resources to make copies of, save, or otherwise reproduce or transmit materials in favor of or in opposition to a candidate, political party, PAC or ballot measure.
- Making or receiving phone calls in support of or in opposition to a candidate using your IDEA cell phone or telephone or other electronic devices. If you receive such calls at work, advise the caller to call you at home on your personal phone outside of your regularly scheduled working hours.
- Wearing political buttons or apparel while representing IDEA at any event or meeting or on IDEA property.
- Putting partisan political signs, bumper stickers, political buttons, or other similar materials up in your office area or classroom space or on IDEA property.
- Paying for or attending political events hosted by political parties, campaigns, or other entities using IDEA resources.



**IDEA Headquarters**  
2115 W. Pike Boulevard  
Weslaco, TX 78596  
956-351-4959

- Submitting or approving a purchase order or financial reimbursement from IDEA for any expenditures made by you or any other person relating to any political activity (including the use of IDEA credit, debit, charge, or purchase cards).

If you are asked or intend to formally endorse a candidate, serve as a member of a campaign, hold a leadership position with a political candidate or other campaign, host a political event at your personal residence or serve as a “co-chair” or in another leadership or sponsoring capacity, you should ensure that such activities are clearly undertaken in your personal capacity consistent with applicable law and Board Policy, and that there is no express or implied statement or other communication that suggests that IDEA is participating in the activity (or that you are acting on IDEA’s behalf or with IDEA’s authorization in participating in the activity). If any communication identifies your position with IDEA, you must ensure that such communication includes a statement that your position with, and reference to, IDEA is for identification purposes only. You may not make any political statements, publications, communications, or expenditures that convey, expressly or implicitly, that they are being made at the direction or on behalf of, or authorized or paid for by, IDEA.

If a person holding, campaigning for, or expected to be campaigning for public office is proposed or contemplated to appear at an IDEA event, you must request and obtain the approval for such appearance from the Chief Executive Officer and Superintendent after consulting with your supervisor.

Other types of organizations are subject to different restrictions than IDEA and may be subject to less stringent rules relating to political activities. Do not look to other groups to determine whether you can do something or for a determination of whether it is consistent with applicable law and Board Policy.

If you have questions about this notice, please contact your supervisor.