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Form

990**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No 1545-0047

2009**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2009 calendar year, or tax year beginning September 1, 2009, and ending August 31, 20 09

- B** Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type See Specific Instructions

C Name of organization Walworth Barbour American International School

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address)

PO BOX 484

Room/suite

City or town, state or country, and ZIP + 4

Even Yehuda 40500 ISRAEL**D Employer identification number****98 6004081****E Telephone number****(972) 98901000****G Gross receipts \$****F Name and address of principal officer****John E Gates 79 Kibbutz Galliot St ISRAEL****H(a) Is this a group return for affiliates?** ☐ Yes ☒ No**H(b) Are all affiliates included?** ☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶**I Tax-exempt status** ☒ 501(c) () (insert no) ☐ 4947(a)(1) or ☐ 527**J Website: ▶ www.wbais.org****K Form of organization** ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L Year of formation** **1967****M State of legal domicile****Part I Summary****1** Briefly describe the organization's mission or most significant activities**The school's mission is to provide a secular American education from kindergarten to 12th grade****The school provides schooling primarily to the children of the diplomatic community of Israel.****2** Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets**3** Number of voting members of the governing body (Part VI, line 1a) **3 7****4** Number of independent voting members of the governing body (Part VI, line 1b) **4 7****5** Total number of employees (Part V, line 2a) **5 140****6** Total number of volunteers (estimate if necessary) **6 40****7a** Total gross unrelated business revenue from Part VIII, column (C), line 12 **7a 266,843****b** Net unrelated business taxable income from Form 990-T, line 34 **7b 0****8** Contributions and grants (Part VIII, line 1h) **8 961,796 1,004,723****9** Program service revenue (Part VIII, line 2g) **9 11,698,870 15,088,252****10** Investment income (Part VIII, column (A), lines 3, 4, and 7d) **10 -170,186 80,352****11** Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) **11 108,249 126,524****12** Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) **12 12,598,729 16,299,851****13** Grants and similar amounts paid (Part IX, column (A), lines 1–3) **13 512,160 628,645****14** Benefits paid to or for members (Part IX, column (A), line 4) **14 0 0****15** Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) **15 9,495,510 8,331,785****16a** Professional fundraising fees (Part IX, column (A), line 11e) **16a 0****b** Total fundraising expenses (Part IX, column (D), line 25) ▶ **16b****17** Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f) **17 5,770,033 6,040,492****18** Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25). **18 15,777,703 15,000,922****19** Revenue less expenses. Subtract line 18 from line 12 **19 -3,178,974 1,298,929****20** Total assets (Part X, line 16) **20 44,211,019 44,940,798****21** Total liabilities (Part X, line 26) **21 20,543,941 19,974,791****22** Net assets or fund balances. Subtract line 21 from line 20. **22 23,667,078 24,966,007****Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

NEVILLE**BERMAN****ADMIN MANAGER**

Date

2/12/2010

Type or print name and title

Preparer's signature

Date

Check if self-employed ☐

Preparer's identifying number (see instructions)

Paid Preparer's Use Only

Firm's name (or yours if self-employed), address, and ZIP + 4

EIN

Phone no ()

May the IRS discuss this return with the preparer shown above? (see instructions)

☐ Yes ☐ No

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form **990** (2009)

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Part III Statement of Program Service Accomplishments**1** Briefly describe the organization's mission:

The school's mission is to provide a secular American education from kindergarden to 12th grade. The mission includes developing a passion for life long learning, achieving academic potential, assuming leadership, contributing actively to society, and resolving conflict through dialog and understanding.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code E/S) (Expenses \$ 4,191,546 including grants of \$ 23,571) (Revenue \$ 5,149,752)**The Elementary School carries out programs in conformity with the mission statement of the school.****4b** (Code M/S) (Expenses \$ 2,881,688 including grants of \$ 205,981) (Revenue \$ 3,540,455)**The Middle School carries out programs in conformity of the mission statement of the school****4c** (Code: H/S) (Expenses \$ 5,108,446 including grants of \$ 346,411) (Revenue \$ 6,276,260)**The High School carries out programs in conformity of the mission statement of the school.****4d** Other program services (Describe in Schedule O)(Expenses \$ 916,901 including grants of \$ 52,682) (Revenue \$ 1,126,508)**4e** Total program service expenses **13,098,580**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	☒	☐
2 Is the organization required to complete Schedule B, Schedule of Contributors?	☒	☐
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	☐	☒
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	☐	☒
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	☐	☒
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	☐	☒
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	☐	☒
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	☐	☒
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	☐	☒
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	☒	☐
11 Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	☐	☐
• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.	☐	☐
• Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	☐	☐
• Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.	☐	☐
• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	☐	☐
• Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	☐	☐
• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X	☐	☐
12 Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII.	☒	☐
12A Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional	☒	☐
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	☐	☐
14a Did the organization maintain an office, employees, or agents outside of the United States?	☒	☐
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I	☒	☐
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II	☐	☒
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III	☒	☐
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	☐	☒
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	☒	☐
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	☐	☒
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H	☐	☒

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II.		✓
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III.		✓
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J.		✓
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25.		✓
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		✓
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		✓
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		✓
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I.		✓
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I.		✓
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II.		✓
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III.	✓	
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
28a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV.		✓
28b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV.		✓
28c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV.		✓
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M.		✓
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M.		✓
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I.		✓
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II.		✓
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I.		✓
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1.	✓	
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2.		✓
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2.		✓
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI.		✓
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O.	✓	

Part V Statements Regarding Other IRS Filings and Tax Compliance

	Yes	No
1a Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U S Information Returns. Enter -0- if not applicable	1a	0
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	✓
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	112
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	2b	✓
3a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	✓
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	✓
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	✓
b If "Yes," enter the name of the foreign country. ISRAEL See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	✓
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	✓
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a	✓
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	✓
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	✓
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	✓
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	0
e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	✓
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	✓
g For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g	✓
h For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h	✓
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	✓
9 Sponsoring organizations maintaining donor advised funds.		
a Did the organization make any taxable distributions under section 4966?	9a	✓
b Did the organization make a distribution to a donor, donor advisor, or related person?	9b	✓
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	0
11 Section 501(c)(12) organizations. Enter		
a Gross income from members or shareholders	11a	0
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	✓
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body	1a	7
b Enter the number of voting members that are independent	1b	7
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	✓
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	✓
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	✓
5 Did the organization become aware during the year of a material diversion of the organization's assets?	5	✓
6 Does the organization have members or stockholders?	6	✓
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	✓
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	✓
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a	✓
b Each committee with authority to act on behalf of the governing body?	8b	✓
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9a	✓

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Does the organization have local chapters, branches, or affiliates?	10a	✓
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b	✓
11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11	✓
11A Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	✓
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	✓
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	✓
13 Does the organization have a written whistleblower policy?	13	✓
14 Does the organization have a written document retention and destruction policy?	14	✓
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	15a	✓
b Other officers or key employees of the organization	15b	✓
If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	✓
b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b	✓

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed ► **None**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☐ Another's website ☐ Upon request
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► **Neville Berman - 65 Hashomron Street, Even Yehuda 40500. ISRAEL**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors
Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's **current** key employees. See instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☒ Check this box if the organization did not compensate any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
John Chere - Board Chairman 57 Hassadof St Kfar Shmaryahu ISRAEL		✓		✓						
Margeret Elwanger Deputy Chairperson PO Box 619 Migadal Haemek 23105 ISRAEL		✓		✓						
Peter Ostrin - Treasurer PO Box 980 Ra'anana 43107 ISRAEL		✓		✓						
Fuad Iraqi Board Member Tirah Mwesholash 44915 ISRAEL		✓								
Dave Harden - Board Member 58 A Nordau St Hertzlia Bet ISRAEL		✓								
Elizabeth Moore - Board Member c/o US Embassy Hayarkon St Tel Aviv Israel		✓								
Jim Zix - Board Member 9 Harakofot St Kfar Shmaryahu ISRAEL		✓								
Marsha Aaronson - Superintendent 11 Hashalom St Even Yehuda 40500 Israel					✓	✓		130,289	0	60,781
Mike Levinson - E/S Principal 7 Hazeitim St Gan Raashal Hertzlia ISRAEL					✓	✓		98,879	0	49,482
Paul Petit M/S Principal Haizmargad St 6 Even Yehuda 40500 Israel					✓	✓		87,949		53,570
Neil Jacover - H/S Principal 30 Bar Kochba St Yona ISRAEL					✓	✓		102,079	0	18,056
Neville Berman - Admin Manager 23 Golumb St Ra'anana ISRAEL					✓	✓		93,702	0	11,392

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

[illegible]

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ▶ 5

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		✓
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		✓
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		✓

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation
Gvalim Tours Rav Akiva St 46 Gnai Hertzlia Israel	Busses	988,539
Modi'in Ezrachi Ltd 35 King Shual Blvd Tel Aviv Israel	Guard Services	375,171
Tavas Cleaning Ltd 216 Jaffa St Jerusalem Israel	Cleaning Services	292,802
Ramot Management Co 96 Yigal Allon St Tel Aviv Israel	Facilities Management	124,437
Felder Nof 3 Hatanah St BenYamina Israel	Garden Services	121,802

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶ 5

Part VIII Statement of Revenue				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a	0	1,004,723			
	b Membership dues	1b	0				
	c Fundraising events	1c	0				
	d Related organizations	1d	0				
	e Government grants (contributions).	1e	910,719				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	94,004				
	g Noncash contributions included in lines 1a-1f \$		0				
	h Total. Add lines 1a-1f						
Program Service Revenue		Business Code					
	2a Registration		901,042	901,042			
	b Tuition Fees		11,368,834	11,368,834			
	c Building Fund		1,334,447	3,334,447			
	d Summer School		431,889	431,889			
	e Transport		927,059	927,059			
	f All other program service revenue		124,981	124,981			
	g Total. Add lines 2a-2f		15,088,252				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		80,352		80,352		
	4 Income from investment of tax-exempt bond proceeds		0		0		
	5 Royalties		0		0		
		(i) Real	(ii) Personal				
	6a Gross Rents	89,010					
	b Less: rental expenses	0					
	c Rental income or (loss)	89,010					
	d Net rental income or (loss)		89,010		89,010		
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		0	0				
	b Less: cost or other basis and sales expenses	0	0				
	c Gain or (loss)	0					
	d Net gain or (loss)		0				
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a	24,052				
	b Less: direct expenses	b	15,494				
	c Net income or (loss) from fundraising events		8,558		8,558		
	9a Gross income from gaming activities. See Part IV, line 19	a	0				
	b Less: direct expenses	b	0				
c Net income or (loss) from gaming activities		0					
10a Gross sales of inventory, less returns and allowances	a	0					
b Less: cost of goods sold	b	0					
c Net income or (loss) from sales of inventory		0					
Miscellaneous Revenue			Business Code				
11a							
b							
c							
d All other revenue		28,956		28,956			
e Total. Add lines 11a-11d		28,956					
12 Total revenue. See instructions		16,299,851	16,092,975	206,876			

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	0	0		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	0	0		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	628,645	628,645		
4 Benefits paid to or for members	0	0		
5 Compensation of current officers, directors, trustees, and key employees	512,898		512,898	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	
7 Other salaries and wages	5,911,666	5,911,666	0	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	343,700	308,815	34,885	
9 Other employee benefits	1,062,926	934,744	128,182	
10 Payroll taxes	500,595	470,381	30,214	
11 Fees for services (non-employees):				
a Management	0	0	0	
b Legal	25,707	0	25,707	
c Accounting	20,000	0	20,000	
d Lobbying	0	0	0	
e Professional fundraising services See Part IV, line 17	0			
f Investment management fees	53,899	0	53,899	
g Other	445,394	404,771	40,623	
12 Advertising and promotion	22,097	22,097	0	
13 Office expenses	96,377	90,377	6,000	
14 Information technology	17,401	17,401	0	
15 Royalties	0	0	0	
16 Occupancy	126,008	126,008	0	
17 Travel	864,504	864,504	0	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	
19 Conferences, conventions, and meetings	96,618	96,618	0	
20 Interest	533,708		533,708	
21 Payments to affiliates	0	0	0	
22 Depreciation, depletion, and amortization	1,509,728	1,501,033	8,695	
23 Insurance	73,138		73,138	
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a Maintenance + Utilities	619,851	495,881	123,970	
b Student Activities	470,136	470,136	0	
c Teaching Supplies	338,369	338,369	0	
d Loss on Investments	310,423	0	310,423	
e Security	307,026	307,026	0	
f All other expenses	110,108	110,108	0	
25 Total functional expenses. Add lines 1 through 24f	15,000,922	13,098,580	1,902,342	
26 Joint costs. Check here ☐ if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing	1,068,497	1	996,960
	2	Savings and temporary cash investments	1,277,239	2	2,737,537
	3	Pledges and grants receivable, net	0	3	0
	4	Accounts receivable, net	370,695	4	496,686
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	0	5	0
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L	0	6	0
	7	Notes and loans receivable, net	0	7	0
	8	Inventories for sale or use	0	8	0
	9	Prepaid expenses and deferred charges	577,523	9	596,959
	10a	Land, buildings, and equipment. cost or other basis. Complete Part VI of Schedule D	42,555,566		
	b	Less: accumulated depreciation	5,771,804	10c	36,783,762
	11	Investments—publicly traded securities	3,639,286	11	3,328,894
	12	Investments—other securities. See Part IV, line 11	0	12	0
	13	Investments—program-related. See Part IV, line 11	0	13	0
	14	Intangible assets	0	14	0
	15	Other assets. See Part IV, line 11	0	15	0
16	Total assets. Add lines 1 through 15 (must equal line 34)	44,211,019	16	44,940,798	
Liabilities	17	Accounts payable and accrued expenses	982,021	17	1,357,878
	18	Grants payable	0	18	0
	19	Deferred revenue	3,729,090	19	6,062,979
	20	Tax-exempt bond liabilities	0	20	0
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	0
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	0	22	0
	23	Secured mortgages and notes payable to unrelated third parties	6,825,128	23	6,339,829
	24	Unsecured notes and loans payable to unrelated third parties	0	24	0
	25	Other liabilities. Complete Part X of Schedule D	9,007,702	25	6,214,105
	26	Total liabilities. Add lines 17 through 25	20,543,941	26	19,974,791
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☐ and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets		27	
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds	0	30	
	31	Paid-in or capital surplus, or land, building, or equipment fund	0	31	
	32	Retained earnings, endowment, accumulated income, or other funds	23,667,078	32	24,966,007
	33	Total net assets or fund balances		33	
	34	Total liabilities and net assets/fund balances	44,211,019	34	44,940,798

Part XI Financial Statements and Reporting

1 Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

b Were the organization's financial statements audited by an independent accountant?

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O

d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both

☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a	✓	
2b	✓	
2c	✓	
3a		✓
3b		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization

Employer identification number

Walworth Barbour American International School in Israel Inc

98 : 6004081

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☒ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An organization that normally receives: (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a ☐ Type I b ☐ Type II c ☐ Type III—Functionally integrated d ☐ Type III—Other
 - e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).**
 - f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐
 - g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? ☐
 - (ii) A family member of a person described in (i) above? ☐
 - (iii) A 35% controlled entity of a person described in (i) or (ii) above? ☐
 - h Provide the following information about the supported organization(s)

	Yes	No
11g(i)		✓
11g(ii)		✓
11g(iii)		✓

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
NONE									0
Total									0

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**▶ Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11, or 12.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009**Open to Public
Inspection**

Name of the organization

Walworth Barbour American International School in Israel Inc

Employer identification number

98 : 6004081

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		1
2 Aggregate contributions to (during year)		0
3 Aggregate grants from (during year)		0
4 Aggregate value at end of year		10,000

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☒ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☒ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or pleasure) ☐ Preservation of an historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a 0
b Total acreage restricted by conservation easements	2b 0
c Number of conservation easements on a certified historic structure included in (a)	2c 0
d Number of conservation easements included in (c) acquired after 8/17/06	2d 0

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenues included in Form 990, Part VIII, line 1 ▶ \$

(ii) Assets included in Form 990, Part X ▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ \$

b Assets included in Form 990, Part X ▶ \$

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange programs
- e ☐ Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table.

	Amount
1c	
1d	
1e	
1f	

- | | |
|---------------|--|
| Part V | Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10. |
|---------------|--|

	(a) Current year	(b) Pnor year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	10,000	10,000			
b Contributions	0	0			
c Net investment earnings, gains, and losses	21	316			
d Grants or scholarships	0	316			
e Other expenditures for facilities and programs	0	0			
f Administrative expenses	21	0			
g End of year balance	10,000	10,000			

- | | | |
|---------------------------------------|---|------------|
| a Board designated or quasi-endowment | ▶ |100 % |
| b Permanent endowment | ▶ |100 % |
| c Term endowment | ▶ |0 % |

- | | Yes | No |
|--------|-----|----|
| 3a(i) | | ✓ |
| 3a(ii) | | ✓ |
| 3b | | |

- (i) unrelated organizations
- (ii) related organizations
- b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?
- 4 Describe in Part XIV the intended uses of the organization's endowment funds.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	6,063,774			6,063,774
b Buildings	31,660,534		2,181,279	29,479,255
c Leasehold improvements	0			0
d Equipment	3,677,678		2,781,725	895,953
e Other	1,153,580		808,800	344,780
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				36,783,762

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	16,299,851
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	15,000,922
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	1,298,929
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	
9	Total adjustments (net). Add lines 4 through 8	9	
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	12,98,929

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	16,245,952
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	16,245,952
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	0
b	Other (Describe in Part XIV.)	4b	53,899
c	Add lines 4a and 4b	4c	53,899
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	16,299,851

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	14,947,023
2	Amounts included on line 1 but not on Form 990, Part IX, line 25.		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	14,947,023
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	53,899
c	Add lines 4a and 4b	4c	53,899
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	15,000,922

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2; Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

The audited financial statements show the market value of investments after fees charged for administering

the investments. The fees charged for administering the investments amounted to \$53,899.

FORM 990 shows the Management fees as an expense of \$53,899 on line 11 f.

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

- Complete if the organization answered "Yes" to Form 990, Part IV, line 13,
or Form 990-EZ, Part VI, line 48.
► Attach to Form 990 or Form 990-EZ.

OMB No 1545-0047

2009

**Open to Public
Inspection**

Name of the organization

Walworth Barbour American International School in Israel Inc.

Employer identification number

98 6004081

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	✓	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	✓	
3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Schedule O (Form 990).	✓	
<u>The school has students from over 40 countries and is non discriminatory.</u>		
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		✓
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	✓	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	✓	
d Copies of all material used by the organization or on its behalf to solicit contributions?	✓	
If you answered "No" to any of the above, please explain. If you need more space, use Schedule O (Form 990).		
<u>No records are kept based on "racial composition." This is not a question that is applied to staff or students.</u>		
5 Does the organization discriminate by race in any way with respect to		
a Students' rights or privileges?		✓
b Admissions policies?		✓
c Employment of faculty or administrative staff?		✓
d Scholarships or other financial assistance?		✓
e Educational policies?		✓
f Use of facilities?		✓
g Athletic programs?		✓
h Other extracurricular activities?		✓
If you answered "Yes" to any of the above, please explain. If you need more space, use Schedule O (Form 990).		
6a Does the organization receive any financial aid or assistance from a governmental agency?	✓	
b Has the organization's right to such aid ever been revoked or suspended?		✓
If you answered "Yes" to either line 6a or line 6b, explain on Schedule O (Form 990).		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Schedule O (Form 990).	✓	

Schedule F
(Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

► Complete if the organization answered "Yes" to Form 990,
Part IV, line 14b, 15, or 16.

► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2009

**Open to Public
Inspection**

Name of the organization

Walworth Barbour Americam International School In Israel Inc

Employer identification number

98 : 6004081

Part I **General Information on Activities Outside the United States.** Complete if the organization answered
"Yes" to Form 990, Part IV, line 14b

1 For grantmakers. Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ **Yes** ☐ **No**

2 For grantmakers. Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States

3 Activities per Region. (Use Schedule F-1 (Form 990) if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
Middle East	1	151	Program Services	School	15,000,922
Totals	1	151			15,000,922

Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" to Form 990.

Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Check this box if no one recipient received more than \$5,000. ☐ **Use Schedule F-1 (Form 990) if additional space is needed.**

[illegible]

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

3 Enter total number of other organizations or entities

Part IV **Supplemental Information**

Complete this part to provide the information required in Part I, line 2, and any additional information.

The school has a financial aid program to help people who cannot afford to pay full tuition fees of the school.

The school has a financial aid committee that examines applications and issues financial aid in accordance with the financial aid policy of the school. The members of the financial aid committee are volunteer ex corporate board members and receive no remuneration from the school. The maximum financial aid is 57% of Tuition Fees

No money is paid to recipients of financial aid. Their tuition fees are reduced by the financial aid awarded.

The school board consists of 7 members - 4 of whom must be employees of the American Embassy in Israel.

The school financial aid policy number 4,135 is attached.

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

2009

Open To Public Inspection

98 : 6004081

Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17
Form 990-EZ filers are not required to complete this part

- | (i) Name of individual
or entity (fundraiser) | (ii) Activity | (iii) Did fundraiser have
custody or control of
contributions? | | (iv) Gross receipts
from activity | (v) Amount paid to
(or retained by)
fundraiser listed in
col (i) | (vi) Amount paid to
(or retained by)
organization |
|--|---------------|--|----|--------------------------------------|---|---|
| | | Yes | No | | | |
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| | | | | | | |
| Total | | | | | | |

- One fundraising event was held in Israel

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		DINNER (event type)	(event type)	(total number)	(add col (a) through col (c))
Revenue	1 Gross receipts . . .	24,052			24,052
	2 Less: Charitable contributions . . .	0			
	3 Gross income (line 1 minus line 2) . . .	24,052			24,052
Direct Expenses	4 Cash prizes . . .	0			
	5 Noncash prizes . . .	0			
	6 Rent/facility costs . . .	4,027			4,027
	7 Food and beverages . . .	7,894			7,894
	8 Entertainment . . .	2,965			2,965
	9 Other direct expenses . . .	608			608
	10 Direct expense summary. Add lines 4 through 9 in column (d) . . .				(15,494)
	11 Net income summary. Combine line 3, column (d), and line 10 . . .				8,558

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue . . .	0			0
	2 Cash prizes . . .				0
Direct Expenses	3 Noncash prizes . . .				0
	4 Rent/facility costs . . .				0
	5 Other direct expenses . . .				0
	6 Volunteer labor . . .	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) . . .				(0)
	8 Net gaming income summary. Combine line 1, column d, and line 7 . . .				0

- 9** Enter the state(s) in which the organization operates gaming activities. **NONE**
- a** Is the organization licensed to operate gaming activities in each of these states? . . .
- b** If "No," explain.
NO GAMING ACTIVITIES ANYWHERE.
- 10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?
- b** If "Yes," explain:
NOT APPLICABLE
- 11** Does the organization operate gaming activities with nonmembers?
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

	Yes	No
9a		✓
10a		
11		
12		

		Yes	No
13	Indicate the percentage of gaming activity operated in:		
a	The organization's facility 13a 0 %		
b	An outside facility 13b 0 %		
14	Enter the name and address of the person who prepares the organization's gaming/special events books and records		
	Name ▶		
	Address ▶		
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	15a	✓
b	If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ and the amount of gaming revenue retained by the third party ▶ \$		
c	If "Yes," enter name and address of the third party:		
	Name ▶		
	Address ▶		
16	Gaming manager information:		
	Name ▶		
	Gaming manager compensation ▶ \$		
	Description of services provided ▶		
	☐ Director/officer ☐ Employee ☐ Independent contractor		
17	Mandatory distributions:		
a	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?	17a	
b	Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ 0		

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

► Complete if the organization answered "Yes" to Form 990,
Part IV, line 23.

► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2009

**Open to Public
Inspection**

Name of the organization

Walworth Barbour American International School in Israel Inc

Employer identification number

98 6004081

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|---|
| ☐ First-class or charter travel | ☒ Housing allowance or residence for personal use |
| ☐ Travel for companions | ☐ Payments for business use of personal residence |
| ☐ Tax indemnification and gross-up payments | ☒ Health or social club dues or initiation fees |
| ☐ Discretionary spending account | ☐ Personal services (e.g., maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- | | |
|--|---|
| ☐ Compensation committee | ☐ Written employment contract |
| ☐ Independent compensation consultant | ☐ Compensation survey or study |
| ☐ Form 990 of other organizations | ☒ Approval by the board or compensation committee |

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" to line 5a or 5b, describe in Part III.

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" to line 6a or 6b, describe in Part III.

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III.

9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b	✓	
2	✓	
4a		✓
4b		✓
4c		✓
5a		✓
5b		✓
6a		✓
6b		✓
7		✓
8		✓
9		

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat No 50053T

Schedule J (Form 990) 2009

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

The school pays for housing for employees hired overseas. Neil Jacover does not receive any housing.

Other benefits include Health Insurance, matching Pension benefits, Social Security and Disability Insurance.

SCHEDULE L
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Transactions With Interested Persons**

► Complete if the organization answered
"Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, line 38a or 40b.
► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No 1545-0047

2009**Open To Public
Inspection**

Name of the organization

Walworth Barbour American International School in Israel Inc

Employer identification number

98 : 6004081

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No
	Not Applicable			

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year
under section 4958 ► \$ 0

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ► \$ 0

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
Not Applicable										

Total ► \$ 0**Part III Grants or Assistance Benefiting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount and type of assistance
Fuad Iraqi	Board Member	Financial aid for Tuition \$20,072
Peter Ostrin	Board Member	Financial aid for Tuition \$21,492

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
Not Applicable					

For Privacy Act and Paperwork Reduction Act Notice, see the
Instructions for Form 990 or 990-EZ.

Cat No 50056A

Schedule L (Form 990 or 990-EZ) 2009

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.

► Attach to Form 990.

OMB No 1545-0047

2009

**Open to Public
Inspection**

Name of the organization

Walworth Barbour American International School in Israel Inc

Employer identification number

98 : 6004081

The Walworth Barbour American International School in Israel (WBAIS)is a 501 (c) 3 non profit corporation

WBAIS provides secular schooling for the children of the diplomatic community in Israel as well as for children

of foreign corporations doing business in Israel and other children. WBAIS teaches an American syllabus from

kindergarden to 12th grade. WBAIS was awarded International Accreditation by the Middle States Association of Schools

and Colleges. WBAIS receives funding from the Office of Overseas Schools as well as the Ministry of Education in Israel

Part V1 LINE 10 Form 990 was prepared by the administrative manager, and reviewed by the Finance Committee.

Part V1 LINE 19. The school's policy binder, written conflict of interest policy and audited financial statements are
available to the public.

Part 111 Program Service Accomplishments. WBAIS has over 520 students. Students of the graduting class are accepted
to leading universities in the USA and all over the world.

Part VI - Governance Management and Disclosure.

WBAIS has a school board consisting of 7 members. Four of the board members must be employees of the US
government. All parents are eligible to vote at annual elections for the Members of the School Board. Board members
are elected for 2 year terms of office and may be re-elected. Board members have 1 vote each at Board meetings. Board
members receive no compensation from WBAIS. The board hires the head of the school known as the Superintendent
Salaries and benifits of teachers are negotiated between the Teachers' union and the School Board. The salary scales are
available to the public.

Part V11 - Compensation of Directors, Officers and Key Employees.

Board members receive no compensation and are volunteers. Teachers work 5 days a week from 8am -3pm Admin staff
are hired according to the Salary scale of admin employees and senior Admin staff are hired by contract.

PART X1 - FINANCIAL REPORTING

WBAIS is audited by KPMG auditing firm. WBAIS uses the accrual method of accounting in accordance with generally
accepted accounting practice. There has been no change in this practice. Monthly financial reports are presented at
school board meetings. School board meetings are open to the public.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

- ▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

**Open to Public
Inspection**

Employer identification number
98 : 6004081

Name of the organization

Walworth Barbour American International School in Israel Inc

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" to Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity
Friends of AIS Israel Inc. PO Box 513 Cummaquid MA 02637 USA	FUNDRAISING	MA		501 (c) 3	DIRECTORS

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, or 36.)**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		Yes	No
a	Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity		✓
b	Gift, grant, or capital contribution to other organization(s)		✓
c	Gift, grant, or capital contribution from other organization(s)		✓
d	Loans or loan guarantees to or for other organization(s)		✓
e	Loans or loan guarantees by other organization(s)		✓
f	Sale of assets to other organization(s)		✓
g	Purchase of assets from other organization(s)		✓
h	Exchange of assets		✓
i	Lease of facilities, equipment, or other assets to other organization(s)		✓
j	Lease of facilities, equipment, or other assets from other organization(s)		✓
k	Performance of services or membership or fundraising solicitations for other organization(s)		✓
l	Performance of services or membership or fundraising solicitations by other organization(s)		✓
m	Sharing of facilities, equipment, mailing lists, or other assets		✓
n	Sharing of paid employees		✓
o	Reimbursement paid to other organization for expenses		✓
p	Reimbursement paid by other organization for expenses		✓
q	Other transfer of cash or property to other organization(s)		✓
r	Other transfer of cash or property from other organization(s)		✓

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of other organization	(b) Transaction type (a-r)	(c) Amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Policy of the American International School, Israel

STUDENTS

Policy Number: 4.135

Subject: Financial Aid

The Financial Assistance Committee will appropriately award financial aid and report to the School Board any questions of policy. The Committee acts as a representative of the School Board and will include members selected from the school administration, the corporate board or the school board.

The receiving of financial aid will only be credited if the payment of the remaining tuition and fees for the year is in good standing (for example, paid in full or an approved payment schedule arranged.)

Board members whose children are receiving financial aid must excuse themselves from discussion concerning specific requests for aid and may not vote in such cases.

Application and Notification. Financial assistance requests or renewals must be received by May 15th for the following academic year. Applications for new students must be received two weeks before the student begins classes. All new applicants for financial aid must meet with a member of the committee before the application may be acted upon. For returning students, the administration will officially notify applicants in letter form by June 30th. Applications will also be accepted and considered throughout the year on an "as needed" basis. A cover letter detailing the application process will be included in the application packet and a formal letter of the action taken will be sent to each applicant. **Incomplete or late applications will be denied.**

Available Funding: The Financial Assistance Committee will report to the School Board if it exceeds the funds allocated for financial aid.

Eligibility Criteria: The Financial Assistance Committee offers financial aid to those families who demonstrate financial need based on their income, assets, and expenses for deserving students who apply and meet the social and academic eligibility criteria listed below.

- Families without a sponsoring organization will be given consideration over families who are supported by a sponsoring agency. Assistance is primarily given to local families.
- Students must be in good academic standing in their respective grades, and be an asset and contributor to the positive social climate of the school based on their previous school experience.
- Assistance is available to students in Middle School and High School. Depending on available funds, consideration may be given to exceptional cases of students in grades 1-5 whose families are in Israel temporarily.
- A student must be achieving a 75% average in core courses at the end of the year to qualify for financial aid the next year.
-

Reviewed & Approved by AIS School Board on May 5, 2008

- As much as 50% of current tuition can be awarded to any one student or 55% for families who were enrolled prior to SY 2008-09. However, under unusual and compelling circumstances, and with the recommendation of the Financial Assistance Committee, the Board may approve awards which either exceed these amounts or which fall outside the eligibility criteria listed above. Among the factors to be considered in such cases are:

1. Financial need
2. Academic, social and extra-curricular performance
3. Number of children in the family attending AIS
4. Implications for future budget years.
5. Humanitarian concerns
6. Amount of remaining uncommitted financial aid funds

Maintaining Eligibility for Financial Aid:

- Grades- Students must maintain acceptable grades. In cases where students are performing below the acceptable standard (no grades below 70), a letter will be sent to parents warning them of the potential loss of aid.
- Behavior and Social Contribution – Student behavior and contribution to the social climate of the school must be consistently positive. It is expected that parents of the recipient will involve themselves and contribute toward the general welfare of the AIS community. This can be demonstrated by involvement in organizations like the PTA, which support the school in a variety of ways.

Additional Aid for Financially Assisted Students: The Financial Assistance Committee may appropriately award additional financial aid in the form of direct grants to students already receiving tuition assistance who are participating in AIS-based activities which require additional fees at a funding level that is no greater than the current percent value of a student's annual assistance grant. These extra subsidies will cover but are not limited to Advanced Placement fees, academic trips, sports trips, and fine arts trips. An endorsement from the Administration is sufficient to apply this clause. Financial Assistance funds should be kept aside for this purpose. Families with money owed on tuition are ineligible to use this clause for further support.

In all cases, the decision of the Financial Assistance Committee is final. The Financial Aid Committee will inform the School Board of the number and amount of the total aid granted..

Cross-reference: 1.060 (Standing Board Committees), 2.145 (Tuition and Fees)

Reviewed & Approved by AIS School Board on May 5, 2008
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Board Policies of the American International School, Israel

BOARD

Policy Number: 1.020

Subject: Non-Discrimination

1.020 Non-Discrimination

The Board shall not tolerate discrimination based on race, gender, religion, creed, color, national origin, physical limitations, physical handicap, sexual orientation, or ancestry.

Cross-references: 3.000 (Faculty Employment), and 4.000 (New Admissions, General Policies)

Reviewed & Approved by AIS School Board on May 8, 2006