



PURPOSE

Sturgeon Public Schools may accept donations for the advancement of education opportunities offered for students. A receipt may be issued for these donations.

PROCESS

The administration of this Administrative Procedure shall be carried out under the direction of the Associate Superintendent Corporate Services in consultation with the Superintendent/CEO of Schools.

Under the guidance of the Associate Superintendent Corporate Services, the Director, Financial Services will be responsible for the administration of issuing income tax deductible receipts for charitable donations and gifts in accordance with the Income Tax Act and its Regulations.

All funds received shall be processed through the Division's regular accounting system, specifically identified and appropriately recorded.

PROCEDURE

1. All donations of \$20 or more that are eligible for income tax deductible receipts, must be for the advancement of education, specifically:
 - 1.1 the establishment of student or staff scholarships, or other awards;
 - 1.2 the acquisition of capital equipment and furnishings;
 - 1.3 the enhancement of co- and/or extra-curricular programs.
2. The following types of payments cannot be considered as donations eligible for income tax deduction:
 - 2.1 tuition fees, or other payments for which any right, privilege, benefit or advantage may accrue to the donor;
 - 2.2 payments to be used to purchase the services of staff, tutors, or similar persons or to purchase books and other instructional materials which are normally paid for by way of fee or rental;
 - 2.3 instructional materials fees, rentals for books, equipment and musical instruments;

References: Board Policy: 420 Income Tax Deductible Receipts for Donations Received by the Division



**Sturgeon
Public Schools**

Date: January 30, 2020

Responsible Administrator: Associate Superintendent Corporate Services

- 2.4 where amounts cannot be identified as having been made by a particular donor;
- 2.5 amounts paid for tickets for card parties, bingo, lotteries, social functions, graduations or similar activities.

References: Board Policy: 420 Income Tax Deductible Receipts for Donations Received by the Division



Equipment Transfer Agreement

1. I _____ acknowledge and agree that I have requested that Sturgeon Public Schools transfer ownership and possession to me of the following equipment described as:

e.g. [2 Ruether Boards]

2. I understand and confirm that Sturgeon Public Schools has advised me that this equipment is unlikely to meet current safety standards applicable to such equipment.

3. I understand and confirm that Sturgeon Public Schools has made no representations or warranties to me with respect to the condition or safety of the equipment.

4. I agree to defend and indemnify Sturgeon Public Schools for any claims or actions brought against Sturgeon Public Schools with regard to the equipment that arise after I have assumed ownership of the equipment.

(New Owner)

(Organization)

(Date)

References: Board Policy: 420 Income Tax Deductible Receipts for Donations Received by the Division



BILL OF SALE

THIS BILL OF SALE made in duplicate this _____ day of _____, 20__.

The Sturgeon School Division (Hereinafter called the “Vendor”)

- and -

(hereinafter called the “Purchaser”)

In consideration of the sum of _____ (_____) to be paid immediately upon execution in the form of certified cheque, bank draft or cash by the Purchaser or Vendor, the receipt and sufficiency of which is wholly acknowledged, the Vendor absolutely transfers unto the Purchaser the following chattels:

- (a) Equipment (the “Chattels”).

(Please insert a detailed description of the equipment, including serial number, if applicable)

THE CHATTELS are presently situated:

- (a) _____

(Please insert description as to where Chattels are situated, for example a municipal address.)

References: Board Policy: 420 Income Tax Deductible Receipts for Donations Received by the Division



THE VENDOR COVENANTS WITH THE PURCHASER:

1. That the Vendor is now rightfully and absolutely possessed of the Chattels and has the right to see them.
2. That the Purchaser shall enjoy quiet possession of the Chattels.
3. The Purchaser agrees to buy the Chattels AS IS. The Vendor provides no representation of warranty with respect to the condition or quality of the Chattels.
4. The Purchaser has exercised due diligence to determine the status of the Chattels to their satisfaction and the Vendor provides no representations or warranties as to the status of the Chattels including, but not limited to, whether the Chattels are encumbered.
5. The Purchaser agrees to accept any and all risk associated with the use of the Chattels.
6. The Purchaser agrees to indemnify and hold the Vendor harmless from and against any liability, demands, or expenses (including reasonable solicitor and client fees) for damages to the property or injuries (including death) to the Purchaser, its employees or any other person, arising from the use or maintenance of the Chattels.
7. It is agreed that wherever the singular or masculine is used in these presents the same shall be construed as the plural or feminine or neuter respectively where the part or context so requires.
8. This Agreement represents the entire Agreement between the parties with respect to the subject matter hereof, and supersedes all previous representations, understandings or agreements, oral or written, between the parties with respect to the subject hereof.

References: Board Policy: 420 Income Tax Deductible Receipts for Donations Received by the Division



IN WITNESS WHEREOF, the Purchaser has hereunto set his hand and seal on the date first above written.

The Sturgeon School Division

Per: _____

Purchaser

Per: _____ OR

SIGNED in the presence of:

References: Board Policy: 420 Income Tax Deductible Receipts for Donations Received by the Division