

Gifts and Donations

Guidelines for All Corporate Entity and Individual Recognitions

A recognition of a gift acceptance, whether for naming rights to EASTERN facilities or for a permanent or non-permanent plaque or similar type of recognition, may not:

1. advocate or campaign for a particular candidate or political party;
2. promote or encourage hostility toward any ethnic, religious or racial group;
3. promote or denigrate a particular religion or religious practice in a manner that suggests that EASTERN is endorsing a particular set of religious beliefs;
4. be derogatory towards or incite discrimination against any group or person based upon race, color, age, creed, religion, gender, ancestry, national origin or handicap/disability of the group or person;
5. promote or encourage hostility, disorder, violence, or disregard for violation of legal obligations;
6. be libelous, or interfere with or advocate interference with the rights of any individual or the operations of EASTERN;
7. promote the use of tobacco products, smoking accessories, alcoholic beverages, illegal substances or related paraphernalia;
8. promote the use of firearms or other forms of weaponry;
9. promote obscenity or pornography in the context of being inconsistent with prevailing standards such as adult publications or videos;
10. use sexual content, sexual overtones, or any material that is otherwise not suitable for children;
11. be associated with promotion of birth control products or programs, abortion, or any other related services;
12. actively promote, as a significant part of its business or other primary functions, other activities which are not in the best interest of the students, staff or schools, in the opinion of EASTERN in concert with established Joint Operating Committee policy and in consultation with the Director and Solicitor or other legal counsel.

Tax Considerations

1. The EASTERN Business Manager will be informed of the specifics of a proposal as soon as a corporate naming rights agreement is contemplated.
2. The EASTERN Business Manager will perform all necessary research and calculations in order

to determine:

- a. whether a private use situation is created pursuant to the Internal Revenue Service regulations; and
 - b. whether such private use interferes with the tax-exempt status of an EASTERN finance arrangement.
3. The EASTERN Business Manager will also advise the EASTERN in regard to any other necessary steps, procedures, or factors to be considered in regard to the tax implications of a corporate naming rights agreement.

Written Instrument Required for Naming Rights

Naming rights may only be granted pursuant to a written instrument which established specific requirements and contingencies for the donor's continued entitlement to the naming rights. Such requirements and contingencies may include, among others:

- a. time limits and good conduct restrictions for duration of naming rights;
- b. licenses, consents, conditions or similar approvals which may be required by any governmental authority;
- c. the right to use the name when referring to the facility which is the subject of the naming rights in various manners or materials, whether written, electronic, oral or in any other media; and
- d. the right and license to the name to use, reproduce, display, distribute internally or externally, incorporate into other works, including products which may be sold by EASTERN.

Application Process for Naming Rights:

1. When naming rights are to be granted as part of the acceptance of a gift, grant or donation, the Director shall receive nominations and pertinent information needed to evaluate the persons after whom the facility shall be named. This information shall include the suggested person's or group's name, background information about the person or group including a detailed description of how the person or group is relevant to the EASTERN. At the Director's discretion, a criminal background check may be elicited.
2. The person whose name will be utilized, if living, must consent in writing to the use of their name before it is offered for approval. If the person whose name will be used is deceased, consent should attempt to be obtained from family members. The use of a corporate name may not extend longer than the life of the corporate entity.
3. The President of the Joint Operating Committee shall appoint a committee who, with the Director, shall review the information and report its findings to the Joint Operating Committee which shall make a final decision.

Procedure for Acceptance of Gifts, Grants and Donations

Offers of gifts of property or money by individuals or organizations to the EASTERN shall be directed to the Office of the Director. Following review by the Business Manager, such offers shall be presented to the Joint Operating Committee for acceptance.

Gifts of property or equipment in any amount which cause recurring maintenance expenses must be approved by the Joint Operating Committee. Other gifts valued at less than \$500 may be accepted by the Director without formal Joint Operating Committee approval. The Director shall notify the Joint Operating Committee of any such gift acceptances.

Gifts may not be made directly to the EASTERN without the approval of the Director. The Director may place restrictions on or refuse acceptance of a gift not made in furtherance of the goals and conditions of Policy H101.

Ownership of Gifts, Grants and Donations

Gifts, grants or donations to a specific staff member or members in their capacity as staff members and which are for classroom use on behalf of students are the property of the EASTERN.

Application Process for Commemorative Gifts

1. When a potential donor inquires about making a Commemorative Gift, he or she shall be directed to the Director. The Director shall elicit the following information from the potential donor either through the use of a form or other procedure:
 - a. Name of the donor and contact information.
 - b. Who or what the gift intends to commemorate.
 - c. The form of the gift.
 - d. Description of how the form of the gift appropriately commemorates the intended person(s) or event(s).
 - e. A statement of how the gift is educationally relevant.
 - f. The value of the gift or approximate value if there is not an exact value.
 - g. Itemized initial, fixed and long-term maintenance costs to the EASTERN if the gift is accepted. The Director shall consult with the potential donor or direct the potential donor to consult with a person in the EASTERN with relevant knowledge to ascertain this information.
 - h. The source of resources to pay for construction/maintenance.
 - i. How the gift will exist independently of instructional time or school/EASTERN resources and public funds.
 - j. The potential donors suggestion for how the gift can be presented to the EASTERN.
 - k. Date the donor intends to make the gift.

The Director shall review the application to ensure the gift is in concert with the EASTERN mission statement, community tastes and values, all federal, state and local laws, all applicable zoning ordinances and all EASTERN policies. The Director shall then present the offer to the Joint Operating Committee at a public meeting for approval and acceptance.

Application Process for Commemorative Funds:

1. When a potential donor inquires about setting up a Commemorative Fund, he or she shall be directed to the Director. The Director shall elicit the following information from the potential donor either through the use of a form or other procedure:
 - a. Name of the donor and contact information.
 - b. The purpose for the fund.
 - c. A statement of how the gift/fund is educationally relevant.
 - d. The amount donated to start the fund and any amounts pledged to be donated in the future.
 - e. The extent the EASTERN will be involved in the decision-making process as to awarding of fund monies.

- f. A clear delineation of how the fund will be dispersed and who will be accountable.
- g. How the gift will exist independently of instructional time or school/EASTERN resources and public funds.
- h. Date the donor intends to make the gift.
- i. The duration of the fund.

Adopted: 9/11/13