



# INTERNAL AUDIT TEAM

Toronto and Area Region

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## Usage of Schools Analysis – January 2021

### Toronto Catholic District School Board

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## Introduction

As part of the 2019/20 regional internal audit plan, the Regional Internal Audit Team, Toronto and Area (RIAT) conducted a consulting engagement of leasing and permit data and the usage of schools at the Toronto Catholic District School Board (TCDSB or “the Board”). The engagement fieldwork was conducted in April - June 2020.

## Engagement Objectives and Scope

The overall objectives of the consulting engagement were to:

- Analyze permit and leasing data for the 2018/19 school year in order to identify key data points and provide observations to the Board for further consideration.
- Analyze the use of schools over the summer months.
- Assess current processes and controls and identify opportunities for greater efficiency and cost savings.

The scope of the engagement was mainly limited to analysis of leasing and permit data. In addition to analytical procedures, the engagement approach also included interviews with management and a review of key documents (see Appendix A for the list of individuals interviewed and Appendix B for a list of documents reviewed). Analytical testing covered the 2018/19 school year, but also included samples from the 2019/20 school year. We conducted minimal testing of controls as the scope of this engagement was considered more consulting in nature. The analysis was at a high level to assess leasing and permit processes. The following areas were excluded from the scope of our review:

- Financial processes and controls related to leasing and permits
- IT systems used to record and manage leases and permits
- The impact of renewal work as it relates to the availability of school space for use
- Compliance with Community, Planning and Partnership policies and ministry Guidelines
- Community Use of School hubs

## Background

The TCDSB operates 196 elementary and secondary schools<sup>1</sup>. In addition to regular classroom instruction usage, the Board issues permits and leases. The Development Services Department is responsible for the administration of permit and leasing activities at the Board. Total permit revenue in FY2018/19 was approximately \$3.6 million.

The Board also provides longer term leases for its facilities, including some non-operating schools that are fully leased to external organizations such as private schools. Total leasing revenue in FY2018/19 was approximately \$2.1 million. Although not significant in dollar value revenues to the Board, operationally a large percentage of TCDSB schools are utilized for leasing and permits. These are primarily for childcare (i.e. before and after care), Community Use of Schools<sup>2</sup>, and not-for-profit organizations providing day camps or various other programs (i.e. Scouts, Girl Guides, language programs, etc.). Based on our review, most of the permits are issued at a reduced

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<sup>1</sup> <https://www.tcdsb.org/school/Alphabeticalschooldirectory/Pages/default.aspx> (as of May 2019)

<sup>2</sup> “Community Use of Schools is an initiative that supports access to school space outside of school hours for non-for-profit community groups”. <https://www.tcdsb.org/Board/PlanningandFacilities/permits/Pages/default.aspx>

charge (approximately 70%), and most leases and licences are for childcare (approximately 95%), which are typically charged a lease rate or licence fee on a cost recovery basis.

## **Conclusion**

Overall, there were no significant issues noted. However, some opportunities for improvement were identified. Given that the Board is required by the Ministry of Education to provide childcare spaces, there may be limited opportunities to consolidate the usage of schools (especially for leases and licences). On the permit side, there may be opportunities to review the usage of schools for non-childcare related spaces, keeping in mind the needs of the broader community. We found some opportunities for the Board to further analyze the leasing and permit rates they have established, in order to ensure that sufficient costs are being recovered and that rates are in line with other Boards of similar size. Additionally, the Board should explore additional revenue and partnership opportunities in order to increase revenues and the use of their schools.

We thank Management and staff for their assistance with this engagement.

## **Limitations on use of Regional Internal Audit Report**

This report is intended primarily for the information and use of the individuals on the distribution list on the cover page of this report and should not be provided to any other party without the consent of the Senior Manager, Regional Internal Audit, Toronto and Area Region.

## Observations

The review consisted of the following steps:

1. Obtained Excel data files containing leasing and permit data for the 2018/19 school year.
2. Held discussions with management to review key processes.
3. Utilized data analysis software and Microsoft Excel to analyze data populations obtained in order to provide observations to management for further consideration.

### A. Observations from Permit Data Analysis

Key information relating to permits at TCDSB:

- Permits are issued through the Community Use of Schools initiative and are divided into the following three categories:
  1. Category A permits are provided at no charge. These are provided for the use of facilities for the celebration of the Eucharist, Catholic religious services or instruction, and education activities approved by the Director of Education.
  2. Category B permits are provided at reduced charges<sup>3</sup>. These are provided for:
    - a. The use of facilities for registered charitable organizations.
    - b. Not-For-Profits as funded by Community Use of School from Ministry of Education.
  3. Category C permits are issued at full permit rates<sup>4</sup>. These are available for other parties, including adult groups and organizations of Commercial Enterprise.
- Permits are issued for the school year and also for the summer. Permits during the school year are for the use of school space between 6 pm and 11 pm.
- Permit costs are determined on a cost recovery basis. [See Appendix C for permit rates.]

#### *Permit Revenue Analysis*

Permit revenues were as follows:

	FY2018/19	FY2017/18	\$ Change	% Change
Permit Revenue	3,656,409	3,251,763	404,646	12%

- Permit revenues increased by approximately \$400k, or 12%, from FY2017/18 to FY2018/19

As per discussion with Board staff, the key drivers for the increase were increased marketing efforts, changes to when schools can request permits for internal functions to one night a week (compared to any night of the week previously), and increased revenues as a result of a change from a daily rate to an hourly rate.

<sup>3</sup> The Board recovers the full permit rate for these permits through a grant from the Ministry.

<sup>4</sup> Custodial fees are charged on an as-needed basis.

The top five permit holders by dollar value<sup>5</sup> from 2017 to 2020 were as follows:

- a. The Etobicoke Basketball Association (\$470k)
- b. Jack of Sports (\$379k)
- c. Toronto Central Sport & Social Club (\$378k)
- d. Little Kickers East York (\$236k)
- e. North Toronto Basketball Association (\$161k)

#### *Permit Rate Financial Analysis*

- Permit rates are not revised annually. Changes to permit rates are initiated by the Planning Department, with the last revision completed in FY2015/16. Permit Policy BR.05 was approved by the Corporate Affairs, Strategic Planning and Property Committee.
- The Ministry of Education provides funding grants to school boards through the Community Use of Schools (CUS) initiative to allow not-for-profit organizations to use Board facilities at reduced rates. The Ministry funding grants received over the prior two years were as follows:

	FY2018/19	FY2017/18	\$ Change	% Change
CUS GSN - Ministry of Education	1,253,421	1,262,065	(8,644)	-1%

- As per Permit Policy BR.05, a revenue vs. cost analysis was performed to estimate the operating surplus/deficit of permits. Based on the analysis of permit rates prior to the rate revision in 2015, there was a \$3 million deficit (i.e. costs were greater than permit revenues and the CUS grant). This means that the Board was ultimately subsidizing the CUS initiative by approximately \$3 million in FY2015.
- There was a sensitivity analysis performed in FY2016/17 of gym permits to assess the operating surplus/deficit.
- Fixed costs are not included as part of the permit rate.
- See Appendix C for rates for the various categories of permits (i.e. gymnasium, classroom, sports field, etc.).
- The two main components are the base permit rate and supervision fees.
- Although we did not compare all permit rates to TDSB, it appeared that generally permit rates were higher at TDSB (as per their September 1, 2019 Permit Schedule<sup>6</sup> included in Appendix D). For example, the double gym Category C rate at TDSB was \$78.50 vs. \$60 at TCDSB. Sunday and Holiday rates were \$135 vs. the standard rate of \$60 at TCDSB, as TCDSB has no additional charges for weekends and holidays.

<sup>5</sup> Excluding Focus on Youth Toronto (FOY) and Priority Schools Initiative (PSI), which are funded by the Ministry of Education.

<sup>6</sup> [https://www.tdsb.on.ca/Portals/0/community/Permits/G02\\_Permits\\_Fees%202019-20.pdf](https://www.tdsb.on.ca/Portals/0/community/Permits/G02_Permits_Fees%202019-20.pdf)

## 2019 Summer Permit Data Analysis

July 2, 2019 – August 31, 2019:

# of permits*	# of Schools	# of Organizations
1,210	188	395

\* Excludes school bus parking and repairs and maintenance related permits

- Overall, there were 1,210 permits issued during the summer months in 2019
- Approximately 96% (188/196) of TCDSB schools had a permit issued during the summer
- There were 395 unique organizations who received permits during this period

There were 14 categories of permit types issued, as follows:

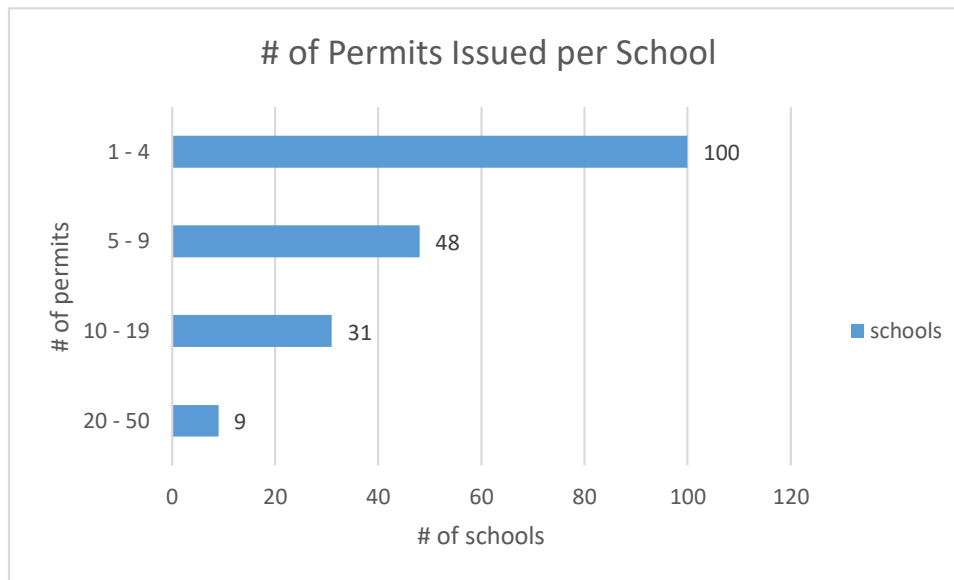
ORGANIZATION CATEGORY	# PERMITS	CATEGORY
NOT FOR PROFIT (CUS)	386	B – reduced charge
Scouts, Guides, Air Cadets, Day Cares, CUS, PSI, FOY, Academic/Language Programs	271	B – reduced charge
REGISTERED CHARITY	171	B – reduced charge
SCHOOL	81	A – no charge
TCDSB - Other Departments	73	A – no charge
OTHERS	64	*
MOVIE SHOOTS	56	C – full charge
CONTINUING ED., SUMMER SCHOOL, ACADEMIC PRGMS.	51	A – no charge
PARKS AND RECREATION	32	C – full charge
COMMUNITY GROUPS	13	B – reduced charge
CONTINUING EDUCATION	4	A – no charge
PARISH ACTIVITIES	4	A – no charge
CATHOLIC MASS	3	A – no charge
NON CATHOLIC SERVICES	1	B – reduced charge
<b>TOTAL</b>	<b>1,210</b>	

\*Maintenance and contractor work is included under “Category C” but are only charged a custodial fee, if applicable.

The breakdown of permits by category is as follows:

Category	# of permits	% of total
Category A - No charge	280	23%
Category B - Reduced charge	842	70%
Category C - Full charge	88	7%
Total	1,210	100%

- Based on the above, approximately 23% of permits issued over the summer were at no charge.



- As per the above data, 53% of schools issued between 1 – 4 permits during the summer. As per discussion with Board staff, most of these would be Elementary schools for daycare (mandatory in wards that require usage), as they require a permit to operate in the summer.
- Of the 100 schools with 1 – 4 permits, there were 31 schools with only one permit issued. As per Board staff, some of these permits may be to hold schools for renovations.

### Finding A1 – Review Current Permit Rates and Cost Recoveries

The last full operating surplus/deficit analysis was performed at the time of the last permit rate change in FY2015/16. There has been some subsequent analysis, but not of sufficient detail to provide the Board with a reasonable understanding of the current operating surplus/deficit. Although permit rates were revised higher in FY2015/16, it has been five years since the last change or in depth analysis. Additionally, the TDSB permit rates are higher than TCDSB's.

**Impact:** Without a more recent cost analysis, the Board may not have a true picture of the operating deficits being incurred to fund the CUS initiative from the Ministry in order to identify additional cost savings or identify additional permit rate changes.

**Recommendation:** Given that five years have passed since the prior cost analysis; it is recommended that the Board conduct a refresh analysis to determine if changes are required to TCDSB permit rates. The Board should also determine if more frequent (i.e. annual) revisions to permit rates are required.

**Management Response and Action Plan:** Staff have proposed revisions to Board Policy with a disclaimer that Permit fees will be evaluated in early 2021. The intent was to implement an increase to Permit Fees to better align with co-terminous Board's, however, the current pandemic has put this motion on hold, temporarily.

**Position Responsible:** Senior Manager, Community Use of Schools

**Target Implementation Date:** September 2021



## Finding A2 – Conduct Summer Usage Analysis

Based on the data analysis, approximately 50% of schools (100 schools) had only 1 – 4 permits issued over the summer period. Management indicated that most of these permits would be for required child care centres at elementary schools.

**Impact:** If a large number of schools are only issuing limited numbers of permits over the summer, there may be some opportunities for cost savings by combining some child care spaces into fewer schools.

**Recommendation:** Although challenges may exist, the Board's Planning Department should review the list of schools opened over the summer months and determine if there are opportunities to consolidate child care spaces so that fewer schools are being opened.

**Management Response and Action Plan:** Staff are of the opinion that this recommendation may not be well received by the child care operators and/or school community. In areas where schools are geographically close, it may be feasible, but most child care operators (and clients) rely on the convenience of having child care available within close proximity to their homes or workplace. In spite of these issues, staff will further investigate the plausibility of this recommendation.

**Position Responsible:** Senior Manager, Community Use of Schools

**Target Implementation Date:** TBD

## Finding A3 – Review Opportunities to Maximize Permit Revenues

Based on the data analysis, only 7% of permits in the summer were Category C (full permit rates). As per discussion with management, a reason for this is because most of the Category C users during the school year are for gym use. In the summer, these permit holders do not require use of the gym facilities.

**Impact:** The Board may not be maximizing revenue during the summer if a majority of permits are at reduced or no charge.

**Recommendation:** The Board should conduct a review to identify if there are opportunities to increase revenue from Category C permit holders.

**Management Response and Action Plan:** Staff should be looking at how to promote/maximize the issuance of outdoor field permits during the summer. These permits generate revenue, are less onerous on the operations staff and promote health and well-being in the community. Recognizing that indoor gym use is less desirable in the summer months, outdoor field permits should be the focus. We would also recommend that outdoor field permits are extended well into the fall months since they typically end in late August.

**Position Responsible:** Senior Manager, Community Use of Schools

**Target Implementation Date:** May 2021

## B. Leasing/Licence Data Analysis and Observations

Key information relating to leasing and licensing at TCDSB:

- Leases are usually issued on multiyear terms (i.e. 1 – 5 years)
- Licenses are typically issued for a 10-month period.
- The main users of leased space are full service childcare and licenses for before and after school programs.
- As per the Education Act (Ontario Regulation 221/11), school boards are to provide, or ensure operation by a third party, extended day programs for JK/SK and an extended day program for elementary students from Grades 1 – 6.
- The Board leases space on a cost recovery basis. The Ministry does not fund childcare funding and expects Boards to operate childcare on a cost recovery basis.
- TCDSB Policy B.R.01 – “Rental of Surplus School Space and Properties” sets the parameters for the rental of surplus school space and other Board properties. As per Policy B.R.01, not-for-profit child care (in addition to charitable organizations and the Catholic Church), are to be charged an “operating cost recovery rental rate”<sup>7</sup>.
- Licenses for before and after school care are charged a license fee (\$400/year) and a “consumables” fee (\$200/year)
- There are four “non-operating schools” and one non-operating property (956 Islington Ave. that was acquired to expand an adjacent school) that are fully leased out.
- Lease agreements are signed with tenants for all leases, usually on standard lease forms with some exceptions.

### Leasing Revenue Analysis

	FY2018/19	FY2017/18	\$ Change	% Change
Leasing Revenue	2,107,080	2,053,000	54,080	3%

- There was no significant change in leasing revenue over the prior year.
- Leases of whole properties represent the majority of the leasing revenue the Board earns

### Leasing Revenue – Whole Properties<sup>8</sup>

TENANT	PROPERTY	AMOUNT
University of Toronto Schools	Senhor Santo Cristo (JK-8) - 30 Humbert St.	352,274
Kerr Bros. Limited*	956 Islington Ave.	326,250
JIFEE Canada Inc. (Suon Academy)	St. Gerard Majella - 35 Heavitree Dr.	232,322
Leonardo Da Vinci Academy	Buttonwood - 100 Allanhurst Dr.	212,393
Conseil Scolaire Viamonde	St. Leonard - 100 Ravel Rd.	215,580
TOTAL		1,338,819

<sup>7</sup> As per Policy B.R.01: The operating cost recovery rate is to include operating and renewal costs per square foot, including custodial, maintenance, utilities, deferred maintenance, administration and insurance.

<sup>8</sup> Policy B.R.01 (Leasing Rate for Rental of Surplus Schools) does not apply to whole property leases.

*\*Not a surplus property. Was purchased by TCDSB to redevelop the existing school (Holy Angels) with the adjacent site acquired.*

- As per above, the leasing of whole properties represented approximately 64% of total leasing revenues for FY2018/19.
- The remaining leasing revenue was mostly from childcare leases.

#### *Leasing Rate Financial Analysis*

We reviewed the Board's process for establishing leasing rates. The following controls were noted:

- Operating costs are obtained from the School Operations and Maintenance department to calculate average lease operating costs
- The Board conducts an annual review to ensure the operating cost recovery corresponds with their "CPI methodology" (i.e. prior years' rate + CPI change).
- The Board has a methodology for establishing the lease unit rate on an annual basis which is presented to Director's Council for approval.
- The approved leasing rate for FY2018/19 was \$11.20 vs. \$11.34 for TDSB for the same period.

We tested the Board's controls regarding the establishment of leasing unit rates as follows:

- Obtained and reviewed the Board's annual lease unit rate calculation and performed the following procedures:
  - Recalculated the lease unit rate
  - Traced selected operating cost factors to the report received from the School Operations and Maintenance department
  - Reviewed the report to Director's Council for approval of the annual lease rate
  - Selected a sample of five agreements from the FY2018/19 Leasing Revenue schedule and ensured the rate tied to the approved lease unit rate or signed agreement
- Based on the sample of lease agreements tested, we did not note any exceptions. All amounts tied to lease unit rates and a valid lease or licence agreement.
- Although we did not test financial controls, we inquired with Board staff regarding the invoicing and collections process for leasing revenues. We noted that Account Receivable within the Business Services Department is responsible for the receipt of license and lease payments from customers.
- Licence fees are invoiced in August and monitored by the Real Estate database in Development Services. Payment receipts are tracked against the database to ensure outstanding payments are collected.
- The process for leasing revenues differs slightly. Although revenues are tracked by the Real Estate database, the Development Services department does not receive notice of EFT or cheque receipts unless they request this from Business Services. Management noted that they are reviewing current processes to reconcile payment receipts.

# of Agreements	Schools	Tenants/Organizations
323	151	73

- As per above, there were 323 agreements (licences and leases) with 73 tenants across 151 schools. This represents approximately 77% of all TCDSB schools (most are for childcare at elementary schools).

See below for the number of agreements by type:

AGREEMENT TYPE	# of Records
License - School Age Before & After (B&A)	116
License - Full Day Kindergarten (FDK) B&A	95
Lease - Child Care Under City Financial Agreement *	45
License - After School Recreation Centre	29
Lease - Child Care Not Under City Financial Agreement	11
License **	11
Lease	9
Shared Use Agreement - Operating Maintenance Cost Recovery	4
Parking Agreement	2
Lease – EarlyON	1
<b>TOTAL</b>	<b>323</b>

*\*Childcare provider rent is subsidized by the City of Toronto*

*\*\*With third parties such as the City of Toronto, Metrolinx, etc.*

- Most of the lease types are before and after school care or child care. Based on the above chart, we estimate that approximately 95% (307/323) were childcare related.
- Licences are granted through the Leasing Department. When a user requires usage over the summer, they are issued a permit and the revenue is included within permit revenue.

#### Top Ten Lease Tenants

TENANT	# OF AGREEMENTS
YMCA of Greater Toronto	60
PLASP Child Care Services	43
Learning Enrichment Foundation	27
City of Toronto - ARC Program	18
Dovercourt Boys & Girls Club	13
Network Child Care Services	12
Macaulay Child Development Centre	8
East Scarborough Boys and Girls Club	7
Family Day Care Services	7
North York Little Prints	7
<b>TOP 10 TENANT LEASES</b>	<b>202</b>
Other Leases	121
<b>TOTAL LEASES</b>	<b>323</b>

- The top ten tenants represented 62% of total agreements, with the top three tenants representing 40% of total lease agreements.

- Most of these tenants were before and after school care or childcare providers

#### *2019 Summer Leasing Data Analysis*

- A majority of summer-based leases are for full-day child care and other operators who have provisions in their lease to operate for the full year.
- Day camps are typically Before and After School Care providers who offer day camp during the summer (i.e. YMCA). Day camp providers require permits to operate.

#### *Leasing of Outdoor Fields and Partnerships*

- We noted some outdoor fields that were built by private companies. The arrangements allow the school board to use the field during the day and the private company to use the field after school and weekends.
- Through the Board's Community Planning and Partnerships, interested organizations are able to submit an application if they are interested in a partnership with the Board for the joint development and use of sports fields<sup>9</sup>.
- To date, the following sports fields at TCDSB schools have been developed by external organizations:
  - Michael Power St. Joseph (Razor Management Inc.) 2019
  - St. Patrick (Razor Management Inc.) 2018
  - Stella Maris (Hudson College) 2020
- The Board does not receive leasing revenue for these fields. As per Management, the benefit to the Board is the use of the fields during school hours with minimal capital investment. The external organizations are responsible for the maintenance of the field throughout the lease term.
- Currently, there are two other potential field partnership opportunities being explored by the Board.
- The fields are not available to the Board for use during the summer months. They receive ten hours of usage outside of the school day during the year at no charge.

#### **Finding B1 – Conduct Market Rate Study for Childcare Providers**

There have been no formal reviews of "market rates" that child care operators typically charge and how this compares to TCDSB's leasing rates.

**Impact:** Given that a majority of leases are for child care spaces, and that the Board is meant to charge on a cost recovery basis, it is important to understand and analyze differences between Board established lease rates and tenant charges to users. This is especially important as although rates are meant to be on a cost recovery basis, based on review of Policy B.R.01 and discussions with Board staff, not all costs are recovered.

**Recommendation:** Board staff should conduct a more in depth review and report on differences between child care operator rates and lease rates. If rates charged are higher than lease rates established by the Board, there may be opportunities to increase rates in order to ensure that Boards are recovering their costs of providing child care spaces. We recommend that this study is reported to the Director's Council.

<sup>9</sup> <https://www.tcdsb.org/Board/PlanningandFacilities/Pages/Community-Planning-and-Partnerships.aspx>

**Management Response and Action Plan:** Staff will begin a review of the Occupancy Costs being charged by coterminous school boards to non-profit/child care operators. This exercise may not change the cost-recovery rate for TCDSB, but it can help provide a benchmark to what the Board can charge to non-profit/child care operators.

**Position Responsible:** Senior Manager, Real Property and Officer, Development and Analysis

**Target Implementation Date:** December 2021

## Finding B2 – Strengthen Financial Controls for Leasing Revenue

Leasing revenue receipts are handled by the Business Services Department. The Development Services Department does not receive notice of EFT or cheque receipts unless they request this from Business Services. Collections are not reconciled on a regular basis.

**Impact:** Although leasing revenues are not material, there is a risk that outstanding balances may be missed or not followed up timely as payment receipts are not applied against invoiced amounts. Although Development Services can request receipts as needed, this is not current practice.

**Recommendation:** The Development Services Department should review the current process and establish additional controls to ensure receipts are reconciled to revenues and any outstanding balances are followed up timely.

**Management Response and Action Plan:** Currently, we have devised a chart which will be updated monthly and sent to A/R for confirmation of rent payments received. This will allow us to have a better grasp on receivables and any amounts in arrears can be recovered much sooner. The ultimate goal, will be to have every operator on EFT so that rent can be automatically withdrawn from their account.

**Position Responsible:** Senior Manager, Real Property or Officer, Development and Analysis.

**Target Implementation Date:** April 2021

## Finding B3 – Review Lease Rates and Benchmark with other GTA School Boards

TCDSB lease rates for 2018/19 were slightly lower than those set by TDSB (\$11.20 vs. \$11.34). A report to Director's Council in June 2020 noted that the renewal rate component of the established lease rate includes a "very limited recovery of deferred maintenance costs".

**Impact:** The Board may not be recovering sufficient costs from third party childcare providers.

**Recommendation:** After conducting a market rate study for childcare providers (see Finding B.1), the Board should review lease and licence rates charged by other GTA school boards to determine if there are opportunities to adjust rates. A sensitivity analysis should be conducted to understand how any potential rate changes may impact childcare providers. This could include having discussions with third party operators to understand how any rate changes may impact their operations or if there are ways in which the provision of childcare spaces can be improved.

**Management Response and Action Plan:** *The Child Care Advisory Committee, which has representation from Child Care Operators and meets quarterly, would be a good opportunity to address any rate changes and canvas the potential impacts to the operators. The Early Learning department which is the main point of contact for Child Care Operators could also help conduct a survey where the operators would have an opportunity to comment.*

**Position Responsible:** *Senior Manager, Real Property or Officer, Development Services and Analysis*

**Target Implementation Date:** *December 2021*

### ***Appendix A: Individuals Interviewed***

- Michael Loberto, Superintendent, Planning and Development Services
- Nicholas D'Urzo, Acting Senior Coordinator, Development Services
- Andre Fullerton, Senior Manager, Community Use of Schools/FOY Coordinator
- Teresa Sanza, Senior Manager, Capital Strategic Budget & Ministry Reporting
- Paul de Cock, Comptroller for Business Services and Finance



***Appendix B: List of Key Documents Reviewed***

- Leasing Unit Rates – Report to Directors Council (June 2020)
- Report regarding Leasing Unit Rates – Directors Council (June 2018)
- Leasing Rate for Rental of Surplus School Space B.R.01 (2019)
- BR.05 – Permit Policy – Revised Permit Rates and Fee Structure (Oct. 2015)
- Ministry of Education – Community Planning and Partnerships Guideline (March 2015)

**Appendix C: TCDSB 2019 Permit Rates**

***Facility Usage Fees Applicable to Permit Type II:***

- (a) The following **HOURLY** user fees will apply:

All facility fees are subject to H.S.T. No. 107-694-119 RT001.

FACILITY	DAYS	CAT. A	CAT. B		CAT. C
			B1	B2	
Gymnasium-Single  -Double	Mon-Fri	N/C	\$7.50/hr.*	\$15.00/hr.	\$30/hr.  \$60/hr.
	Sat-Sun	N/C	\$7.50/hr.*	\$15.00/hr.	
	Mon-Fri	N/C	\$15/hr.*	\$30/hr.	
	Sat-Sun	N/C	\$15/hr.*	\$30/hr.	
Classrooms		N/C	\$2.50/hr.*	\$5.00/hr.	\$15.00/hr.
Cafeteria	Mon-Fri	N/C	\$20/hr.*	\$40/hr.	\$80.00/hr.
	Sat-Sun	N/C	\$20/hr.*	\$40/hr.	
Theatre/Auditorium	Mon-Fri	N/C	\$35.00/hr.*	\$70.00/hr.	\$250.00/hr. \$150/hr./additional performance Rehearsal rate \$100/hr.
	Sat-Sun	N/C	\$35.00/hr.*	\$70.00/hr. Rehearsal rate	
Fields		N/C	\$10/hr.*	\$12/hr.	\$35/hr.
High Performance Fields	Monday- Sunday	N/C	\$50.00/hr.*	\$50.00/hr.	\$65/hr. (adults) \$100/hr. (commercial)
Parking surcharge (Permit Holders)		N/C	\$0.25* per person per occurrence	\$0.25 per person per occurrence	\$0.50 per person per occurrence
Swimming Pools	Mon-Fri	N/C	\$90/hr.*	\$90/hr.	\$100/hr.
	Sat-Sun	N/C	\$90/hr.*	\$90/hr.	

\* Scouts, Guides, and Air Cadet

N/C = no charge

Surcharge of \$100/annum/site will apply for High Performance Fields

**NOTE:** Permit Rates and Fees are subject to change without notice.

Requests for filming and special event permits are negotiated by the Community Use of Schools Department and are charged a minimum of \$2,500/day.  
CUS staff reserves the right to levy additional charges for clean-up and other special circumstances. Permits cancelled with less than ten (10) days' notice **WILL NOT BE REFUNDED.**

*Trustees will receive notice of any movie permits in their wards.*

## ***Supervision and Cleaner Fees:***

All fees are subject to H.S.T. No107-694-119 RT001.

CATEGORY	A	B	C	B & C
	SUPERVISION			CLEANER
Monday - Friday 7:30 a.m. - 11:30 p.m. or such other times when the facilities are normally staffed	N/C	\$21.18/hour	\$32.58/hour	\$35.47/hour
Saturday	N/C	\$21.18/hour	\$32.58/hour	\$35.47/hour
Sunday	N/C	\$28.24/hour	\$43.44/hour	\$47.30/hour
Statutory Holidays	As per Collective Agreement	As per Collective Agreement	As per Collective Agreement	As per Collective Agreement

- (1) The minimum charge is for 3 hours when a CUPE 1280 member has to be called in to cover the permit over and above the regular work week.
- (2) Groups larger than 200 persons must pay for an additional permit supervisor(s).
- (3) Permit supervision rates will not be charged for:
  - (a) The celebration of the Eucharist, Catholic religious services or instruction, and education activities approved by the Director of Education.
  - (b) In recognition of the efforts and support provided by the Catholic School Advisory Councils, facilities will be made available to each council free of charge, on application through the school principal, for two fund raising events during the school year.

## Appendix D: TDSB 2019 Permit Rates

### Toronto District School Board, Facility Permit Fees

Effective September 1, 2019

Applicable within the stated time of use

All rates are hourly and subject to HST.

Time of Use	Facility	Category (A1)	Category (A2)	Category (B)	Category (C)
<b>School Day</b>  Monday to Friday excluding holidays, 6 p.m. to 10 p.m.	Classroom	\$2.76	\$5.64	\$6.89	\$20.13
	Cafeteria (Small)	\$19.30	\$39.53	\$48.21	\$140.88
	Cafeteria (Large)	\$37.20	\$76.26	\$92.99	\$228.80
	Single Gym / Gen. Purpose Rm.	\$9.19	\$18.83	\$22.96	\$39.24
	Double Gym	\$18.37	\$37.67	\$45.92	\$78.50
	Auditorium (Small)	\$16.53	\$33.89	\$41.33	\$237.49
	Auditorium (Large)	\$31.22	\$64.00	\$78.06	\$474.96
	Specialty Room	\$5.52	\$11.31	\$13.77	\$40.24
	Pool (Beverly / Sunny View)	\$100.64	\$100.64	\$100.64	\$100.64
<b>School Break</b>  Monday to Friday excluding holidays, 8 a.m. to 5 p.m.	Classroom	\$2.76	\$5.64	\$6.89	\$20.13
	Cafeteria (Small)	\$19.30	\$39.53	\$48.21	\$144.91
	Cafeteria (Large)	\$37.20	\$76.26	\$92.99	\$228.80
	Single Gym / Gen. Purpose Rm.	\$9.19	\$18.83	\$22.96	\$41.27
	Double Gym	\$18.37	\$37.67	\$45.92	\$82.52
	Auditorium (Small)	\$16.53	\$33.89	\$41.33	\$241.53
	Auditorium (Large)	\$31.22	\$64.00	\$78.06	\$479.00
	Specialty Room	\$5.52	\$11.31	\$13.77	\$40.24
	Pool (Beverly / Sunny View)	\$100.64	\$100.64	\$100.64	\$100.64
<b>Saturday</b>  8 a.m. to 6 p.m.	Classroom	\$7.82	\$16.01	\$19.51	\$30.20
	Cafeteria (Small)	\$31.22	\$64.00	\$78.06	\$161.00
	Cafeteria (Large)	\$44.99	\$92.26	\$112.50	\$265.66
	Single Gym / Gen. Purpose Rm.	\$13.77	\$28.23	\$34.44	\$48.31
	Double Gym	\$27.56	\$56.47	\$68.88	\$96.60
	Auditorium (Small)	\$25.25	\$51.78	\$63.13	\$257.62
	Auditorium (Large)	\$36.73	\$75.30	\$91.84	\$495.09
	Specialty Room	\$15.14	\$31.06	\$37.88	\$60.36
	Pool (Beverly / Sunny View)	\$100.64	\$100.64	\$100.64	\$100.64
<b>Sunday &amp; Holiday</b>  8 a.m. to 3 p.m.	Classroom	\$10.56	\$21.65	\$26.40	\$36.24
	Cafeteria (Small)	\$39.96	\$81.89	\$99.88	\$169.05
	Cafeteria (Large)	\$53.73	\$110.15	\$134.33	\$273.73
	Single Gym / Gen. Purpose Rm.	\$31.68	\$64.95	\$79.21	\$95.06
	Double Gym	\$44.99	\$92.26	\$112.50	\$135.01
	Auditorium (Small)	\$34.91	\$71.55	\$87.25	\$265.66
	Auditorium (Large)	\$47.29	\$96.96	\$118.24	\$503.14
	Specialty Room	\$20.67	\$42.37	\$51.66	\$72.45
	Pool (Beverly / Sunny View)	\$100.64	\$100.64	\$100.64	\$100.64
<b>Outdoor Fields</b>  Effective January 2020	Ball Diamond/Court	\$2.29	\$4.71	\$5.73	\$24.16
	Field	\$7.82	\$16.01	\$19.51	\$70.44
	Field - Artificial Turf (Small)	\$16.53	\$33.89	\$41.33	\$80.51
	Field - Artificial Turf (Medium)	\$33.07	\$67.77	\$82.66	\$99.20
	Field - Artificial Turf (Premium)	\$135.56	\$165.32	\$165.32	\$198.39

### Toronto District School Board, Facility Permit Fees

<b>Fee Categories:</b> (A1) = Highest subsidy (A2) = Partial subsidy (B) = Cost Recovery (C) = Commercial	Refer to details in the Permit Categories document.
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#### Caretaking Charges

All groups are charged caretaking fees if booking extends beyond the stated timeframes.

For Category (C), caretaking fees are charged on all weekends and holidays, for the duration of permit plus opening and closing time.

**Rates:**           \$62.63 per hour on Sundays and holidays  
                          \$46.75 per hour all other times

#### Processing Fees: All categories of permits are subject to the following fees.

Application Fee	\$20
Amendment / Cancellation Fee	\$10 per occasion
Dishonoured Payment	\$25 per occasion (plus recovery of financial institution charges)