



# KEY BOARD POLICIES

Updated May 2024

Our mission is to be an exemplary learning community – enriched by differences, informed through inquiry, global in reach.

The business and affairs of Washington International School, Inc. (the “*School*”) shall be managed by or under the direction of its Board of Trustees (collectively, the “*Board*” and individually, “*Trustees*”) in accordance with District of Columbia law. In performing duties, the primary responsibility of each Trustee is to act in good faith and in a manner that the Trustee reasonably believes to be in the best interests of the School. The Board has developed specific expectations of Trustees to promote the discharge of this responsibility and the efficient conduct of the Board’s business.

## **EXPECTATIONS**

The Board’s expectations of Trustees are informed by the Principles of Best Practice published by the National Association of Independent Schools. The Board welcomes vigorous debate and strives for efficiency and consensus whenever possible. In the absence of consensus, the Chair’s discretion shall prevail regarding Board procedure and deliberations, including such matters as the length of debate, the order in which motions are offered, the manner in which they are considered, etc.

1. **Commitment and Attendance.** Trustees should make every effort to attend and be well-prepared for all meetings of the Board and any committees of which they are a member. If Trustees are unable to attend in person, they will inform the relevant chair as early as possible and seek to attend by virtual means. If Trustees are unable to attend a meeting at all, they will undertake to inform themselves as to the business conducted at the missed meeting.
2. **Participation in Meetings.** Trustees should be sufficiently informed about the School’s history, goals, current operations and concerns, including its financial statements, and the risks and competition it faces. Trustees are expected to serve on at least one committee of the Board. Trustees should review the materials provided by the School’s administration and advisors in advance of the meetings of the Board and its committees and should arrive prepared to discuss the issues presented. Trustees should focus on generative and strategic thinking and planning, and refrain from involvement in management or operational matters.
3. **Decorum and Civility.** Trustees are expected to comport themselves at all times in a civil and respectful manner that is consistent with the WIS Core Values, both in person and virtually.
4. **Support of Leadership.** Trustees should actively and demonstratively support the Head of School and all final decisions of the Board. Trustees should bring concerns about potential problems to the attention of the Head of School or to the Chair.
5. **Loyalty and Ethics.** Trustees owe a duty of loyalty to the School. This duty of loyalty mandates that the best interests of the School take precedence over any other interests

possessed by a Trustee. Any conflicts or potential conflicts must be disclosed by a Trustee prior to discussion of a matter or as soon as such Trustee learns that there may be a conflict or potential conflict in accordance with the *separate Conflicts of Interest Policy*.

6. **Contact with Other Constituencies.** It is important that the School speak to its community and to the broader world with a single voice and that the Head of School (or the Chair, where appropriate) serve as the primary spokesperson. *See separate Communications Policy.*
7. **Confidentiality.** The proceedings and deliberations of the Board are confidential. Trustees shall maintain in perpetuity the confidentiality of information received in connection with their service on the Board or entrusted to them by the School or its constituents, except when disclosure is legally mandated and authorized. This duty of confidentiality applies equally to all such information received by Trustees, no matter how it is transmitted.
8. **Corporate Opportunities.** Employees, officers and Trustees are prohibited from (a) taking for themselves personally opportunities that are discovered through the use of corporate property, information or position that would otherwise be appropriate or of interest to the School; (b) using corporate property, information, or position for personal gain; and (c) competing with the School. Employees, officers and Trustees owe a duty to the School to advance its legitimate business interests.
9. **Financial Responsibility.** Trustees oversee and the Board strives to maintain the highest standards of internal controls, including:
  - Reasonable assurances that the maintenance of records accurately, fairly and in reasonable detail reflect transactions and dispositions of School assets;
  - Reasonable assurances that transactions are recorded so as to permit preparation of financial statements in accordance with generally accepted accounting principles and that receipts and expenditures are made only in accordance with proper authorization;
  - Reasonable assurances regarding prevention or detection of unauthorized acquisition, use or disposition of the School's assets; and
  - Obtaining an audit report from an independent auditor in conjunction with an annual audit of the financial statements.

## **EVALUATING BOARD PERFORMANCE**

The Board conducts a self-evaluation at least annually to determine the effectiveness of its functioning and areas for improvement.

**MAINTAINING TAX-EXEMPT STATUS**

Trustees oversee and the Board seeks to confirm that the School does not engage in activities that could jeopardize its tax-exempt status including, at a minimum:

- As part of the annual budget process, reasonable assurances that compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's-length bargaining;
- On an ongoing basis, reasonable assurances that partnerships, joint ventures, and arrangements with management organizations conform to the School's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes, and do not result in inurement, impermissible private benefit, or in an excess benefit transaction; and
- Monitoring the School's existing agreements to reasonably ensure that the School meets its obligations and fulfills any requirements to maintain its tax-exempt status.

**RELIANCE ON ADMINISTRATION AND OUTSIDE ADVICE**

In performing its duties, the Board is entitled to rely on the advice, reports and opinions of counsel, accountants, auditors, other expert advisors and the School administration. The Board shall have the authority to retain and approve the fees and retention terms of its outside advisors.

This Washington International School (“*School*”) Conflict of Interest Policy (the “*Policy*”) shall apply whenever a Trustee, Officer, Key Employee, or person who regularly attends a committee of the Board of Trustees (the “*Board*”) has a financial interest (whether direct or indirect, potential or actual) in any matter being considered by the School.

## **DEFINITIONS**

A ***Related Person*** is any Trustee, Officer, Key Employee, or person who regularly attends a Board committee.

A ***Key Employee*** includes all employees identified as such on the School’s Form 990. Per the Form 990 instructions, a Key Employee includes any individual who meets all of the following three factors: (A) receives more than \$150,000 of annual compensation; (B) (1) has responsibilities, powers or influence over the School as a whole similar to those of officers, directors, or trustees, or (2) manages a discrete segment or activity of the School that represents 10% or more of the School’s activities, assets, income, or expenses, or (3) has or shares authority to control or determine 10% or more of the School’s capital expenditures, operating budget, or compensation for employees; and (C) is one of the 20 employees with the highest reportable compensation from the School (and related organizations) who also meet criteria (A) and (B) above.

A transaction is considered a ***Covered Transaction*** if a Related Person has a financial interest in the transaction because the Related Person has, directly or indirectly, through business, investment, or family: (A) an ownership or investment interest in any entity with which the School has a transaction or arrangement; (B) a compensation arrangement with the School or with any entity or individual with which the School has a transaction or arrangement; (C) a potential ownership or investment interest in, or compensation arrangement with, the School or any entity or individual with which the School is negotiating a transaction or arrangement; or (D) any interest that may appear to be advanced, may compete with the School’s interests, or otherwise may appear to affect the Related Person’s objectivity or independence in fulfilling duties to the School.

***Compensation*** includes direct and indirect remuneration as well as gifts or favors that are not insubstantial (e.g., have a value greater than \$10).

## **PROCEDURES**

- A. **Duty to Disclose.** If a Related Person becomes aware of a current or proposed Covered Transaction, the Related Person must disclose in writing the existence of and all material facts concerning the Covered Transaction to the Board. After disclosure of the financial interest and all material facts, and after any discussion between the Board and the

Related Person, the Related Person shall (1) refrain from using any personal influence to affect the School's decision to enter into the Covered Transaction or make any attempt to influence the deliberations or voting on the Covered Transaction; and (2) physically withdraw from participation in any discussions, deliberations, voting, or decisions regarding the Covered Transaction with other Related Persons, except to respond to requests for information about the Covered Transaction.

- B. **Investigating Alternatives.** The Board Chair may, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed Covered Transaction.
- C. **Determination.** After disclosure, discussion and, if appropriate, investigation of alternatives, the Board shall determine by a majority vote of the disinterested Trustees whether the Covered Transaction is fair, reasonable and in the School's best interest. In conformity with such determination, the Board shall make its decision as to whether to enter into the Covered Transaction or arrangement.
- D. **Records of Proceedings.** The minutes of the Board shall contain the names of the persons who disclosed or otherwise were found to have a financial interest, the nature of the Covered Transaction, any action or investigation undertaken by the Board, and the Board's ultimate decision and rationale.

## **VIOLATIONS**

If the Board has reasonable cause to believe a Related Person has failed to disclose a financial interest, it shall inform such person of the basis for such belief and afford the person an opportunity to explain the alleged failure to disclose and determine whether disciplinary and corrective action are appropriate.

## **COMPENSATION**

A Trustee who receives compensation, directly or indirectly, from the School is precluded from voting on matters pertaining to that Trustee's compensation.

## **ANNUAL STATEMENTS**

Each Related Person shall annually sign a statement affirming that such person: (1) received a copy of this Policy; (2) read and understands the Policy; (3) agrees to comply with the Policy; and (4) understands the School is a tax-exempt 501(c)(3) public charity and must engage primarily in activities which accomplish one or more of its tax-exempt purposes in order to maintain its federal tax exemption.

**PROCEDURES**

Any Trustee, Officer or person who regularly attends a committee of the Washington International School ("**School**") Board of Trustees (the "**Board**") is expected to report violations or suspected violations of the law, regulations, ethical rules, or School policy in accordance with this Whistleblower Policy. This includes complaints and concerns regarding accounting, internal controls, auditing, legal and regulatory matters, harassment, and unsafe conditions. Finance-related concerns may be reported to the Chair of the Finance Committee; all complaints and concerns may be reported to the Head of School or Chair of the Board. Updated contact information for these individuals is available on the School's website.

1. **Submission and Confidentiality.** Complaints must be in writing and include a full statement of the acts or omissions, along with relevant dates, forming the basis of the Complaint. Complaints should state that they are made pursuant to this Policy. A complaint or concern may be submitted on a confidential basis by the complainant. Reasonable efforts shall be made to keep the submission in confidence. Information may be shared with the Head of School, the Director of Human Resources, and others as is determined necessary in the investigation, evaluation, or resolution of the complaint or concern. Under certain circumstances, the matter which forms the basis for such complaint or concern may be required to be reported to a federal or state governmental or regulatory authority or disclosed to the public. In such cases, the identity of the reporting individual shall not be disclosed without that individual's consent unless required by law.
2. **Initial Screening.** Upon receipt of a complaint or concern, the recipient shall conduct an initial screening of the complaint to assess its nature, legitimacy, and significance. If it is determined at any time that the complaint may implicate the recipient, he or she shall notify the Board Chair of that fact, and the Board Chair shall determine whether the recipient may continue with the investigation or appoint another person to assume the investigation instead.
3. **Resolution.** Upon conclusion of the initial screening, the recipient shall report the complaint to the Board and the Board shall review each complaint, conduct further investigation where appropriate, and take or recommend corrective disciplinary action if appropriate.
4. **Documentation.** All submissions, inquiries, discussions, and results shall be documented by the Board and kept in a confidential file for at least seven years following the final disposition of the matter.
5. **No Retaliation.** The School will not discharge, demote, suspend, threaten, harass, or otherwise take any retaliatory action against any individual for reporting in good faith pursuant to this Policy. It is a federal crime to retaliate against any person who provides information to law enforcement authorities regarding the commission or possible commission of any federal offense. Retaliation for reporting any violation of law, rule, or policy is prohibited.
6. **Distribution.** A copy of this Policy shall be distributed to each Trustee, Officer, and person who regularly attends a committee of the WIS Board.

This policy addresses two different vacancy situations involving either the Head of School or the Board Chair: in emergency situations where there is a temporary vacancy and in situations involving a planned departure or transition.

## **SHORT-TERM VACANCY**

### **Head of School**

When the Head of School is temporarily unavailable for a short-term period due to emergency or other unforeseen reasons, the duties of the Head of School shall be performed by the Associate Head of School. Should both the Head of School and the Associate Head of School be temporarily unavailable, the Head of School, in consultation with the Board Chair, shall designate a member of the leadership team to perform the duties of the Head of School. Where both the Head of School and the Associate Head of School are temporarily unavailable, and the Head of School has not designated a member of the leadership team to perform the duties of the Head of School, the duties of the Head of School shall be performed by the Board Chair or the Board Chair's designee. Temporary unavailability is defined as a period no greater than 31 calendar days, after which time an Interim Head of School shall be appointed by the Board.

### **Board Chair**

When the Board Chair is temporarily unavailable for a short-term period due to emergency or other unforeseen reasons, the duties of the Board Chair shall be performed by the Vice Chair. If both the Board Chair and the Vice Chair are temporarily unavailable, and in the absence of direction from the Board Chair, the duties of the Board Chair shall be performed by the Chair of the Governance Committee or the Governance Chair's designee. Temporary unavailability is defined as a period no greater than 31 calendar days, after which time the Board shall elect an interim Board Chair.

## **PLANNED DEPARTURE OR TRANSITION**

### **Head of School**

The Head of School will provide the Board no less than 18 months of notice prior to a planned departure or transition. If the Head of School is unable to provide the Board with 18 months of notice prior to departure, pending completion of a full search for a replacement Head of School, the duties of the Head of School shall be performed by an Interim Head appointed by the Board or, in the absence of an Interim Head, by the Associate Head of School, upon departure of the Head of School. In no event shall either the Associate Head of School or an Interim Head perform the duties of the Head of School for more than 12 months.



**Board Chair**

The Board Chair will provide no less than 12 months of notice of a planned departure or transition. If the Board Chair is unable to provide the Board with 12 months of notice of prior to departure, pending completion of a full search for a replacement Board Chair, the duties of the Board Chair shall be performed by the Vice Chair upon departure of the Board Chair. In no event shall the Vice Chair perform the duties of the Board Chair for more than three months without being elected by the Board to serve as the Board Chair.

In the ordinary course, no later than 12 months before the end of the Board Chair's term, the Board shall select a Chair-Elect, who shall serve in the position of Vice Chair until such time as the Board Chair's term ends and the Chair-Elect is elected by the Board to serve as the Board Chair.

This policy outlines the requirements for obtaining bids for the purchase of goods or services. Purchases must reflect reasonable investment for goods and services and be compliant with applicable laws and regulations. When possible, purchases should further the School’s mission as a nonprofit educational institution. The purpose of this policy is to procure goods and services in which the value of the economic benefit provided does not exceed the value of the amount paid. Quotes and RFP results should be submitted to the Business Office through the Intacct Sage accounting system as outlined below. Contracts are reviewed and signed in accordance with the School’s Contract Policy.

Bids are required based on the following matrix:

| <b>Bid Requirements</b>                                     | <b>Dollar Amount or Type of Purchase</b>   |
|---|--|
| Single Quote<br>Competition is encouraged but not required. | < \$25,000   |
| Three Written Quotes  | \$25,000 - \$250,000   |
| Request for Proposals                                       | >\$250,000<br>Investment Advisor<br>Retirement Plan Consultant/Co-Fiduciary<br>Financial Statement Audit |

**SUPPORTING DOCUMENTATION**

**A. Purchases less than \$25,000:**

A single quote is required for purchases less than \$25,000. Competition is encouraged, but not required. Budget owners must submit a quote substantiating the amount of the purchase to the Business Office through Payment Request workflow in Intacct Sage.

**B. Purchases between \$25,000 and \$250,000**

Three written quotes are required unless a sole source justification is provided in the Vendor Selection Memo and approved by the Chief Financial Officer. A Vendor Selection Memo must be attached to the Purchase Order workflow in Intacct Sage and submitted to the Chief Financial Officer for approval prior to finalizing the purchase.

**C. Purchases greater than \$250,000 or for designated Services.**

A purchase for services, supplies, and equipment for any item or group of similar items over \$250,000 should be processed as a formal solicitation in the form of a Request for Proposals (“RFP”), unless a sole source justification is provided in the Vendor Selection Memo and approved by the Chief Financial Officer. In addition, regardless of the contract amount, the School uses the RFP process when selecting a vendor for certain services, as outlined in the matrix above. For all purchases in this category, a Vendor Selection Memo must be attached to the Purchase Order workflow in Intacct Sage and submitted to the Chief Financial Officer for approval prior to finalizing the purchase.

**REVIEW OF MULTI-YEAR SERVICES**

Service vendors should be reviewed at least every five years using the bid guidelines outlined in the matrix above. A Vendor Selection Memo should be completed to document the review.

This Policy outlines the authority and responsibilities of School personnel in executing and reviewing contracts. Employees of the School who are not members of the Head of School's Senior Leadership Team as defined in Exhibit B ("Vision Team"), have no authority to execute a contract on behalf of the School. A contract is any agreement (whether in writing or oral) between the School and one or more external parties that is intended to create an obligation.

All contracts, prior to being signed, should be submitted to the Business Office through the School's accounting system Intacct Sage. The Chief Financial Officer reviews all contracts and if approved, evidences the approval in writing or through the accounting system workflow. Upon receiving approval from the Chief Financial Officer, expenses that are contemplated in the Board approved annual operating budget are signed in accordance with the signature matrix below.

**CONTRACT SIGNATURE MATRIX**

| <b>Role</b>             | <b>Contract Signature Authority</b>     |
|-------------------------|---|
| Board Chair             | Over \$500,000                          |
| Head of School          | Up to \$500,000                         |
| Chief Financial Officer | Up to \$200,000                         |
| Director of Facilities  | Facilities expenditures up to \$200,000 |
| Vision Team             | Up to \$5,000                           |

Contract signature authority for the Board Chair and Head of School may be delegated in accordance with the *Head of School and Board Chair Succession Policy*.

Contracts requiring Board approval, such as deeds, mortgages, or bonds, are signed in accordance with the School's bylaws. Contracts above \$50,000 that were not included in the annual operating budget require Board approval prior to being signed in accordance with the Contract Signature Matrix.

Whenever possible, vendors should use the school's standard contract template. The standard template includes the School's insurance requirements. Any requests for insurance coverage limits below the School's standard insurance requirements must be approved by the Chief Financial Officer.

## **Appendix A**

### **Division Leaders – Key Questions for Contract Review**

Before sending a contract to the Business Office for approval, Division Leaders should consider the following questions:

#### **GENERAL**

- Is it in the best interest of the School to enter into the contract?
- Does the contract support the School's mission and programmatic goals?
- Does the contract make business sense?
- Are funds allocated for this contract in the budget?
- Are there any potential conflicts of interest?
- Were multiple qualified bids obtained for the work to be performed?

#### **CONTRACT TERMS**

- Are the business and monetary terms correct?
- Is the description of services correct?
- Are the obligations of the School understood and are they correct?
- Are the obligations of the other + correct?
- Is the term (start and end date; duration) correct?

#### **IMPACT ON OTHER DEPARTMENTS**

- Does the contract raise any IT implications (integrations, data security, network, or system compatibility)? If so, have they been discussed with the Director of IT and/or the Director of Academic Technology?
- Does the contract involve a product or digital service with a user interface that must be accessible?
- Does the contract involve the sharing of regulated and/or restricted data? If so, has the Director of Student Information been contacted?
- Will the contract impact security, safety, or general campus operations?
- Are there any long-term hidden costs?

**Appendix B  
Vision Team**

Associate Head of School  
Chief Financial Officer  
Director of Admissions and Financial Aid  
Director of Advancement  
Director of Athletics  
Director of Extended Learning  
Director of Facilities and Operations  
Director of Human Resources  
Director of IDI  
Director of Information Technology  
Director of Marketing and Communications  
Director of the Professional Development Collaborative  
Upper, Middle and Primary School Principals

## **SECTION I: POLICY STATEMENT**

Washington International School (“WIS” or the “School”) accepts appropriate gifts that promote the School’s mission to be an exemplary learning community—enriched by differences, informed through inquiry, global in reach.

## **SECTION II: PURPOSE**

The following policies and procedures are set forth: (1) to establish a framework for the School’s advancement program; (2) to protect the School, its Board of Trustees, staff, and volunteers; and (3) to provide guidance to the School’s advisors, donors, and prospective donors when making gifts to the School.

## **SECTION III: POLICIES**

It is the general policy of the School and its Board of Trustees: (1) to offer diverse opportunities for gift support of the School; (2) to communicate such opportunities to constituents on a regular basis; and (3) to provide the resources for a full and effective development program for the benefit of donors, their advisors, and the School.

The Office of Advancement provides fundraising support for WIS and has the authority to solicit and receive gifts and enter into gift agreements on the School’s behalf. The Office advises the Head of School and other administrators, the Board of Trustees, and others as appropriate on matters relating to the cultivation, solicitation, and acceptance of gifts, grants, and pledges in support of the School. The School may choose to consult with counsel regarding any other gift, grant, or pledge, as circumstances require.

**Endowment Funds.** The minimum required amount to establish an endowed Fund at WIS is \$100,000. A Fund may be named by the donor and fulfilled, as part of a signed pledge, over a maximum of five years. Donors may choose to restrict Funds for specific purposes, including scholarships, faculty support, library and instructional resources, departmental, and other programs deemed by the Gift Acceptance Committee (GAC) to advance the School’s mission and deliver worthwhile impact.

If the Fund does not meet the required minimum balance within five years from the date of agreement, WIS retains the right to consolidate the Fund with other existing Funds at its discretion, to be approved by the GAC. If at any time the GAC determines that the original purpose of the Fund is no longer possible to fulfill, then the Board of Trustees may, after consultation with the Donor(s) where possible, redirect the Fund’s corpus and income to a purpose consistent with the Donor’s interest and the School’s mission.

**Gift Agreements.** WIS requires signed documentation for gifts, grants, or pledges that will be fulfilled over multiple years, as well as pledges designated to capital projects or endowment. Supplemental documentation may be required to establish endowment funds, accept gifts that include naming opportunities, and accept in-kind gifts at the discretion of the GAC.

**Gift Acceptance Committee.** The Chair of the Board of Trustees has established the GAC as a special committee which, in addition to the Chair, is made up of the Chief Financial Officer,

Director of Advancement, the Chair of the Advancement Committee, the Chair of the Finance Committee, the Head of School, and any other person as the Chair shall designate. The Committee's role is, where appropriate, to approve gift agreements, to create and modify endowment funds, and to arrange to conduct fair and appropriate valuations of gifts with respect to internal accounting and donor recognition. The Chair may, at their sole discretion, refer specific matters to the plenary Board for approval.

**Gifts Inconsistent with School Policy, Goals, or Values.** The School may refuse, in its sole discretion, to accept certain gifts, including, but not limited to, those which do not advance the School's priorities, those which may impose undue costs on the School money, those with conditions that the GAC determines are not in the best interests of the School, and/or those which are not consistent with the School's mission or ethical standards. Additionally, the School will not accept gifts or pledges from unaffiliated families who are in the process of applying for admission or entities wishing to contribute on their behalf.

**In-house Solicitations.** No broad-based (i.e. grade-, division-, or school-wide) solicitation of funds should be undertaken by any department, class, team, club, or individual, or organization without the prior approval of the Head of School or that person's designee.

#### **SECTION IV: TYPES OF ASSETS ACCEPTED AS GIFTS**

Consistent with the standards outlined in this document, WIS may accept the following types of gifts, which may be designated as unrestricted or restricted for specific purposes:

**Cash and Cash Equivalents.** One-time or recurring gifts may be paid in cash, with a debit or credit card, or by check or ACH/wire transfer. Contributions of this type are dated as of the date of receipt by the Advancement Office. For cash or check gifts received around the close of the calendar year, the postmark date shall serve as the gift date for donations sent via the US Postal Service. For donations sent via a private delivery service (e.g., UPS, FedEx, etc.), the receipt date shall serve as the gift date.

**Publicly Traded Securities.** The Ways to Give section of the WIS website provides instructions on how to make a stock or wire transfer gift to WIS. It is the general policy of the School to sell all publicly traded securities as soon as practicable after receipt. Pursuant to IRS regulations, when the School receives a gift of stock the donor's gift amount will be recognized at the fair market value (the mean between the high and low) of the securities on the date the donor delivered the securities to the School.

**Pledges.** In consultation with the School, donors may pledge a sum over a period of time, in accordance with a gift agreement between the donor and the School. A pledge to make a contribution may not be considered a charitable contribution until the contribution is received by the School. Pledges may be fulfilled via cash or cash equivalents, or publicly traded securities. The GAC shall be consulted in instances where donors wish to fulfill a pledge using other methods of payment.

**Planned Gifts.** The School may accept forms of deferred or planned gifts. As is the case with all gifts, donors and prospective donors will be advised to seek separate legal or tax counsel with respect to the tax and estate planning implications of any proposed planned gift. For more

information on planned giving options, please review WIS's planned giving website or contact the Advancement Office.

**Cryptocurrency.** Cryptocurrency is treated by the IRS as property. All cryptocurrency gifts to WIS, which require a minimum gift of \$5,000 per transaction, will be reviewed and accepted upon approval from the GAC. If the cryptocurrency gift is accepted, the School will sell or otherwise liquidate the cryptocurrency as soon as it is able to do so.

Pursuant to an IRS Memorandum issued on January 10, 2023 (Memorandum #: 202302012), cryptocurrency gifts of \$5,000 or more require a qualified third-party appraisal for the donor to take a charitable tax deduction. This cost will be borne by the donor. Upon payment/acceptance, the School will provide the donor with a gift receipt that substantiates the receipt of the cryptocurrency as a charitable gift. The receipt generally will not contain a dollar value of the gift, except where the gift is applied to an existing pledge. If the gift is applied to a pledge, the gross proceeds from the sale of cryptocurrency, and not the appraised value, will be applied.

WIS has set its cryptocurrency acceptance minimum threshold to align with the requirements for appraisal by the IRS and reserves the right to adjust that threshold according to evolving regulations.

**Gifts of Goods, Tangible Personal Property and Services (Gifts-in-Kind).** Jewelry, artwork, collections, and other personal property may be accepted as a gift at the School's discretion and for specific purposes. The valuation of tangible personal property that is eligible for a tax deduction based on its fair market value is the responsibility of the donor. Prior GAC approval may be required for the School to accept gifts-in-kind. When deciding whether or not to accept gifts of tangible personal property, the School may consider a number of factors, including, but not limited to:

- Does the property fulfill the mission of the School?
- Is the property marketable?
- Are there any overly burdensome restrictions on the use, display, or sale of the property?
- Are there any carrying costs for the property?

For all gifts of tangible personal property valued in excess of \$500, the School will send an IRS Form 8283 to the donor in January of the year following the donation.

**Real Property.** Gifts of real property (e.g., land, homes, commercial structures) may be accepted by the School with prior approval of the Board of Trustees. Gifts which could involve future expenditures by the School are evaluated by the Board of Trustees for overall benefit to the School before acceptance. Among other things, the School may require an environmental review of the property, and/or a title binder, the cost of which is generally borne by the potential donor.

**Other Gifts.** The School may, in its sole discretion, accept types of gifts other than those listed above, including, but not limited to, closely held securities, remainder interests in property; oil, gas, and mineral interests; bargain sales; life insurance; charitable gift annuities; charitable remainder trusts; charitable lead trusts; retirement plan beneficiary designations; bequests; and life insurance beneficiary designations. Potential donors should contact the Director of Advancement with any questions.



## **SECTION V: GIFT ACKNOWLEDGEMENT**

WIS complies with Internal Revenue Code, Section 170(f)(8), which provides that contributions of \$250 or more must be documented by a contemporaneous written acknowledgment in order to qualify for a tax deduction. It is the policy of the Office of Advancement to provide an acknowledgment and a receipt for tax purposes for each gift of any amount.

## **SECTION VI: GIFT REPORTING**

WIS is a tax-exempt 501(c)(3) public charity, and donations are tax-deductible in the United States to the extent permitted under the law. All gifts shall be received in accordance with Internal Revenue Service rules and regulations. The School follows gift reporting standards outlined by the Council for Advancement and Support of Education (CASE) for conducting its fundraising activities and reporting annual results. Gifts and pledges are recorded on the financial statements in accordance with US Generally Accepted Accounting Principles (GAAP), which may differ from Advancement Office reporting.

## **SECTION VII: CONFIDENTIALITY**

All details related to gift negotiation are to be considered confidential by all parties involved. The details shall include, but not be limited to, the donor's financial information and philanthropic interests, as well as any tax or other legal matters discovered by the School while planning for a gift. Information concerning donors or prospective donors, including the names of their beneficiaries, the amounts of gifts, size of estates, and any other personal or financial information will be kept strictly confidential by WIS, its legal counsel and financial advisors, as appropriate, unless permission is obtained from the donor to release such information, or unless use of such information is required in the administration of the gift. At their request, the names of donors will also be kept confidential by the School. Biographical and financial records, including, without limitation, all "personal information," as defined under Washington D.C. law, stored in any database managed by the School, shall be treated as confidential information and shall not be released or accessed without specific written approval of the donor. Under no circumstances shall data so maintained be released for the purpose of private enterprise of gain by any Trustee, agent, or employee of WIS.

## **SECTION VIII: REVIEW**

This policy shall be reviewed by the GAC every five years or more frequently as determined by the GAC or Board of Trustees. If no changes are deemed necessary, GAC will recommend this policy to the Advancement Committee for approval.

The procedure to amend this policy shall be as follows: Upon the approval of the GAC, the Director of Advancement will present proposed written amendments to the Advancement Committee which shall then make a recommendation for approval by the Board of Trustees. The amendments to this policy shall be effective upon approval by the Board of Trustees.

The policy outlined herein may only be waived by action of the Board of Trustees, except in circumstances for which such authority is delegated to others.

**SECTION IX: CONTACT**

Marisa Alford, Director of Advancement  
marisa.alford@wis.edu  
202.495.7343

**SECTION X: APPROVED BY**

Suzanna Jemsby, Head of School  
Mel Burnett, Chair, Board of Trustees

The mission of the Washington International School (the “**School**”) is to be an exemplary learning community—enriched by differences, informed through inquiry, global in reach. The School’s Admissions Office shall seek to assemble a diverse student body that is capable of succeeding in the School’s curriculum. A diverse student body includes, but is not limited to, students with different racial identity, gender identity, sexual orientation, physical ability, ethnic identity, socioeconomic status, cultural practices/beliefs, nationality, and perspectives.

In establishing policies, procedures, and goals for student recruitment and enrollment, the School makes inclusivity a central tenet, while also complying with local, state, and federal laws. The School accords an admission preference to otherwise qualified siblings and children of WIS students, alumni, faculty, and staff.

The School operates under a clear and consistent set of practices for gathering, disseminating, and maintaining prospective student information, and respects the confidentiality of students, families, and documents in the admission process. The Admissions Office will ensure that the admission process assembles sufficient formal documentation of an appropriate match before offering admission to a student.

The School provides clear information, dates, and timeframes for all aspects of the admission process, including expectations around notification dates, financial aid applications, acceptance of an enrollment offer, waitlist policies, and financial obligations. All School communication about the admission process strives to be consistent, transparent, and disseminated in user-friendly and inclusive formats.

The School shares complete information about the total costs of attending and other financial expectations with families before an enrollment commitment is required. The School ensures that its admission process and commitment deadlines do not restrict unnecessarily the rights of families to make well-informed decisions about enrollment. When determining if an applicant is qualified to attend the School, the Admissions Committee operates need-blind. However, because the financial need of qualified applicants is greater than the available funds, the School is need-sensitive when making final admissions decisions. *See separate Financial Aid Policy.*

The School will not accept gifts from families who are unaffiliated with the School and who are in the process of applying for admission, or from families who otherwise engage in any actions that may affect the independent and objective judgment of pending applications. *See separate Gift Acceptance Policy.*

**FINANCIAL AID**

The School shall maintain a strong commitment to financial aid, and set budgetary allotment for financial aid in consultation with School administration. The School adheres to all applicable local, state, and federal laws and regulations, including antitrust laws and those that require nondiscriminatory practice in administering its financial aid policies.

Financial aid shall be used to support families who could not otherwise afford to enroll their children at the School and the School maintains documented procedures that ensure a fair, consistent, and equitable assessment of each family's ability to contribute toward educational expenses. Financial aid grants do not cover the entire annual cost of enrollment. All families pay some portion of tuition and fees and are expected to make funding their child(ren)'s education a priority. Financial aid is available for Preschool through Grade 12.

Financial aid grants shall be awarded in accordance with the strategic enrollment goals of the School, as set forth by the Director of Admissions and Financial Aid, and in consultation with School administration. The school commits to providing financial aid dollars to admitted applicants who demonstrate that their family resources are insufficient to meet all or part of the total educational costs. The school continues to provide support to students as long as they demonstrate financial need. Awards are reviewed annually and adjusted, based on an analysis of updated financial information submitted by the parents. The school makes and communicates financial aid decisions in a manner that allows families to make timely, careful, and fully informed enrollment decisions.

The school safeguards the confidentiality of financial aid applications, records, and decisions while respecting the right of each family to discuss its own financial aid outcomes in an appropriate manner.

The school maintains the same standards of behavior and academic performance for recipients of financial aid as it does for non-recipients.

The School is an equal opportunity employer. In order to provide equal employment and advancement opportunities to all individuals, employment decisions and selection of the Board of Trustees at the School are based on merit, qualifications, and skills. The School is committed to a policy of non-discrimination and equal opportunity for all employees, Trustees, and qualified applicants without regard to race, color, religion, national origin, sex, sexual orientation, gender identity or expression, age, disability, political affiliation, or any other status protected by applicable law, including the DC Human Rights Act. The School makes reasonable accommodations for qualified individuals with known disabilities and/or pregnancy-related conditions in accordance with applicable law. This commitment is evident in all aspects of the School's employment practices and policies, including recruiting, hiring, job assignment, promotion, training, benefits, compensation, discipline, and termination.

The School is also committed to non-discrimination in its admission decisions and in the administration of its educational, admissions, scholarship and loan, athletic, and other School-administered policies and programs. The School admits qualified students without regard to race, color, national and ethnic origin, sex, sexual orientation, gender identity or expression, religion, mental or physical disability, age, or any other status protected by applicable law, including the DC Human Rights Act, to all the rights, privileges, programs, and activities generally accorded or made available to students at the School.

Our Mission is to be an exemplary learning community—enriched by differences, informed through inquiry, global in reach. Consistent with this Mission, the School strives to teach students to be independent, critical thinkers. The School welcomes civil dialogue among all community members and fosters such discussion by encouraging students to ask questions and test hypotheses, to consider global perspectives, and to take individual responsibility in support of their beliefs. The School is strengthened by the broad diversity of viewpoints within its community, and it is committed to encouraging inquiry and discourse.

This Communications Policy addresses **official School communications**, by any means, from the Head of School, or from another member of the School community when such communications could be perceived as stating a position on behalf of the School. This policy does not restrict the ability of members of the WIS community—acting in their own capacity—to express themselves or to engage in political/partisan activity. Nor does it restrict the ability of WIS students to explore and engage in civil dialogue regarding political or partisan issues in a manner that complies with the School’s rules and policies. Finally, this policy does not bar communications that highlight student learning, class/club activities, or other School activities (as long as such activities conform to School rules and policies).

- A. The School is a non-partisan organization with an educational charter. Consistent with this, the School shall not engage in partisan or political activities, including endorsing political candidates or taking partisan positions. As a general matter:
  - 1. The School shall apply its rules and policies in a non-partisan, non-political manner.
  - 2. The School shall not comment or take a position on political or partisan events, wherever they are occurring, unless the School is directly impacted and, in all events, only with approval of the Executive Committee of the Board of Trustees.
  - 3. The School shall not organize or promote participation in off-campus political or partisan rallies or protests.

As with all other activities, political engagement on campus must comply with the School’s rules and policies.

- B. The School acknowledges a variety of issues are important to members of the community and understands there will be times when some in the community would like to see recognition by the School of an issue, movement, or event. As a general matter:
  - 1. An important component of the School’s Mission is to foster discussion and dialogue in the classroom and amongst teachers and students, and we strongly encourage such discussion and dialogue across a broad range of topics and issues.

2. Respect for the diversity of viewpoints in the WIS community means the School cannot be in the position of choosing amongst the many issues that concern our community and WIS will therefore generally refrain from official comment on such matters.
3. The School may issue official communications relating to large gatherings and other highly publicized events in the Washington, DC, area to the extent those events will or have the potential to impact the operations of the School or the WIS community.

These guidelines establish priorities for the use of academic and other general Washington International School (WIS) facilities to ensure they are available to serve the interests of WIS and the WIS community. WIS ensures that spaces continue to be available for the primary institutional purpose for which WIS was designed and is maintained. To this end, some facilities may be held in reserve at various times of the year for the exclusive, or priority use of, WIS and the WIS community. Priority will always be given to educational and scholarly purposes in support of the WIS mission.

Portions of the campuses may be available for public and non-academic events on a limited basis. WIS, in its sole discretion, can reject a request if it deems the intended use to be inconsistent with, or contrary to, WIS's mission, or for any other reason.

Campus facilities will be available for use in accordance with the following guidelines. Reservations will be made on a first-request basis, subject to the need of the facility for a higher-priority WIS use.

### **CAMPUS FACILITY USE CLASSIFICATION AND PRIORITIES**

**Sponsored events** are WIS events in which all content, planning, and logistics are determined by WIS personnel, and are in alignment with the WIS mission (e.g., WISSIT, auction, WISEL programs, Bazaar, etc.).

- Rental fees are waived
- No agreement is required
- Event liability insurance requirements is at the discretion of WIS

**Affiliated events** are not WIS events. WIS may derive some benefit from holding the event on campus or from affiliation with the organization associated with the event, but the organization, and not WIS, is primarily responsible for determining the content, agenda, logistical arrangements, and costs for the event. The event must support and benefit the mission of WIS. WIS works directly with the external organization on event arrangements (e.g., community service, Capital Educators, Tregaron Conservancy, iDrive Smart).

- Rental fees are 50%, or waived
- Agreement is required
- Event liability insurance requirements is at the discretion of WIS

**Hosted events** are not WIS events. These events include requests from non-campus groups, organizations, or individuals for events not sponsored by or affiliated with WIS (e.g., weddings, business retreats, camps).

- Rental fees apply
- Agreement is required
- Event liability insurance is required for user and vendor



## **USE REQUIREMENTS**

Certain restrictions must be imposed on users of campus facilities to protect WIS's primary functions, public image, institutional integrity, and tax-exempt status. Users must agree that any required licenses, approvals, or certifications will be maintained relative to any activities conducted on campus facilities, and that all activities will comply with current codes. Users will be required to follow all WIS policies.

Inquiries about terms and conditions should be directed to the WIS Director of Facilities and Operations.

## **USE FEES**

All use of WIS facilities by non-WIS-sponsored groups is subject to use fees. If the use requires special services or equipment from WIS, additional charges may be made for these services. Alumni, current families, faculty, and staff may be offered a discounted rate, at the discretion of WIS.

Fees assessed for all facilities use are determined by the scope and services for each event and will be paid according to the Facility Use Agreement.

## **AGREEMENT AUTHORITY**

The Director of Facilities and Operations administers this policy. Use agreements of over 28 days (cumulative or consecutive) during the WIS fiscal year (July 1 through June 30) require approval of the WIS Chief Financial Officer. Policies and guidelines are subject to change without notice.

External users will sign Campus Facility Use Agreements appropriate to the space and nature of use. As identified in WIS's Contract Policy, WIS representatives authorized to sign agreements must have formal, delegated contract authority to do so.

## **ANNUAL SUMMARY**

An annual summary of facilities rentals (affiliated and hosted events) will be prepared and shared with the Board Facilities Committee.