



**CINCINNATI WALDORF SCHOOL
GIFT ACCEPTANCE and SOLICITATION POLICIES AND PROCEDURES
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Cincinnati Waldorf School
GIFT ACCEPTANCE and SOLICITATION POLICIES AND PROCEDURES

I. PURPOSE

The Gift Acceptance Policy Statement below is designed to provide guidance to the Cincinnati Waldorf School (“CWS”) community and the general public so as to facilitate the gift-giving process. CWS does not intend to stifle philanthropic creativity and giving. Therefore, this policy is to be interpreted with flexibility so that prospective donors may enjoy the greatest freedom possible as they make decisions about gift giving to CWS.

The guidelines presented in this document have been established to ensure that:

- a. informed and consistent decisions are made on the acceptance of gifts;
- b. appropriate administrative, legal, and accounting practices and procedures are followed;
- c. all donors are recognized and treated equitably; and
- d. the public image of CWS is maintained or strengthened as a result of its gift acceptance policies and practices.

II. CWS MISSION

The Cincinnati Waldorf School educates the unfolding capacities of students by engaging the creative imagination of the mind, the spirit of the heart, and the skillful use of the hands. The community actively participates in creating an environment that supports raising children who become self-reliant, creative, and responsible adults.

III. GENERAL POLICY STATEMENTS

Cincinnati Waldorf School only solicits and accepts gifts that are consistent with our stated mission, beliefs or pedagogical priorities. CWS values and will protect its integrity, its independence, and the academic freedom of the school. CWS will not accept any gift that:

- a. Violates Internal Revenue Code requirements or any other federal, state, or local laws and regulations;
- b. Would improperly inure to the benefit of any individual or in a manner that would jeopardize the tax-exempt status of CWS;
- c. Has restrictions against CWS seeking gifts from other donors;
- d. May expose CWS to adverse or negative publicity;
- e. Requires expenditures or administrative effort beyond our resources;
- f. Involves CWS in unexpected responsibilities and costs because of its source, conditions, or purposes;
- g. Involves unlawful discrimination based upon race, religion, sex, age, or national origin; or
- h. Drives CWS’s agenda or short and long term priorities.

CWS will value and receive all gifts in accordance with all applicable federal, state, and local laws, and will seek professional counsel as needed in the exploration and execution of accepting gifts.

Any gift may be discussed and/or presented to the Board of Trustees for approval at the discretion of the administration. Gifts whose acceptability is in question will be referred to the Board of Trustees. The Board may withhold approval of acceptance, pending a review by faculty members and/or administrative personnel appointed for that purpose. With regard to gifts not falling within the categories above, the Board delegates the authority for receiving gifts to the Development Office.

Unrelated Business Income. It is the policy of the Cincinnati Waldorf School not to accept gifts which create unrelated business income which would subject CWS to income tax. Examples of such gifts include stock in S Corpora-

tions, certain partnership interests, and encumbered property. Departure from this policy will be considered by the Board of Trustees, and Finance and Development committees on a case-by-case basis.

Right to Refuse Gifts. The Cincinnati Waldorf School reserves the right to refuse any gift or bequest that it believes is not in the best interests of CWS.

Restricted Gifts. Although donors will be permitted to specify the general purpose for which a non-annual fund or event gift is to be used, CWS will not accept gifts for purposes that are too restrictive in nature or that do not support our general mission. Any gifts which are to be restricted as to purpose, and all endowments, must be approved by the Board of Trustees. Endowment contributions of less than \$1,000 will be placed in CWS's unrestricted funds.

IV. GIFT SOLICITATION AND DONOR RELATIONS

Cincinnati Waldorf School is operated through funds received from tuition and fundraising income. Gifts are encouraged to enhance the current programs and to provide funding for the long-term goals of the school. They may be sought from individuals, businesses, corporations, foundations, and federal, state and local governments. Some gifts are subject to Board or administrative approval. It is very important to note that all gift solicitation of internal and external fundraising activities must be coordinated through the Development Office. This policy will ensure steady and smooth solicitation activity and avoid donor confusion and over-solicitation which can jeopardize cultivation efforts and long term revenues for the school.

CWS is committed to serving and protecting the best interests of the donor and of CWS and its mission in the gift solicitation, planning, and acceptance process by:

- a. Encouraging donors to explore all aspects, opportunities, costs, and alternatives with regard to gift planning decisions;
- b. Maintaining confidentiality throughout the gift process and only sharing pertinent information with professional counsel, staff, and volunteers to the extent it is necessary;
- c. Refraining from releasing information that is not public without the express permission of the donor; and
- d. Encouraging donors to seek independent professional counsel to represent their interests.

Additionally, all staff, volunteers, and members of the Board of Trustees will conduct themselves in accordance with the Rules of Confidentiality:

- a. Staff and volunteers will inform, guide, and otherwise assist donors who wish to support CWS, but in no way will they pressure or unduly persuade them;
- b. All information concerning prospective donors, including names and addresses, names of beneficiaries, nature and value of estates, amounts of provisions, etc., will be kept strictly confidential by staff, volunteers, and members of the Board of Trustees unless a donor grants permission to use selective information for purposes of referral, testimonial, or example;
- c. Donor requests to remain anonymous, to have their names removed from mailing lists, or to restrict solicitations will be promptly honored; and
- d. Staff or volunteers will not enter into any transaction that could form the basis of a conflict of interest or an appearance of a conflict of interest.

V. RESTRICTION ON INVESTMENT OF GIFTS

As a normal course, CWS will encourage donors to entrust endowment gifts to CWS without restrictions on the investment of these funds. On occasions when a donor wishes to place restrictions on the form of investment of an endowment gift, such funds will be invested according to the donor's requirement only to the extent such requirement is a condition of the gift.

I. FEES

The donor will assume the responsibility for the payment of fees associated with appraisal, review, and evaluation of a gift, such as attorney fees, appraisal fees, and the like. CWS may pay these costs under certain circumstances, with prior written notice to and approval from the Board of Trustees.

Fees for Gift Recognition. CWS will bear the cost of stewarding and recognizing gifts, such as ceremonies, plaques, and commemorative items. These costs, if any, will be considered when approving a gift for acceptance.

VII. GUIDELINES BY METHODS OF GIVING

Many types of assets may be used to provide gifts to CWS. By offering a variety of methods of giving, CWS allows donors to be creative and to choose the most appropriate for their circumstances and interests.

Outright gifts are those placed at the immediate disposal of CWS and in which the donor retains no interest. They may be either restricted or unrestricted in purpose. Gifts that are donated to CWS without any express limitations placed upon them will be credited to the unrestricted fund accounts and used in keeping with its mission. Temporarily restricted gifts (e.g. those designated to a specific program or purpose) and permanently restricted gifts (e.g. endowments) will be credited to the appropriate accounts and used in accordance with the wishes of the donor.

A. CASH GIFTS

CWS may accept cash, checks, and money orders in any amount. For example, checks should be made out to the Cincinnati Waldorf School. The most frequent methods used to make gifts to CWS are by personal check or credit card. The postmark date or the date delivered is the gift date of record for gifts of cash mailed to CWS. The date of the credit card transaction is the gift date of record for gifts sent via credit card. At the end of the calendar year, CWS considers the postmark date to clearly establish the correct year the gift was received for tax deduction purposes. For gifts hand delivered to the school, the date delivered is the gift date of record. Under no circumstances will a gift date of record be earlier than the date actually received or the postmark date.

Any cash gifts given to the school which are not contributions toward fundraising events or have restricted giving limitations will be accounted for within the annual fund (Children's Campaign). If ambiguity exists regarding where the gifts should be accounted for, resolution discussions should include the Board of Trustees and Director of Development.

B. PLEDGES

Pledges are also a frequent method used at CWS to make a gift. Pledges for the Children's Campaign may be made for up to a 12-month period and will be counted when all payments toward the gift total have been made. For larger capital campaigns (\$1,000,000+), pledges may be made for up to a five-year period and will be counted when a signed and dated pledge acknowledgement is received. The pledge card must also indicate an amount pledged and a pledge payment schedule in order to be accepted and processed.

C. GIFTS OF SECURITIES

Publicly traded securities, shares of stock in closely held companies, bonds, and government issues may be given to CWS.

Publicly Traded Securities: These are securities regularly traded on a public stock exchange. The value of the gift will be calculated using the mean of the highest and lowest selling prices quoted for the stock on the day of the gift, as

C. GIFTS OF SECURITIES, cont.

defined below. CWS has a stock account that is used to receive all stock donations and CWS reserves the right to add any received stock to our investment portfolio.

Closely Held Securities: These are shares of stock in entities that have been organized for profit-making purposes and are rarely traded on stock exchanges. Donors may gift shares of closely held corporate securities to CWS in the same manner as publicly traded securities. However, because closely held stock is not publicly traded, these securities present unique concerns. To convert them into cash, CWS must first own the securities. Thus, it cannot formally or informally enter into any redemption agreement with the donor. Gifts of closely held securities must be reviewed and approved by the Board of Trustees, Development Office, and administration.

In order for CWS to consider gifts of non-publicly traded securities for acceptance, the prospective donor must:

- a. Provide a written donative instrument indicating the donor's intention to make the gift and a statement of its purpose;
- b. Provide financial/valuation information on the security, including appraisals and/or statements of value and information on potential liabilities;
- c. Provide copies of any governing instruments and agreements restricting transferability and information on other holdings; and
- d. Properly assign the ownership of the securities to Cincinnati Waldorf School.

Methods of Delivery: If securities are hand delivered to CWS, the value of the gift will be calculated using the mean of the highest and lowest selling prices quoted for the stock on the date of their delivery to CWS.

If the securities are mailed to CWS, the value of the gift will be calculated using the mean of the highest and lowest selling prices quoted for the stock on the date the securities were mailed. If the donor mails the stock certificate and stock power under separate covers, the postmark date on the stock power will be used as the gift date.

If the securities are transferred in electronic form, the date the shares are received by CWS's broker will be the gift date of record. The value of the gift will be calculated using the mean of the highest and lowest selling prices quoted for the stock on that date.

D. REAL ESTATE

Cincinnati Waldorf School may accept gifts of real estate subject to review of the following factors:

- a. The usefulness of the property for CWS purposes;
- b. The marketability of the property;
- c. The existence of restrictions, reservations, development consideration, easements, and/or other limitations;
- d. The existence of encumbrances, such as mortgages and mechanics liens;
- e. Carrying costs, such as property owner's association dues, taxes, insurance, and other maintenance expenses; and
- f. Fair market value in relation to the costs and limits listed above determined by a qualified appraisal conducted in accordance with IRS standards.

Prior to acceptance of any parcel of real property, an assessment of the potential environmental risks will be conducted. This assessment will include the following:

- a. An inquiry into the present owners' knowledge of the history of the property;
- b. A title search to determine who the prior owners might have been;
- c. A consultation with federal, state, and local environmental agencies to find out whether the property has any history of hazardous waste contamination; and

d. A visual inspection of the property for any evidence of environmental hazards. An environmental assessment conducted by a professional service may also be required.

D. REAL ESTATE, cont.

Prior to the acceptance of a gift of real estate, the Development Office will consult with the Board of Trustees and administration concerning the implications of accepting the gift. The Board will accept only real estate which can be used by CWS to further its mission or can be sold within a reasonable period of time.

Prior to acceptance, the following information should be provided by the donor and reviewed by the appropriate committee and/or professionals as deemed appropriate:

- a. Map showing location of property;
- b. Legal description of property;
- c. Proof of ownership (deed);
- d. Survey of subject property;
- e. List of improvements;
- f. Copies of current leases, if any;
- g. List of encumbrances, including deed restrictions or covenants, liens, and any current expenses;
- h. Copy of current year's tax bill;
- i. Proof of payment of taxes and association fees, if any;
- j. Copy of title policy or a recent title commitment, including copies of all documents shown as exceptions to title on the report;
- k. Recent appraisal or other acceptable valuations, which will be attached to the donor's IRS Form 8283;
- l. A written statement from the donor identifying any known waste disposal sites or spills of hazardous waste material on the property or a statement to the contrary;
- m. Written statement from the donor outlining purpose of gift and any gift restrictions; and
- n. Environmental Impact Study – Level 1 Environmental Impact Study and Audit and, if necessary, a Level 2 study and Audit.

E. SPONSORSHIPS

CWS wishes to solicit and accept cash sponsorships that support the fundraising efforts for development events and provide for a partnership with select companies. Cash sponsorships from companies, other organizations, and individuals may be made to CWS to support educational activities or programs, social events or student activities, and fundraising activities such as Harvest Fest or the Spring Gala, consistent with the gift policies of CWS. Cash sponsorship gifts may be solicited and accepted as the form of the gift can be used immediately by CWS.

Definitions

Corporation: A for-profit or non-profit entity (business, company, or merchant) acting under a legal charter (e.g., state business license) having its own rights, privileges, and liabilities.

Corporate Sponsorship: Company advertising in exchange for financial support and/or goods and services.

CWS considers donated materials and services as contributions based on the following criteria:

- Sponsorship agreements must not give unfair advantage to, or cause discrimination against, sectors of the community.
- All gifts, grants, and/or support must protect the principle of intellectual freedom. Sponsors may not direct the selection of collections or require endorsement of products or services.

E. SPONSORSHIPS, cont.

- All gifts, grants, and/or support must ensure the confidentiality of user records. The Cincinnati Waldorf School will not sell or provide access to Cincinnati Waldorf School lists or records in exchange for gifts or support.
- All gifts, grants, and/or support must leave open the opportunity for other actual or potential donors to have similar opportunities to provide support to the Cincinnati Waldorf School.

F. GRANTS

- CWS seeks grants from individuals, partnerships, corporations, organizations, government agencies or other entities without limitations—unless acceptance from a specific source is inconsistent with CWS’s beliefs, values and mission.
- For reporting and consistency, all funds from foundations in the form of grants, sponsorship support, and individuals should involve and be facilitated by the Development Director unless otherwise indicated by the Development Director. When new grant opportunities arise, deadlines and contact details should be shared with Development Director with a minimum of one month prior to application deadline to facilitate smooth application processes.
- CWS will not accept gifts or grants unless the actual identity of the donor is fully disclosed.
- CWS will never accept grants from organizations who may be harmful to our community or when it’s services are incompatible with our philosophy.
- Granting bodies are encouraged to offer general unrestricted gifts and grants as well as those in support of areas reflecting their interests.
- When grants with restrictions are accepted, restrictions will be honored. However, at no time will CWS accept any grants that are specifically tied to any restriction that seeks to influence the development of any policy or require a recommendation of any external product.

Recognition and Acknowledgement. The Cincinnati Waldorf School will ensure that each sponsor receives acknowledgement and to the degree that the donor is willing, public recognition. The following guidelines will be used in providing acknowledgement to and recognition of sponsors:

- A letter of acknowledgement for gifts of money will be sent to all sponsors and a copy will be kept with centralized development records located on the school premises.
- Any special recognition agreements will be stipulated in the letter.
- Public acknowledgement of sponsorship in the Cincinnati Waldorf School's promotional materials will normally be restricted to a statement of the sponsor's name and a display of logo. Standards controlling the size, format, and location of such acknowledgment will be done in collaboration with the Director of Development and printer to ensure both consistency and quality of appearance. Such acknowledgement will not take precedence or have prominence over the Cincinnati Waldorf School's own logo or promotional material.
- In all cases, the type and scope of donor recognition required by the donor will be weighed against the benefit to the Cincinnati Waldorf School.

Gift Facilitation and Approval

All gifts, grants, or in-kind support given with special requirements must be approved by the Director of Development. The solicitation of gifts, application for grants, or in-kind support by Cincinnati Waldorf School staff or Friends of the Cincinnati Waldorf School and valued over \$500 must receive prior approval of the Director of Development.

Authority for Implementation

The Cincinnati Waldorf School reserves the right to make decisions regarding the implementation of each sponsorship. Purchasing decisions, including type of equipment, materials, furnishings, and other components of a gift, will reside with Cincinnati Waldorf School administration. All details as to design of programs and allocation of sponsorship resources will also reside with Cincinnati Waldorf School administration.

F. IN-KIND GIFTS

Gifts of material, products, or services may be accepted when the form of the gift can be used immediately by CWS. CWS considers donated materials and services as contributions based on the following criteria:

- a. the materials received/services performed are a normal part of CWS operations and otherwise would be purchased or performed by staff;
- b. the individual(s) providing services normally are compensated for such services; or
- c. the materials/services are substantially the same as those normally purchased by CWS.

F. IN-KIND GIFTS, cont.

Contribution values shall be as allowed by IRS regulations, and shall be the responsibility of the donor. CWS may record an estimate of the fair market value of an in-kind gift on the donor's gift history, but in no case shall it issue a gift receipt stating that value; such gift receipts shall include only a description of the materials/services donated. Credit for IRS approved gift values shall be added to the donor's gift history.

Recognition of In-Kind Gifts. Appreciation of in-kind contributions will always be publicly recognized by CWS in appropriate publications in print and online, with the donors' names listed under the respective gift category amount related to the "retail value" of products, time, or services donated. As stated previously, those figures would not be IRS-deductible amounts, and are not certified as such.

Donation of Service. Donations of time by local corporations, entities, or individuals for which a dollar value cannot be readily established and which are not recognized by the Internal Revenue Service as contributions for income tax purposes are appreciated by CWS, but values are not recorded and reported in our database as tax deductible. CWS will always acknowledge such donations, when appropriate, and should maintain records of the donations.

Event Tickets for Cash Sponsorships

All cash sponsorships will receive the following complimentary ticket allotments:

\$10,000 Annual Sponsor (20 Tickets)

\$5,000 Platinum Leaf Sponsor (10 Tickets)

\$2,500 Gold Leaf Sponsor (5 Tickets)

\$1,000 Silver Leaf Sponsor (3 Tickets)

\$500 Bronze Leaf Sponsor (2 Tickets)

\$250 Palladium Leaf Sponsor (1 Ticket)

This allotment policy will be reviewed on an annual basis to ensure it still meets CWS fundraising stewardship needs and financial needs.

G. TANGIBLE PERSONAL PROPERTY

Cincinnati Waldorf School may accept gifts of tangible personal property, including works of art, jewelry, antiques, coin, stamp, and other collections, livestock, automobiles, manuscripts, and books. Such gifts may be accepted only after a thorough review of:

- a. The usefulness of the property for CWS purposes;
- b. The marketability of the property;
- c. The existence of restrictions, reservations, and/or other limitations; and
- d. Carrying costs such as insurance and other maintenance expenses.

An important issue for donors to consider before donating a gift of tangible personal property is whether they would like CWS to use or display the property. Prospective donors should be advised that CWS reserves the right to sell or otherwise dispose of the personal property in question if such action is financially advisable or necessary. If CWS intends to sell a gift immediately rather than use it, the donor must be informed that IRS rules will probably limit the amount of the charitable deduction to the donor's cost basis. Whenever donors estimate their gifts of tangible personal property at \$5,000 or more, they must obtain a written appraisal by a qualified independent appraiser at their own expense. Cincinnati Waldorf School cannot appraise or assign valuation to gifts of tangible personal property. Such gifts will be accepted at the discretion of the Board of Trustees.

H. RETIREMENT PLANS

Cash gifts, publicly traded securities, closely held securities, real estate, or tangible personal property held in retirement accounts must adhere to the policies for those types of gifts.

I. LIFE INSURANCE

Gifts of life insurance may be in the form of an outright gift of the policy, in which case CWS becomes the owner and beneficiary of the policy. The naming of CWS as beneficiary and/or owner of an insurance policy shall imply no obligation on the part of CWS to provide premium payments. Naming CWS as a revocable, irrevocable, or partial beneficiary of a policy does not subject the gift to consideration under this clause. When policy benefits are paid out to CWS as a beneficiary, the gift will be treated as an outright gift of cash.

J. CHARITABLE GIFTS FROM CWS

CWS recognizes the importance of charitable giving to other Waldorf Schools and Waldorf-related organizations which operate in support of Waldorf pedagogy. In cooperation with the College, Board, Finance Manager, Finance Committee, and the Director of Development, all charitable giving efforts from CWS to other Waldorf organizations shall be vetted for approval based on the following criteria:

First Steps. Requested charitable gifts from CWS should be taken before The Finance Committee, College, and Director of Development for discussion and resolution.

Mission Alignment. The above bodies should evaluate the gift and reach a consensus that it falls in alignment with the CWS mission. Gift requests which fall out of alignment with the CWS mission will not be approved.

Conflicts of Interest. CWS officials should ensure that any person or persons responsible for the facilitation or distribution of the donated funds will not personally (families, friends, associates, etc.) benefit in any way.

Donor Restriction Violations. To avoid the risk that select donors would not approve of their contributions going to another charity without their say, CWS officials should ensure that there are no past, present, or anticipated future violations of donor restricted gifts.

J. CHARITABLE GIFTS FROM CWS, cont.

CWS Financial Health. CWS officials will ensure that donating funds will not imperil the School's own short and long-term financial health. The Finance Committee and the Director of Development should reach a consensus that the donation is appropriate, within the realm of good fiduciary judgement, and takes into account overall charitable giving for the current fiscal year.

VIII. GUIDELINES BY FORMS OF GIFT

A. CHARITABLE TRUSTS

CWS shall strongly discourage being named as Trustee to any Trust. However, if the organization is to serve as Trustee, the terms of the agreement should preferably contain the following provisions:

- a. the percentage to be paid from a trust for any income recipient shall be no less nor greater than as determined by prevailing Federal Tax code;
- b. the donor may retain the right to terminate CWS as trustee and may appoint a successor trustee that is a professional corporate trustee;
- c. any fees associated with the administration of a charitable trust or for the payment of investment advisors will be paid out of the trust; and
- d. CWS will have total discretion for the investment of trust assets when acting as a sole trustee and may appoint investment advisors.

To avoid conflicts of interest, no CWS staff member may serve as trustee or executor for a donor or prospective donor without first securing permission from the Board.

VIII. GUIDELINES BY FORMS OF GIFT, CHARITABLE TRUSTS, cont.

Cash and publicly traded securities are preferred assets for funding charitable trusts. Real estate may also be used to establish a trust, in which case all the policies regarding real estate gifts will be followed.

B. BEQUESTS

All bequests received will be used as CWS policies dictate unless otherwise specified by the donor. Current policy is that at least 25% of the unrestricted bequeathed amount will be applied to the CWS endowment, with the balance applied to current operations. The Board of Trustees may at its discretion apply a larger proportion to endowment. If the bequest involves securities, real estate, or tangible personal property, etc., the respective policies for those types of gifts will be followed.

C. GIFT ANNUITY

CWS will accept a gift annuity if the annuity administration and liability can be placed with a third party.

D. LIFE ESTATES/ESTATE FOR TERM OF YEARS

CWS may accept a gift subject to a life estate agreement or a Term of Years whereby the donor transfers ownership of the real estate to CWS. Subject to previous policy statements and approval by the Board of Trustees, the donor may retain the deed and the use of the property for life or the life of another. Any life estate agreement must clearly establish that the donor will assume responsibility for the cost of upkeep and maintenance, real estate taxes, insurance, capital repairs, and other fees related to the property for the duration of the life estate or term of years.

D. LIFE ESTATES/ESTATE FOR TERM OF YEARS, cont.

Arrangements to cover pre- and post-transfer expenses shall be agreed upon in writing by the donor and CWS prior to the gift being accepted. Any tangible personal property associated with real estate property gifts shall be segregated into separate gift proposals and reviewed under the terms governing that type of gift. Upon the expiration of a specified time period or the death of the occupant(s), CWS will own the entire interest in the property.

IX. FINAL APPROVAL AND ACCEPTANCE OF GIFTS

Any gift requiring documentation to effectuate acceptance, the creation of endowment programs, or the transfer of real or tangible personal property to CWS must be approved by Cincinnati Waldorf School's attorney and approved by the Board of Trustees. Documents shall be executed in duplicate, and the originals shall be sent to the donor and to the Board of Trustees.

X. DONOR BILL OF RIGHTS

- a. To be informed of CWS's mission, of the way we intend to use donated resources, and of our capacity to use donations effectively for their intended purposes.
- b. To be informed of the identity of those serving on CWS's Board, and to expect the Board to exercise prudent judgment in its stewardship responsibilities.
- c. To have access to the CWS's most recent financial statements only upon request.
- d. To be assured that their gifts will be used for the purposes for which they were given.
- e. To receive appropriate and equitable acknowledgement and recognition.
- f. To be assured that information about their donation is handled with respect and with confidentiality to the extent provided by law.
- g. To expect that all relationships with individuals representing organizations of interest to the donor will be professional in nature.
- h. To be informed whether those seeking donations are volunteers, employees of the organization, or hired solicitors.

X. DONOR BILL OF RIGHTS, cont.

- i. To have the opportunity for their names to be deleted from mailing lists that an organization may intend to share.
- j. To feel free to ask questions when making a donation and to receive prompt, truthful, and forthright answers.

XI. EXECUTION OF POLICY AND REVIEW

Responsibility for execution of the policies and procedures outlined in this statement is delegated by the Board of Trustees to the Development Committee. The Gift Acceptance Policies and Procedures shall be reviewed periodically by the Development Committee of the Board and revised as appropriate.

Adopted by the CWS Board of Trustees

Date: **TBD**