

Utah Military Academy Donations, Gifts, and Incentives Policy

I. Purpose

Utah Military Academy ("UMA") welcomes donations and gifts that support the school's educational mission and benefit its students. This policy establishes standards for the acceptance, administration, recognition, and use of donations, gifts, and incentives to ensure compliance with applicable laws, ethical standards, and sound financial practices.

II. Acceptance of Donations

The Superintendent and/or Principal may approve donations of money, goods, materials, equipment, services, or other property provided that the donation:

1. Is legal for a public school to possess and use;
2. Is safe and in acceptable condition;
3. Is free of liens, claims, encumbrances, or ownership disputes;
4. Can be reasonably utilized by the school in support of its mission;
5. Does not create an undue financial, operational, or legal burden on the school; and
6. Is not conditioned upon the benefit of a specific employee or individual.

The school reserves the right to decline any donation that does not meet these standards or that is inconsistent with the school's mission, policies, or legal obligations.

III. Restrictions on Donations

Donations shall generally be unrestricted in nature. Donations may be designated for a specific educational program, department, activity, or school purpose, including but not limited to physical education, science, fine arts, athletics, or student activities.

Donations may not be accepted when:

1. The donation is intended to compensate, supplement, or benefit a specific employee, contractor, volunteer, or board member;
2. The donation is intended to benefit a specific student or family;
3. Acceptance of the donation would create an actual or perceived conflict of interest, bribe, or quid pro quo arrangement;

4. Conditions imposed by the donor would interfere with the school's operations, governance, mission, or compliance with applicable laws and regulations.

IV. Ownership and Administration of Donations

Upon acceptance, all donations become the property of UMA and, where applicable, constitute public funds subject to state law and school policies.

Accepted donations may not be returned, refunded, or expended except as permitted by law.

All donations shall be administered in accordance with the school's financial policies and procedures, including cash receipt, accounting, procurement, disbursement, auditing, and internal control requirements.

V. Naming Rights

The naming of buildings, facilities, fields, programs, departments, teams, or other school assets is reserved exclusively to the Board of Directors.

The Board may decline any naming proposal that includes unreasonable restrictions, creates ongoing obligations for the school, or otherwise limits the school's ability to fulfill its mission or comply with legal and regulatory requirements.

This authority shall not be delegated.

VI. Donor Recognition

UMA may recognize donors through publications, announcements, websites, events, plaques, or other appropriate means as determined by the Superintendent and/or principal or Board.

Recognition practices shall be applied equitably and consistently for similarly situated donors.

Recognition does not confer any ownership interest, governance authority, preferential treatment, or decision-making rights.

VII. Valuation of Donations

UMA shall not assign, determine, or represent the monetary value of donated property, goods, services, or other contributions for tax or charitable deduction purposes.

Donors are solely responsible for determining the value and tax treatment of their contributions in consultation with their own tax advisors.

Upon request, UMA may acknowledge receipt of a donation and may sign applicable IRS forms, including Form 8283 (Noncash Charitable Contributions), as permitted by law.

Where a donor receives a clearly defined product, service, or advertising benefit in exchange for a contribution, UMA may provide information regarding the established value of the product or service so the donor may make their own determination regarding any charitable contribution.

VIII. Prohibition on Bribery, Incentives, and Quid Pro Quo Arrangements

The school, its employees, volunteers, contractors, and Board members shall not offer, solicit, accept, or provide gifts, incentives, favors, or benefits that constitute or appear to constitute bribery, improper influence, or a quid pro quo arrangement.

Enrollment, employment, contracting, purchasing decisions, academic outcomes, and participation in school activities shall never be conditioned upon the giving or receiving of donations, gifts, incentives, or personal benefits.

IX. Examples of Prohibited Conduct

Examples of prohibited conduct include, but are not limited to:

1. A parent making a donation in exchange for the enrollment or admission of a student.
2. The school offering free devices, cash, or other material incentives solely to induce enrollment.
3. A vendor providing personal gifts, travel, entertainment, or other benefits to a school employee or Board member in exchange for receiving school business.
4. A school employee, volunteer, or parent organization representative receiving personal compensation, products, or favors because of a school purchasing decision.
5. A parent providing money, gifts, or other benefits to a teacher or staff member in exchange for a grade change, special treatment, or academic advantage for a student.
6. Any donation or gift that is conditioned upon preferential treatment in school programs, employment decisions, procurement decisions, or other school operations.

X. Compliance

Any questions regarding the acceptance or administration of donations shall be referred to the Superintendent. The Board of Directors retains final authority regarding the interpretation and enforcement of this policy.

Approved by UMA Board of Directors July 22, 2026