



# Halton District School Board

## HALTON DISTRICT SCHOOL BOARD

J.W. Singleton Education Centre, 2050 Guelph Line, Burlington, Ontario

Wednesday, November 17, 2010

**Public Session: 7 p.m.** (Private Session: 6 p.m.)

### PUBLIC SESSION AGENDA

| <b>1.0 – Opening</b>                    |   | <i>estimated time</i>                                       | <i>page</i>        |
|---|---|---|--------------------|
| 1.1                                     | Welcome, Call to Order and Roll Call  | 2 mins.   |                    |
| 1.2                                     | Approval of the Agenda  | 3 mins.   |                    |
| 1.3                                     | Declarations of Possible Conflict of Interest   | 2 mins.   |                    |
| <b>2.0 – Delegations to the Board</b>   |   |   |                    |
| 2.1                                     | Presentations   | 10 minutes each presentation                                |                    |
|   | 2.1.1 School Effectiveness Survey, <i>Stuart Miller, Aimmie Kellar</i>                  |   |                    |
| 2.2                                     | Delegations   | 5 minutes each ( <i>info distributed to trustees only</i> ) |                    |
|   | 2.2.1 Lesley Delgarno, <i>Primary Gifted Placement</i>                                  |   |                    |
| 2.3                                     | Acknowledgement of Delegations by the Chair   |   |                    |
| <b>3.0 – Ratification / Action</b>      |   | <i>estimated time</i>                                       | <i>page</i>        |
| 3.1                                     | Minutes of the Regular and Special Meetings   | 5 mins  |                    |
|   | 3.1.1 Halton District School Board Meeting, November 3, 2010                            |   | page 2             |
| 3.2                                     | Approval of Business Transacted in Private Session                                      | 3 mins.   |                    |
| 3.3                                     | Order Paper   | 2 mins.   | page 5             |
| 3.4                                     | Action Items  | 10 mins. ea.  |                    |
|   | 3.4.1 Elementary Gifted Education Update ( <i>Report 10174</i> ) <i>D. Boag</i>         |   | page 10 from Nov.3 |
|   | 3.4.2 Facilities Use ( <i>Report 10182</i> ) <i>D. Vrooman</i>                          |   | page 9             |
| <b>4.0 – Communication to the Board</b> |   | <i>estimated time</i>                                       | <i>page</i>        |
| 4.1                                     | Student Trustee Reports   | 5 mins.   |                    |
| 4.2                                     | Information Items (including Notices of Motion and future actions)                      | 10 mins. ea   |                    |
|   | <b>For Action at a future Board meeting</b>   |   |                    |
|   | 4.2.1 Year-end Analysis/Financial Statements ( <i>Report 10178</i> ) <i>J. Sweetman</i> |   | page 10            |
|   | <b>For Information</b>  |   |                    |
|   | 4.2.1 Construction Timelines re: ERA 109 ( <i>Report 10180</i> ) <i>G. Cullen</i>       |   | page 58            |
|   | 4.2.2 Alton ERA 109 Sketch Plans ( <i>Report 10179</i> ) <i>G. Cullen</i>               |   | page 60            |
|   | Committee Reports   | 10 mins.  |                    |
| 4.4                                     | Director's Report   |   |                    |
|   | 4.4.1 Monitoring Reports  |   |                    |
|   | 4.4.5 Other:  |   |                    |
|   | 4.4.5.1 Upcoming Items  |   |                    |
|   | • Good Neighbour Policy (January 2011)  |   |                    |
| 4.5                                     | Communications from the Chair   | 5 mins.   |                    |
| 4.6                                     | Trustee Questions and Comments  | 10 mins.  |                    |
| <b>5.0 – Adjournment</b>                |   |   |                    |
| 5.1                                     | Motion to Adjourn   |   |                    |

# HALTON DISTRICT SCHOOL BOARD

Wednesday, November 3, 2010

**7 p.m. – Public Session**

## MINUTES

### *1.0 -- Opening*

- 1.1 Welcome, Call to Order and Roll Call
- 1.2 Approval of the Agenda
- 1.3 Declarations of Possible Conflict of Interest

### *2.0 – Communication to the Board*

- 2.1 Presentations
  - 2.1.1 *Food For Thought (Gayle Cruickshank)*
- 2.2 Delegations
- 2.3 Acknowledgement of Delegations by Chair

### *3.0 – Ratification / Action*

- 3.1 Minutes of the Regular and Special Meetings
  - 3.1.1 Meeting of the Halton District School Board, October 20, 2010
- 3.2 Ratification of Business Transacted in Private Session
- 3.3 Order Paper
- 3.4 Action Items

### *4.0 – Communication to the Board*

- 4.1 Student Trustee Reports
- 4.2 Information Items (including Notices of Motion and future actions)  
**For Action November 17, 2010**
  - 4.2.1 Elementary Gifted Education (*D. Boag*) – Report 10174
  - For information:**
    - 4.2.2 Full-Day Kindergarten Phase II Criteria (*M. Zonneveld*) -- Report 10173
    - 4.2.3 Capital Update (*G. Cullen*) – Report 10175
- 4.3 Committee Reports
- 4.4 Director's Report
  - 4.4.1 Monitoring Reports
  - 4.4.2 Other
    - 4.4.2.1 Upcoming Items
      - Good Neighbour Policy (January 2011)
- 4.5 Communications from the Chair
- 4.6 Trustee Questions and Comments

### *5.0 – Adjournment*

- 5.1 Motion to Adjourn

**Halton District School Board**  
**Wednesday, November 3, 2010**

Present: D. Danielli, K. Bateman-Olmstead (late), M. Dilly (late), P. Ellis, J. Hames, J. Hlusko, B. Jones, G. Ockenden, P. Russell (phone), G. Tuck Kutarna (late), D. Vrooman

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**Agenda Item 1**

1.1 Call to Order

The Chair called the meeting to order at 6:04 p.m. noting P. Russell's attendance via phone, and the anticipated arrival of M. Dilly, K. Bateman-Olmstead and G. Tuck Kutarna.

M10-0212 J. Hlusko / P. Russell

Be it resolved that the Halton District School Board move into Private Session.

**Carried.**

G. Tuck Kutarna arrived at 6:25 p.m. K. Bateman-Olmstead arrived at 6:26 p.m.

D. Danielli left the meeting at 6:56 p.m.

The Board rose from Private Session at 7:16 p.m. Public Session was called to order at 7:26 p.m.

There were no declarations of conflict of interest.

1.2 Approval of the Agenda

M10-0213 P. Russell / D. Vrooman

Be it resolved that the Halton District School Board approve the agenda for Wednesday, November 3, 2010 as distributed.

**Carried.**

**Agenda Item 2**

2.1 Presentations

The Chair introduced Gayle Cruickshank who spoke to the Food For Thought program, and responded to trustee questions.

2.2 Delegations

There were no delegations, and consequently no acknowledgement of delegations by the Chair..

**Agenda Item 3**

3.1 Approval of the Minutes

M10-0214 J. Hlusko / B. Jones

Be it resolved that the minutes for the Meeting of the Halton District School Board for October 20, 2010 be approved as distributed.

**Carried.**

3.2. Ratification of Business Transacted in Private Session

M10-0215 J. Hlusko / P. Russell

Be it resolved that the Halton District School Board approve the resolutions from the Halton District School Board meeting in Private Session, November 3, 2010, respecting Personnel Matters.

**Carried.**

3.3. Order Paper

The Chair called attention to the Order Paper. J. Blackwell responded to K. Bateman-Olmstead's question regarding the French pilot program.

3.4. Action Items

There were no items for action.

**Agenda Item 4**

4.1 Student Trustee Reports

Haniya Khan and Jason Earl spoke to recent activities including Student Senate

4.2 Information Items (including Notices of Motion)

D. Vrooman indicated he would be bringing forward a motion regarding use of Board facilities by community groups where custodial staff are not required.

**For Action: November 17, 2010**

4.2.1 Elementary Gifted Education Update

D. Boag spoke to Report 10174 and responded to trustee questions.

4.2 Information Items (including Notices of Motion) -- continued

**For Information**

4.2.2 Full-Day Kindergarten Phase III Criteria

M. Zonneveld spoke to Report 10173, and responded to trustee questions. He reminded trustees of the Ministry timelines, funding, approval and confidentiality relating to the naming of schools for Phase III of the program.

4.2.3 Capital Update

G. Cullen reviewed the capital projects underway within the Board, and responded to trustee questions.

4.3 Committee Reports

D. Vrooman reminded trustees of the upcoming Program and Accommodation Committee meeting slated for December 8, 2010.

D. Vrooman and J. Hlusko provided an update regarding the last meeting of this term of SEAC highlighting discussion items and accolades for members and staff.

4.4 Director's Report

D. Euale reminded incoming trustees of the upcoming trustee orientation sessions planned by the Ministry, as well as supplemental sessions hosted in Halton.

4.4.1 Monitoring Reports

There were no monitoring reports.

4.4.2 Upcoming Items

Items were highlighted on the agenda.

4.5 Communication from the Chair

G. Ockenden shared a letter from the District School Board Ontario Northeast highlighting the number of special needs students transferring from separate school boards to public school boards.

4.6 Trustee Questions and Comments

P. Russell reminded trustees of upcoming OPSBA events.

G. Tuck Kutarna commented on the earlier presentation from Food For Thought, citing 91 cents of every dollar goes to provide food for children. She also requested information be shared with trustees regarding Remembrance Day activities, in which trustees may be able to take part.

G. Tuck Kutarna also spoke to the official opening of the Georgetown Field of Dreams. She also commented on the recent changes to parent/teacher conferences under the "Growing Success" assessment initiative, indicating her desire to see more promotion of this aspect.

**Agenda Item 5**

M10-0216 P. Ellis / P. Russell

Be it resolved that the Halton District School Board adjourn at 9:27 p.m.

**Carried.**

..... Recorder

.....Chair



# Halton District School Board

Wednesday, November 10, 2010

(Items shaded and/or marked in bold have been completed and will be deleted from the list prior to the next edition.)

## ORDER PAPER

| Motion #        | Resolution  | Responsibility                                       |
|-----------------|---|--|
| <b>M06-0230</b> | <b>Be it resolved that the Halton District School Board allow students presently attending Robert Bateman HS from Florence Meares PS and Charles Beaudoin PS, to remain at Robert Bateman HS, with transportation, for a three-year period effective September 2007-10.</b>   | <b>Senior Admin</b>                                  |
| M07-0056        | Be it resolved that when remedies for heavily populated schools are next considered, Post's Corners Public School will be included using policies and practices prevailing at that time.  | Senior Admin./<br>Facility Services                  |
| M08-0154        | Be it resolved that the Halton District School Board encourage all schools to apply for EcoSchools certification by June 2010, or in the case of new schools not yet built, within two years of opening.  | Program  |
| M09-0081        | Be it resolved that in September 2010, the Halton District School Board open a new school in Palermo to be culturally bilingual, dual track, and resourced accordingly.<br>Be it resolved that the Halton District School Board direct French Immersion students Grades 1-3, destined to attend Palermo in 2010, to attend the vacant Lorne Skuce Public School as an incubator school as of September 2009; this is to address the overcrowding at École Forest Trail Public School and to establish a permanent FI cohort for students until graduation.<br>Be it resolved that those students with older siblings who continue at École Forest Trail Public School be grandfathered until such time that the older sibling graduates.<br>Be it resolved that in order to maintain continuity of the incubated setting; the Principal of the Palermo school be appointed in September 2009 and assigned to Lorne Skuce Public School, and that administration endeavour to recommend a Principal with experience in the French Immersion track and the Vice Principal have experience with the English track.<br>Be it resolved that Core French Programming in the new Palermo school begin as a Grade 1 pilot to assist the development of a culturally bilingual environment in order to benefit English track students. | Senior Admin   |
| M09-0184        | Be it resolved that the HDSB enter into a Memorandum of Understanding (MOU) with the City of Burlington and the Burlington Library Board to establish the framework for a formal legal agreement related to the joint use facility currently known as the Alton community high school.  | Superintendent<br>of Business                        |
| M09-0269        | Be it resolved that the Halton District School Board grandfather all French Immersion Graded 7/8 students residing in Clearview, to EJ James Public School for the 2010-11 school year, and Grade 8 students residing in Clearview to EJ James for the 2011-12 school year.<br>Be it resolved that the Halton District School Board bus all FI Grade 7/8 students residing in Clearview to EJ James for the 2010-11 & 2011-12 school years consistent with transportation policy.<br>Be it resolved that the dual track French Immersion program at the new school in Clearview, commencing September 2010 as a Grades 1-6 program, will thereafter grow into a Grade 1-8 program during the next two successive years.   | Superintendent<br>of Business                        |
| <b>M10-0045</b> | <b>Be it resolved that the Halton District School Board direct staff to enter into negotiations with the Town of Halton Hills for the sale of property at McKenzie-Smith Bennett, beyond the 2.56 acres declared surplus in Report 09165 as per Ontario Regulation 444/98, while still retaining sufficient land appropriate to a school facility.</b>  | <b>Superintendent<br/>of Business /<br/>Planning</b> |
| <b>M10-0057</b> | <b>Be it resolved that the Halton District School Board authorize the Director to approve an agreement between the Municipality of Halton Hills and the Halton District School Board for the provision of an all-weather running track, artificial surface sports field, lighting and scoreboard at Georgetown District High School, with the following conditions:</b> <ul style="list-style-type: none"> <li>• confirmation at least \$500,000 of community donations received/confirmed by the Board</li> <li>• the project costs shall not exceed \$2,150,000 as per Report 09025</li> <li>• the Town of Halton Hills has agreed to guarantee appropriate funding to finance the initial construction project over a 20 year period</li> <li>• the Town of Halton Hills has agreed to guarantee appropriate funding to finance the replacement turf at a mutually agreed upon time approximating 10 years into the total 20 year period</li> <li>• Halton District School Board staff have determined an appropriate financing vehicle to ensure the mitigation of long term risk.</li> </ul>   | <b>Superintendent<br/>of Business /<br/>Planning</b> |
| <b>M10-0058</b> | <b>Be it resolved that the Halton District School Board approve the naming of the field at Georgetown District High School to recognize the significant contribution of the Georgetown Kiwanis Club.</b>  | <b>Superintendent<br/>of Business</b>                |
| M10-0135        | Be it resolved that the Halton District School Board adjust the boundaries for the elementary schools in ERA 108 as outlined in Report 10100.<br>Be it resolved that the new elementary school in ERA 108 open as a dual track school: English Track (JK-7), French Immersion Track (1-7).<br>Be it resolved that SK students, redirected to Orchard Park Elementary School in 2011, be allowed to enroll in the Orchard Park JK program in September 2010.   | Superintendent<br>of Business /<br>Planning          |

## ORDER PAPER

| Motion # | Resolution   | Responsibility                          |
|----------|--|---|
| M10-0174 | Be it resolved that, pending Ministry approval, the Halton District School Board approve a revision to the approved renovations/additions at Maple Grove Public School in the following two areas: <ul style="list-style-type: none"> <li>- incorporation of ceramic tiles for hallways and common areas in the new addition, and</li> <li>- an increase in the contingency account related to this project by \$50,000, making the total contingency budget \$100,000</li> </ul> And that these revisions be funded through use of a portion of reserves. | Superintendent of Business              |
| M10-0184 | Be it resolved that, pending the sale of the 2.56 acres of land at McKenzie-Smith Bennett Public School, and pending Ministry of Education approval, the Halton District School Board approve outstanding items from the October 16, 2009 Capital Renewal Request List for McKenzie-Smith Bennett Public School, up to a total of \$185,600  | Superintendent of Business / Facilities |
| M10-0203 | Be it resolved that the Halton District School Board approve the development of a three-storey design for the ERA 109 elementary school (Alton, Burlington)  | Superintendent of Facilities            |
| M10-0208 | Be it resolved that the Halton District School Board accept the Form of Proposal for the sale of the former Speyside Public School.  | Superintendent of Business / Facilities |
| M10-0210 | Be it resolved that the Halton District School Board direct the Director to provide two timelines for the build of the ERA 109 elementary school: one for the Board-approved projected opening date of January 2012, and one for the back-up opening date of September 2012, with the report returning to the Board before the end of November 2010.   | Superintendent of Facility Services     |
|          |  |   |
|          |  |   |
|          |  |   |
|          |  |   |

## PENDING REPORTS

*(Items will be shaded when completed, with a check-mark placed beside the presentation date.)*

| Motion & Date        | Resolution   | Presentation Date  |
|----------------------|--|--|
| M08-0048<br>02/20/08 | Be it resolved that staff bring back a report on the parameters and related costs for a study regarding the “bell times” for Halton District School Board schools, and the modification required to include morning start times as early as 8 a.m. and as late as 9:45 a.m., with the resulting study returned to the Board before March 2009.   | March 2009 ✓<br>Additional investigation to be considered (Apr1)           |
| M08-0092<br>04/23/08 | Be it resolved that the Halton District School Board direct staff to bring a report, policy and protocol that will guide the placement, configuration and utilization of portables,<br>THAT this document be completed by November 2008, so implementation can occur for the 2009-10 school year, and<br>THAT this document include, but not be limited to considerations outlined in Report 08050.  | November 2008 (verbal) ✓<br>Full report: Jan 2009 (deferred to March 09) ✓ |
| M08-0240             | Be it resolved that the Halton District School Board direct staff to develop a community consultation process, with Ministry input, by January 2009 for Board consideration, to explore solutions and work from the Board’s goal of meeting the accommodation & program needs of students of Ward 3 Oakville; with the process to include timelines, representation and alternative accommodation options.   | January 2009 ✓   |
| M09-0014             | Be it resolved that the Director report quarterly to the Board of Trustees regarding implementation, compliance & efficacy of the recommendations/management responses identified in Report 09011, Appendix A. (School Council & School Generated Funds)   | <del>April 2010</del> May 2010 ✓<br>September 2010<br>December 2010        |
| M09-0042             | Be it resolved that the Halton District School Board defer this issue (Report 09004: LTAP Lakeshore Woods) to a future Program and Accommodation Committee Meeting with the matter coming back to the Board no later than June 2009.   | June 2009 ✓  |
| M09-0056             | Be it resolved that administration bring back, by no later than the end of March, a report outlining the costs and benefits of early dismissal days.   | March 2009 ✓   |
| M09-0072             | Be it resolved that staff be directed to provide a report identifying the terms of reference and membership for a proposed French as a Second Language Advisory Committee with an April 2009 formation date,.  | April 2009 ✓   |
| M09-0108             | Be it resolved that staff bring a report to the Board in September 2009 on the purchase of library and curricular materials for the French Immersion Program at Lorne Skuce Public School  | September 2009 ✓   |
| M09-0083             | Be it resolved that the Halton District School Board staff bring a report to Trustees containing information regarding the status of the McKenzie-Smith Bennett property being deemed surplus. The report, to come back to the Board no later than the end of May 2009, will include such information as the actual acreage for sale, the actual footprint of the acreage for sale and a current market assessment of the acreage for sale. Until this report comes back to the Board, the property deemed surplus will not be listed or sold.   | May 2009<br>Defer to June 2009 ✓<br>Further action:<br>Autumn 2009 ✓       |
| M09-0150             | WHEREAS the Halton District School Board is committed to full compliance with the Education Act, Regulations and all Ministry of Education Policies;<br>AND WHEREAS the Halton district School Board is further committed to full transparency and accountability in its treatment of all sources of revenue and expenditures;<br>AND WHEREAS the Halton District School Board’s “commitment to every student”, means ensuring an inclusive environment, in which all students can participate fully and with dignity in their school community.<br>Be it resolved that the Halton District School Board develop a policy to ensure that no student of a regular day school program be charged for any of the following:<br>(i) a registration or administrative fee<br>(ii) a course fee<br>(iii) a text book fee, other than a damage deposit<br>(iv) a course materials fee, where the materials are necessary for a required element of the course;<br>(v) a fee for a guest speaker, visiting teacher, or “in-class field trip”, where the material being presented is a required element of the course.<br>AND further, that the policy include a requirement that any request for funds of a student or their family by a school or Board employee be accompanied by a detailed description of how the money being requested will be spent,<br>AND that this policy be brought back to the Board of Trustees for consideration by no later than June, 2009. | June 2009 ✓<br>December 2009 ✓   |

## PENDING REPORTS (CONT'D)

*(Items will be shaded when completed, with a check-mark placed beside the presentation date.)*

| Motion & Date                            | Resolution   | Presentation Date   |
|--|--|---|
| M09-0158                                 | Be it resolved that the HDSB staff bring a report to Trustees containing information regarding the status of the General Brock property being deemed surplus. The report, to come back to the Board no later than September and will include such information as the actual acreage for sale, the actual footprint of the acreage for sale and a current market assessment of the acreage for sale. Until this report comes back to the Board, the property deemed surplus will not be listed or sold.   | September 2009<br><br>Further action:<br>Autumn 2009 ✓  |
| M09-0160<br><br>06/03/09                 | Be it resolved that Report 09108 come to the Board for approval as a Policy at the June 17, 2009 meeting, and that the Cashless School initiative not be implemented until such time as trustees have had opportunity for discussion and approval  | June 17, 2009 ✓   |
| M09-0162<br>06/03/09                     | Be it resolved that Report 09106 (Active & Safe Routes to Schools) come to the Board at the June 17, 2009 meeting for trustees' discussion and approval.   | June 17, 2009 ✓   |
| M09-0174<br><i>(in part)</i><br>06/23/09 | Be it resolved that the Halton District School Board direct staff to engage the New Central and Clearview parents regarding thematic programming to enhance the educational experiences for students in these schools; and to engage Clearview parents regarding French Immersion delivery options for students in their schools, and that staff report back on their findings no later than October 2009.   | October 2009 ✓  |
| M09-0242<br>10/21/09                     | Be it resolved that Halton District School Board staff review the potential for the building of an Alton elementary school, be moved up to 2011, and report back to the Board by January 31, 2010  | January 2010 ✓  |
| M09-0247<br>10/28/09                     | Be it resolved that the Halton District School Board direct the Director, prior to the meeting of November 4, 2009, to present a report to trustees with an analysis of the recreational capacity as it relates to physical education needs at McKenzie-Smith Bennett PS, and Acton District High School, which would remain should the recommendation contained in Report 09165 be approved.  | November 4, 2009 ✓  |
| M09-0270<br>11/18.09                     | Be it resolved that the Halton District School Board direct the Director to provide a feasibility report to review the potential of adding on to or attaching portapack(s) to the over-crowded schools north of Upper Middle Road in Ward 4, Oakville, and that this report be presented to the Board of Trustees by February 2010.  | February 2010 ✓   |
| M10-0005<br>01/06/10                     | Be it resolved that Halton District School Board staff draft a policy for Board approval no later than March 2010, that will address and direct procedures resulting from the emerging interests and potential costs associated with theme-based schools.  | March 2010 ✓  |
| M10-0024<br>02/03/2010                   | Be it resolved that the Director of Education bring a report to the Board, no later than April 2010, that would include projected enrolment for newly built schools by the Halton District School Board within the past seven years; the data to include the projected enrolment statistics submitted to the Board and the Ministry at the time the Board approved the builds, as well actual enrolments for years one, three and five of the operation of the schools.  | April 2010 ✓  |
| M10-0112                                 | Be it resolved that the Director request staff to provide a report to the Board relating to OSBIE and WSIB Claims experience, and that this report be presented in May or June so it may be referred to during budget deliberations, and THAT the key elements of the report include: <ul style="list-style-type: none"> <li>• a minimum of three-years claims history</li> <li>• categories of claims regarding size/duration</li> <li>• categories of claims regarding staff vs. community vs. students</li> <li>• budget allocations vs. actuals</li> </ul> | June 2010 ✓   |
| M10-0188<br>M10-0189                     | Be it resolved that the Halton District School Board establish a "Good Neighbour" Policy for Oakville and other municipalities as deemed appropriate, and that this policy ensure that neighbours living "next to" and "with-in" the direct vicinity of a Public School Site be consulted at the initial stages of any "new school build" and; Be it resolved that reasonable input from community members be considered prior to the completion of any extensive, costly architectural work.  | To Program & Accommodation Committee (September 22)<br><i>Deferred to December PAC meeting; Board in January 2011</i> |
|  |  |   |



# Halton District School Board

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Report: 10182

Date: November 3, 2010

## INFORMATION FOR DECISION

TO: The Chair and Members of the  
Halton District School Board

FROM: D. Vrooman, Trustee, Oakville Wards 1 & 2

RE: Facilities Use

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### RECOMMENDATION

***Be it resolved that the use of Halton District School Board facilities by Board staff, school councils and home & school organizations for community activities, where custodial services are not required, be granted at no charge as long as an Halton District School Board staff sponsor is present.***

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Community use of schools by Halton District School Board staff, school councils and home & school organizations is charged at a preferred rate. There is typically no charge for the use of the facility, and there is no charge for insurance as these groups are either covered under the board's policy or under the home & school's. These groups are, however, charged for custodial staff time for the full duration of their event. These charges are time-and-a-half on Saturdays and double-time on Sundays.

In many cases, the assigned custodian is not a member of the school staff. They do not have assigned work for the duration of the rental; however they do remain at the school. Historically for events of this nature -- where the custodian was not assigned setup or cleanup tasks -- s/he would arrive at the appointed starting time of the "rental" and unlock the doors, turn on lights if necessary, and ensure that the responsible renter was present, then leaving to return at the appointed end time of the rental to lock up.

Many of these activities are events that earn little or no money, and must be funded out of the school's, the school council's or the home & school's budgets. For an event such as a seasonal pancake breakfast, which would be a four hour rental (three hours plus an hour of setup and cleanup), costs approximately \$180.

To ensure that there is no confusion, some events may require setup or cleanup. There is probably general acceptance that renters pay for services they cannot provide themselves on a voluntary basis.

*Respectfully submitted,*

*Don Vrooman,  
Trustee, Oakville Wards 1 & 2*



# Halton District School Board

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Report Number 10178

Date: November 11, 2010

## **INFORMATION FOR DECISION**

TO: The Chair and Members of the  
Halton District School Board

FROM: Administrative Council

RE: 2009/2010 Financial Statement Review and Year-end Surplus Balances (Reserves)

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*Be it resolved that the Halton District School Board authorize the following Surplus (Reserve) transfers:*

- 1. \$1,200,562 for Year End Roll Forwards;*
- 2. \$359,154 for Vandalism;*
- 3. \$3,000,000 for Georgetown District High School Renovation;*
- 4. \$70,000 for Maple Grove Renovation;*
- 5. \$1,013,619 for Retirement Gratuities;*
- 6. \$1,677,110 for Pupil Accommodation School Renewal;*
- 7. \$118,247 for Decentralized Classroom;*
- 8. \$255,186 for Student Supervisors;*
- 9. \$550,657 for Facility Weather Conditions;*
- 10. \$438,600 for Special Education;*
- 11. \$183,748 for Halton Learning Foundation;*
- 12. \$1,219,068 Operating Surplus (formerly Working Fund Reserve).*

*Be it resolved that the Halton District School Board receive the audited financial statements for the fiscal year ended August 31, 2010.*

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### Background

Administration has concluded its preparation of financial statements for the 2009/2010 fiscal period ending August 31, 2010. These statements have been subjected to audit by the Board's external auditors. The Board's Audit Committee reviewed and approved these statements on November 9, 2010. Consolidated Financial Statements Halton District School Board (Appendix A) Financial Statements for the Centre for Skills Development and Training (Appendix B) and Financial Statements for the Learning Foundation (Appendix C). A full report from the audit committee to the Board is presented in Report 10178.

### Financial Year-End Summary

For the fiscal year ended August 31, 2010, the Halton District School Board was in compliance with all Provincial funding regulations. With reference to administration, the Board's 2009/2010 administration expenditures were \$1,165,720 below the amount funded by the Province.

In addition to the above, as at August 31, 2010, the Halton District School Board had outstanding net long-term liabilities of \$194,887,983 and Not Permanently Financed Amounts of \$103,905,466. The latter will be funded through the issuance of Ministry approved debentures and Board revenues through collections from Educational Development Charges and proceeds from the sale of surplus properties.

### School Fundraising and Activities

Of significant note within the financial operation of HDSB elementary and secondary schools is the extent to which students, parents and guardians continue to support the curricular and co-curricular activities of our schools.

For the year ended August 31, 2010, a total of \$19,979,769 was raised in our schools in support of (but not limited to) athletics, extra-curricular activities, curriculum, field trips and fund raising. It should be further noted that expenditures related to these funds amounted to \$20,359,342.

**Available for Compliance – Internally Restricted Balances / Deferred Revenues**

Under PSAB, traditional descriptions of Reserves and Reserve Funds have been changed to fall into two categories:

- (i) Accumulated Surplus – Internally Restricted, where boards have the authority to set aside funds for a restricted purpose and make local expenditure decisions, and
- (ii) Deferred Revenues - Externally Restricted which are those amounts received subject to external restrictions arising from legislation or regulations.

The following tables describe the balances of the various Available for Compliance – Internally Restricted / Deferred Revenues – Externally Restricted balances:

| <b>Deferred Revenues – Externally Restricted</b> | As at 08/31/10     | As at 08/31/09     |
|--|--------------------|--------------------|
|  |                    |                    |
| <b>Operating:</b>                                |                    |                    |
| Energy Efficient Schools – Operating             | 0                  | 371,483            |
|  |                    |                    |
| <b>Capital:</b>                                  |                    |                    |
| Energy Efficient Schools – Capital               | 729,837            | 671,984            |
| Green Schools Pilot                              | 304,754            | 0                  |
|  |                    |                    |
| <b>Total Externally Restricted Reserves</b>      | <b>\$1,034,591</b> | <b>\$1,043,467</b> |

| <b>Accumulated Surplus – Internally Restricted</b> | As at 08/31/10      | As at 08/31/09      |
|--|---------------------|---------------------|
|  |                     |                     |
| <b>Operating:</b>                                  |                     |                     |
| Retirement Gratuity Benefit                        | \$3,688,443         | \$2,674,824         |
| School Carry forward                               | 550,056             | (13,349)            |
| Family of Schools Facilities Renewal               | 0                   | 666,649             |
| Facility Weather Conditions                        | 2,332,257           | 1,781,600           |
| Year End Roll forwards                             | 1,200,562           | 768,006             |
| Halton Learning Foundation                         | 859,422             | 675,674             |
| Project Update                                     | 982,453             | 982,453             |
| Special Education                                  | \$438,600           | \$1,430,129         |
| Vandalism  | 359,154             | 0                   |
| Other  | 272,963             | 328,754             |
| Unappropriated (formerly Working Fund)             | 3,999,687           | 2,780,619           |
|  |                     |                     |
| <b>Capital:</b>                                    |                     |                     |
| PARC 16B Review Reserve                            | 0                   | 2,900,803           |
| New Pupil Place Debt Reserve                       | 0                   | 1,144,166           |
| Best Start Debt Reserve                            | 0                   | 80,163              |
| Portable Relocation                                | \$1,780,820         | \$1,780,820         |
| Pupil Accommodation – School Renewal               | 1,677,110           | 0                   |
| Georgetown District High School Renovation         | 3,000,000           |                     |
| Maple Grove Public School Renovation               | 70,000              |                     |
|  |                     |                     |
| <b>Total Internally Restricted Reserves</b>        | <b>\$21,211,527</b> | <b>\$17,981,311</b> |

2009/2010 Significant Changes to Accumulated Surplus – Internally Restricted

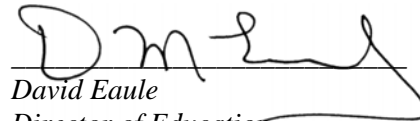
As outlined above, as a result of both capital and operating expenditure in 2009/2010, the Board's Accumulated Surplus – Internally Restricted balances increased by \$3,230,216. Specific changes are as follows:

- Retirement Gratuity Benefit Reserve Fund has been topped up by the variance between actual experience in retirement gratuity expenditures and that actuarially determined. 2009/2010 saw significantly fewer retirements than predicted by actuary.
- Year End Roll-forward amount increased due to various under-spending in 2009/2010 in non-salary areas. This will be used to fund expenditures in these areas in the upcoming year.
- The Facility Weather Conditions internally restricted amount was established to manage significant spikes in utility costs and snow removal. Funds added here represent the variance from the original 2009/2010 amount budgeted for utilities and snow removal.
- The establishment of an internally restricted amount for Vandalism was established in 2009/10 to manage fluctuations in vandalism expense in future years. This fund represents the under-spending based on the original 2009/10 amount budgeted in this area.
- Georgetown District High School and Maple Grove Public School Renovation amounts have been established to fund project expenditures not supported by Ministry funding.
- Pupil Accommodation – School Renewal was set up to fund the completion of renewal projects in 2010-11 which were started but not completed in 2009-10.
- The increase of \$1,219,068 in the Unappropriated (Working Fund) balance represents the “net operating surplus” of the Board for 2009/2010.

*Respectfully submitted,*

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*Jackie Sweetman  
Acting Superintendent of Business*



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*David Eaule  
Director of Education*

Report and consolidated financial statements of

**Halton District School Board**

August 31, 2010

# Halton District School Board

August 31, 2010

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## Management Report

### Management's responsibility for the financial statements

The accompanying consolidated financial statements of the Halton District School Board are the responsibility of the Board's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles established by the Public Sector Accounting Board of The Canadian Institute of Chartered Accountants except for the completeness of revenues derived by the schools from school fundraising activities and by Halton Learning Foundation from the general public in the form of donations.

A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Board's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

The Board's Audit committee meets with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to the Board of Trustees approval of the consolidated financial statements.

The consolidated financial statements have been audited by Deloitte & Touche LLP, independent external auditors appointed by the Board of Trustees. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Board's consolidated financial statements.

Director of Education

Interim Superintendent of Business Services  
And Treasurer

---

David Euale

---

Jackie Sweetman

November 1, 2010

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1005 Skyview Drive  
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Canada

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## **Auditors' Report**

To the Trustees of the  
Halton District School Board

We have audited the consolidated statement of financial position of the Halton District School Board (the "Board") as at August 31, 2010 and the consolidated statements of financial activities, consolidated statement of cash flows and consolidated statement of changes in net debt for the year then ended. These financial statements are the responsibility of the Board's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as explained in the following paragraph, we conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In common with many school boards, individual schools derive revenue from School fundraising activities held throughout the year. Adequate documentation and controls were not in place throughout the year to allow us to obtain satisfactory audit verification as to the completeness of these revenues. In common with many charitable organizations Halton Learning Foundation, derives revenue from the general public in the form of donations, the completeness of which is not susceptible of satisfactory verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the individual schools and of Halton Learning Foundation, and we were not able to determine whether adjustments might be necessary to school fundraising revenue, net revenue, other revenue, financial assets and net financial position.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of school fundraising revenue and donation revenue of Halton Learning Foundation, referred to in the preceding paragraph, these consolidated financial statements present fairly, in all material respects, the financial position of Halton District School Board as at August 31, 2010 and the results of its operations and changes in its cash flow and changes in net debt for the year then ended in accordance with Canadian generally accepted accounting principles.

Chartered Accountants  
Licensed Public Accountants  
November 1, 2010

# Halton District School Board

## Consolidated statement of financial position as at August 31, 2010

|  | 2010                | 2009                 |
|--|---------------------|----------------------|
|  | \$                  | \$                   |
| <b>Financial assets</b>                                      |                     |                      |
| Cash and cash equivalents                                    | 6,435,755           | 5,842,916            |
| Accounts receivable  | 39,546,366          | 28,964,680           |
| Accounts receivable - Government of Ontario (Note 3)         | 238,436,259         | -                    |
|  | <b>284,418,380</b>  | <b>34,807,596</b>    |
| <b>Liabilities</b>   |                     |                      |
| Temporary borrowing (Note 4)                                 | 69,100,000          | 35,000,000           |
| Accounts payable and accrued liabilities                     | 48,015,609          | 48,008,473           |
| Other (Note 4)   | 9,681,162           | 9,433,498            |
| Net long-term liabilities (Note 5)                           | 194,887,983         | 167,038,194          |
| Deferred revenue (Note 7)                                    | 1,034,591           | 2,473,596            |
| Employee benefits payable (Note 8)                           | 59,443,083          | 56,737,745           |
|  | <b>382,162,428</b>  | <b>318,691,506</b>   |
| Net debt   | <b>(97,744,048)</b> | <b>(283,883,910)</b> |
| Contractual obligations and contingent liabilities (Note 14) |                     |                      |
| <b>Non-financial assets</b>                                  |                     |                      |
| Prepaid expenses   | 5,216,729           | 6,388,779            |
| Tangible capital assets (Note 9)                             | 525,413,904         | 451,021,376          |
|  | <b>530,630,633</b>  | <b>457,410,155</b>   |
| <b>Accumulated surplus (Note 10)</b>                         | <b>432,886,585</b>  | <b>173,526,245</b>   |

Approved by the Board

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

# Halton District School Board

## Consolidated statement of financial activities year ended August 31, 2010

|  | 2010<br>Budget<br>(Unaudited)<br>\$<br>(Note 12) | 2010<br>Actual<br>\$ | 2009<br>Actual<br>\$ |
|--|--|----------------------|----------------------|
| <b>Revenues</b>  |  |                      |                      |
| Local taxation   | 206,257,364                                      | 208,525,745          | 203,588,049          |
| Provincial grants - Student Focused Funding                            | 261,601,368                                      | 271,064,806          | 236,974,799          |
| Provincial grants - Student Focused Funding<br>one-time grant (Note 3) | -  | 238,436,259          | -                    |
| Provincial grants - other  | 633,227  | 10,932,444           | 8,544,896            |
| Investment income  | 1,053,309  | 1,662,469            | 1,564,917            |
| School fundraising and other<br>revenues                               | 20,000,000                                       | 19,979,769           | 20,252,017           |
| Other fees and revenues  | 33,190,462                                       | 19,915,576           | 15,696,624           |
| <b>Total revenues</b>  | <b>522,735,730</b>                               | <b>770,517,068</b>   | <b>486,621,302</b>   |
| <b>Expenses</b>  |  |                      |                      |
| Instruction  | 388,776,553                                      | 387,549,922          | 363,451,762          |
| Administration   | 13,271,484                                       | 13,424,230           | 12,667,285           |
| Transportation   | 12,018,147                                       | 11,948,182           | 11,759,279           |
| Pupil accommodation  | 71,595,401                                       | 70,910,909           | 65,348,333           |
| Other  | 1,066,630  | 6,964,143            | 7,820,997            |
| School funded activities   | 20,000,000                                       | 20,359,342           | 20,262,104           |
| <b>Total expenses</b>  | <b>506,728,215</b>                               | <b>511,156,728</b>   | <b>481,309,760</b>   |
| Annual surplus   | 16,007,515                                       | 259,360,340          | 5,311,542            |
| Accumulated surplus, beginning of year                                 | 139,484,271                                      | 173,526,245          | 168,214,703          |
| <b>Accumulated surplus, end of year (Note 10)</b>                      | <b>155,491,786</b>                               | <b>432,886,585</b>   | <b>173,526,245</b>   |

# Halton District School Board

## Consolidated statement of cash flow year ended August 31, 2010

|   | 2010              | 2009              |
|---|-------------------|-------------------|
|   | \$                | \$                |
| <b>Operating transactions</b>                           |                   |                   |
| Annual surplus  | 259,360,340       | 5,311,542         |
| Non-cash item   |                   |                   |
| Amortization  | 15,720,887        | 15,232,005        |
| Sources and (uses)                                      |                   |                   |
| Increase in accounts receivable                         | (10,581,686)      | (528,998)         |
| Increase in accounts receivable - Government of Ontario | (238,436,259)     | -                 |
| Increase in accounts payable and accrued liabilities    | 7,136             | 3,646,422         |
| Increase (decrease) in other liabilities                | 247,664           | (1,794,871)       |
| (Decrease) increase in deferred revenues                | (1,439,005)       | 1,065,569         |
| Increase in employee benefits payable                   | 2,705,338         | 4,458,365         |
| Increase in prepaid expenses                            | 1,172,050         | 214,160           |
|   | <b>28,756,465</b> | <b>27,604,194</b> |
| <b>Capital transaction</b>                              |                   |                   |
| Acquisition of tangible capital assets                  | (90,113,415)      | (74,075,636)      |
| <b>Financing transactions</b>                           |                   |                   |
| Debt repaid and sinking fund contributions              | (6,068,483)       | (7,202,072)       |
| Long-term liabilities issued                            | 33,918,272        | 17,807,621        |
| Increase in temporary borrowing                         | 34,100,000        | 35,000,000        |
|   | <b>61,949,789</b> | <b>45,605,549</b> |
| Change in cash and cash equivalents                     | 592,839           | (865,893)         |
| Opening cash and cash equivalents                       | 5,842,916         | 6,708,809         |
| <b>Closing cash and cash equivalents</b>                | <b>6,435,755</b>  | <b>5,842,916</b>  |

# Halton District School Board

## Consolidated statement of changes in net debt year ended August 31, 2010

|   | 2010                 | 2009          |
|---|----------------------|---------------|
|   | \$                   | \$            |
| <b>Annual surplus</b>                   | <b>259,360,340</b>   | 5,311,542     |
| Tangible capital asset activity         |                      |               |
| Acquisition of tangible capital assets  | (90,113,415)         | (74,075,636)  |
| Amortization of tangible capital assets | 15,720,887           | 15,232,005    |
|   | <b>(74,392,528)</b>  | (58,843,631)  |
| Other non-financial asset activity      |                      |               |
| Acquisition of prepaid expenses         | (1,380,649)          | (2,053,000)   |
| Use of prepaids                         | 2,552,699            | 2,267,160     |
|   | <b>1,172,050</b>     | 214,160       |
| Increase (decrease) in net debt         | <b>186,139,862</b>   | (53,317,929)  |
| Net debt at beginning of year           | <b>(283,883,910)</b> | (230,565,981) |
| <b>Net debt at end of year</b>          | <b>(97,744,048)</b>  | (283,883,910) |

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# Halton District School Board

## Notes to the consolidated financial statements

August 31, 2010

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### 1. Significant accounting policies

The consolidated financial statements are prepared by management in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board ("PSAB") of The Canadian Institute of Chartered Accountants ("CICA").

#### *Reporting entity*

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of the reporting entity. The reporting entity is comprised of all organizations accountable for the administration of their financial affairs and resources to the Board and which are controlled by the Board, including the following:

Halton Learning Foundation

Fast Track Community Centre for Skills Development and Training

Halton Student Transportation Student Services ("HSTS")

School generated funds, which include the assets, liabilities, revenues and expenses of various organizations that exist at the school level and which are controlled by the Board are reflected in the consolidated financial statements.

All material inter-departmental and inter-organizational transactions and balances between these organizations are eliminated upon consolidation.

#### *Trust funds*

Trust funds and their related operations administered by the Board are not included in the consolidated financial statements, as they are not controlled by the Board.

#### *Basis of accounting*

Revenues and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable; expenses are the cost of goods and services acquired in the period whether or not payment has been made or invoices received.

#### *Cash and cash equivalents*

Cash and cash equivalents are comprised of cash on hand, demand deposits and short-term investments. Short-term investments are highly liquid, subject to insignificant risk of changes in value and have a short maturity term of less than 90 days.

#### *Tangible capital assets*

Tangible capital assets are recorded at historical cost less accumulated amortization. Historical cost includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset, as well as interest related to financing during construction. When historical cost records were not available, other methods were used to estimate the costs and accumulated amortization.

Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

# Halton District School Board

## Notes to the consolidated financial statements

August 31, 2010

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### 1. Significant accounting policies (continued)

Tangible capital assets, except land, are amortized on a straight line basis over their estimated useful lives as follows:

| Asset                               | Estimated useful life in years |
|-------------------------------------|--------------------------------|
| Land improvements with finite lives | 15                             |
| Buildings                           | 40                             |
| Portable structures                 | 20                             |
| Other buildings                     | 20                             |
| First-time equipping of schools     | 10                             |
| Furniture                           | 10                             |
| Equipment                           | 5-15                           |
| Computer hardware                   | 5                              |
| Computer software                   | 5                              |
| Leasehold improvements - The Centre | 10                             |

Assets under construction are not amortized until the asset is available for productive use.

Land permanently removed from service and held for resale is recorded at the lower of cost and net realizable value. Cost includes amounts for improvements to prepare the land for sale or servicing. Building permanently removed from service ceases to be amortized and the carrying value is written down to its residual value.

Works of art and cultural and historic assets are not recorded as assets in these consolidated financial statements.

#### *Deferred revenue*

Certain amounts are received pursuant to legislation, regulation or agreement and may only be used in the conduct of certain programs or in the delivery of specific services and transactions. These amounts are recognized as revenue in the fiscal year the related expenses are incurred or services performed.

#### *Retirement and other future benefits*

The Board provides defined retirement, post retirement and workers' safety insurance benefits to specified employee groups. These benefits include pension, retirement gratuity, health and dental, and workers' safety insurance benefits. The Board has adopted the following policies with respect to accounting for these employee benefits:

- (i) The costs of self insured retirement and other employee future benefits are actuarially determined using management's best estimate of salary escalation, accumulated sick days at retirement, health care costs trends, disability recovery rates, long-term inflation rates and discount rates.

For self insured retirement and other employee future benefits that vest or accumulate over the periods of service provided by employees, such as retirement gratuities, and sick leave, the cost is actuarially determined using the projected benefit method prorated on service. Under this method, the benefit costs are recognized over the expected average service life of the employee group. Any actuarial gains and losses related to the past service of employees are amortized over the expected average remaining service life of the employee group.

For those self insured benefit obligations that arise from specific events that occur periodically, such as obligations for workers' compensation, the cost is recognized immediately in the period the events occur. Any actuarial gains and losses that are related to these benefits are recognized immediately in the period they arise.

# Halton District School Board

## Notes to the consolidated financial statements

August 31, 2010

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### 1. Significant accounting policies (continued)

#### *Retirement and other future benefits (continued)*

- (ii) The costs of the multi-employer defined pension benefits, such as the Ontario Municipal Employees Retirement System pensions, are the employer's contributions due to the plan in the period.
- (iii) The costs of insured benefits are the employer's portion of insurance premiums owed for coverage of employees during the period.
- (iv) The costs of non vesting sick leave benefits are actuarially determined using management's best estimate of salary escalation, accumulated sick days at retirement, long-term inflation rates and discount rates.

#### *Government transfers*

Government transfers, which include legislative grants, are recognized in the consolidated financial statements in the period in which events giving rise to the transfer occur, providing the transfers are authorized, and eligibility criteria have been met and reasonable estimates of the amount can be made.

#### *Investment income*

Investment income is reported as revenue in the period earned.

When required by the funding government or related Act, investment income earned on externally restricted funds such as pupil accommodation, education development charges and special education forms part of the respective deferred revenue balances.

#### *Budget figures*

Budget figures have been provided for comparison purposes and have been derived from the budget approved by the Trustees of the Halton District School Board. The budget is developed in accordance with the provincially mandated funding model for school boards and is used to manage program spending within the guidelines of the funding model. Given differences between the Board's funding model and generally accepted accounting principles for local governments established by the Public Sector Accounting Board, the budget figures presented have been adjusted to conform with this basis of accounting as it is used to prepare the financial statements. The budget figures are unaudited.

#### *Use of estimates*

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as the date of the financial statements, and the reported amounts of revenues and expenses during the year. Actual results could differ from these estimates. These estimates are reviewed periodically and, as adjustments become necessary, they are reported in the periods in which they become known. Significant estimates include employee future benefits and accruals.

### 2. Change in accounting policies

The Board has implemented Public Sector Accounting Board ("PSAB") sections 1200 Financial Statement Presentation and 3150 Tangible Capital Assets. Section 1200 establishes general reporting principles and standards for the disclosure of information in government financial statements. Section 3150 requires governments to record and amortize their tangible capital assets in their financial statements. In prior years, tangible capital asset additions were expensed in the year of acquisition or construction.

The financial information recorded includes the actual or estimated historical cost of the tangible capital assets. Historical cost includes the costs directly related to the acquisition, design, construction, development, improvement or betterment of tangible capital assets. Cost includes overheads directly attributable to construction and development.

# Halton District School Board

## Notes to the consolidated financial statements

August 31, 2010

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### 2. Change in accounting policies (continued)

When historical cost records were not available, other methods were used to estimate the costs and accumulated amortization of the assets. The estimates for land and buildings were determined by the Ministry of Education using an estimation methodology called the Book Value Calculator, using historical information provided by the Board. Other assets classes are recorded as historical cost where adequate information was available. If adequate information was not available, an alternative method was used to estimate a reasonable cost.

This change has been applied retroactively and prior periods have been restated. This change in accounting policy has changed amounts reported in the prior period as follows:

Accumulated surplus at August 31, 2008:

|  |  |               |
|--|--|---------------|
|  |  | \$            |
| Operating fund balance                             |  | 225,433       |
| Capital fund balance                               |  | (27,494,822)  |
| Reserve fund balance                               |  | 8,850,856     |
| School activities fund                             |  | 4,892,896     |
| Amounts to be recovered                            |  | (210,437,410) |
| Accumulated surplus, as previously reported        |  | (223,963,047) |
| Net book value of tangible capital assets recorded |  | 392,177,750   |
| Accumulated surplus, as restated                   |  | 168,214,703   |

Accumulated surplus at August 31, 2009:

|  |                |  |               |
|--|----------------|--|---------------|
|  |                |  | \$            |
| Operating fund balance                             | 701,321        |  | -             |
| Less: Ministry adjustment after year-end           | <u>(3,844)</u> |  | 697,477       |
| Capital fund balance                               |                |  | (74,320,912)  |
| Reserve fund balance                               |                |  | 16,551,181    |
| School activities fund                             |                |  | 4,882,809     |
| Amounts to be recovered                            |                |  | (225,305,686) |
| Accumulated surplus, as previously reported        |                |  | (277,495,131) |
| Net book value of tangible capital assets recorded |                |  | 451,021,376   |
| Accumulated surplus, as restated                   |                |  | 173,526,245   |

# Halton District School Board

## Notes to the consolidated financial statements

August 31, 2010

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### 2. Change in accounting policies (continued)

Annual surplus for the year ended August 31, 2009:

|   |                | \$               |
|---|----------------|------------------|
| Change in net assets (liabilities), as previously reported  | (53,528,245)   |                  |
| Less: Ministry adjustment after year-end  | <u>(3,844)</u> | (53,532,089)     |
| Plus: Capital expenditure capitalized, previously expensed (HDSB)   | 74,263,709     |                  |
| Less: Adjustment to opening construction in progress balance (HDSB)   | (222,535)      |                  |
| Plus: Capital expenditure capitalized, previously expensed (Centre)   | 32,977         |                  |
| Plus: Capital expenditure capitalized, previously expenses (HLF)  | <u>1,485</u>   | 74,075,636       |
| Less: Amortization expense not previously recorded (HDSB)   | (13,845,987)   |                  |
| Less: Adjustment to amortization expense not previously recorded (HDSB) to opening accumulated amortization | (1,289,527)    |                  |
| Less: Amortization expense not previously recorded (Centre)   | (95,071)       |                  |
| Less: Amortization expense not previously recorded (HLF)  | <u>(1,420)</u> | (15,232,005)     |
| Annual surplus, as restated   |                | <u>5,311,542</u> |

### 3. Accounts receivable – Government of Ontario

The Province of Ontario has replaced variable capital funding with a one-time debt support grant. Halton District School Board will receive a one-time grant that recognizes capital debt including not permanently financed as of August 31, 2010 that is supported by the existing capital programs. The Board will receive this grant in cash over the term of the capital debt instruments.

The Board has an account receivable from the Province of Ontario of \$238,436,259 as at August 31, 2010 with respect to this one-time grant.

### 4. Temporary borrowing and operating loan payable

The Board's bank resolutions allow aggregate borrowings to the maximum of \$135 million to date the Board has credit facilities available to the maximum of \$85 million with the bank to address operating requirements and bridge capital expenditures. As at August 31, 2010, the amount drawn was \$69,100,000, bearing interest at a rate of 1.13-1.80% (2009 - 0.48-3.28%) and represents bankers acceptances which were paid in September 2010. The loan is due on demand.

An operating loan payable bearing interest at 4.64%, repayable in monthly payments of principal and interest of \$76,098, with a maturity date of August 2016, due on demand and is included in other accounts payable.

# Halton District School Board

## Notes to the consolidated financial statements

August 31, 2010

### 5. Net long-term liabilities

Net long-term debt reported on the consolidated statement of financial position is comprised of the following:

|  | 2010               | 2009        |
|--|--------------------|-------------|
|  | \$                 | \$          |
| Debtures   |                    |             |
| Region of Halton 88-95, 8.125%-9.00%, maturing May 2010              | -                  | 462,000     |
| OSBFC, Series 2003-A2, 5.800%, maturing November 2028                | <b>24,178,047</b>  | 24,892,788  |
| OSBFC, Series 2004-A1, 5.483%, maturing November 2028                | <b>35,604,110</b>  | 36,605,903  |
| OSBFC, Series 2005-A1, 4.789%, maturing August 2030                  | <b>10,629,453</b>  | 10,941,069  |
| OFA, Bylaw 06090, 4.560%, maturing November 2031                     | <b>18,585,470</b>  | 19,086,204  |
| OFA, Bylaw 08012, 4.950%, maturing March 2033                        | <b>36,845,615</b>  | 37,709,812  |
| OFA, Bylaw 09037, 5.062%, maturing March 2034                        | <b>1,191,230</b>   | 1,216,594   |
| OFA, Bylaw 09036, 5.062%, maturing March 2034                        | <b>6,443,377</b>   | 6,580,568   |
| OFA, Bylaw 09125, 5.384%, maturing May 2034                          | <b>9,813,569</b>   | 10,010,459  |
| OFA, Bylaw 10052, 5.232%, maturing May 2035                          | <b>13,177,119</b>  | -           |
| OFA, Bylaw 10107, 4.947%, maturing May 2035                          | <b>20,741,154</b>  | -           |
| Sinking fund debtures  |                    |             |
| Region of Halton, 89-91, 10.125%, principal repayable May 2011       | <b>7,140,000</b>   | 7,140,000   |
| Region of Halton, 177-90, 12.125%, principal repayable December 2010 | <b>3,950,000</b>   | 3,950,000   |
| OSBFC, Series 2003-A1, 5.300%, principal repayable November 2013     | <b>21,829,730</b>  | 21,829,730  |
|  | <b>210,128,874</b> | 180,425,127 |
| Deduct - sinking fund assets   | <b>15,240,891</b>  | 13,386,933  |
| Net long-term financing  | <b>194,887,983</b> | 167,038,194 |

Of the net long-term liabilities outstanding of \$194,887,983 principal plus interest payable over the next five years and subsequent payments to maturity including sinking fund earnings are as follows:

|                           | Principal and<br>sinking fund<br>contributions | Interest    | Total       |
|---------------------------|--|-------------|-------------|
|                           | \$   | \$          | \$          |
| 2010/11                   | 4,082,145                                      | 11,086,871  | 15,169,016  |
| 2011/12                   | 5,357,476                                      | 10,010,455  | 15,367,931  |
| 2012/13                   | 5,614,870                                      | 9,753,061   | 15,367,931  |
| 2013/14                   | 5,885,866                                      | 9,329,612   | 15,215,478  |
| 2014/15                   | 11,946,834                                     | 8,891,835   | 20,838,669  |
| Total                     | 32,887,191                                     | 49,071,834  | 81,959,025  |
| Thereafter                | 162,000,792                                    | 88,193,114  | 250,193,906 |
| Net long-term liabilities | 194,887,983                                    | 137,264,948 | 332,152,931 |

# Halton District School Board

## Notes to the consolidated financial statements

August 31, 2010

### 5. Net long-term liabilities (continued)

Included in net long-term debt are outstanding debentures of \$32,919,730 (2009 - \$32,919,730) secured by sinking fund assets with a carrying value of \$15,240,891 (market value - \$15,687,985). Sinking fund assets are comprised of short-term notes and deposits, government and government-guaranteed bonds and debentures and corporate bonds.

Interest on long-term debt amounted to \$10,312,967 (2009- \$9,489,932).

### 6. Debt charges and capital loan interest

The expenditure for debt charges and capital loan interest includes principal, sinking fund contributions and interest payments as follows:

|  | 2010              | 2009              |
|--|-------------------|-------------------|
|  | \$                | \$                |
| Principal payments on long-term liabilities including contributions to sinking funds | 6,068,483         | 7,202,072         |
| Interest payments on long-term liabilities   | 10,312,967        | 9,489,932         |
| Interest payments on temporary financing of capital projects                         | 1,193,869         | 492,515           |
|  | <b>17,575,319</b> | <b>17,184,519</b> |

Included in debt repayment and sinking fund contributions on the Consolidated Statement of Cash Flow in total of \$6,068,483 (2009 - \$7,202,072) are principal payments on long-term debt of \$4,973,409 (2009 - \$6,240,181) and sinking fund contributions and interest revenue of \$1,095,074 (2009 - \$961,889).

### 7. Deferred revenue

Revenues received and that have been set aside for specific purposes by legislation, regulation or agreement are included in deferred revenue and reported on the Consolidated Statement of Financial Position.

Deferred revenue is set-aside for specific purposes by legislation, regulation or agreement as at August 31, 2010 is comprised of:

|   | Balance as<br>at August 31,<br>2009 | Externally restricted<br>revenue and<br>investment income | Revenue<br>recognized<br>in the period | Balance as<br>at August 31,<br>2010 |
|---|-------------------------------------|---|--|-------------------------------------|
|   | \$                                  | \$  | \$                                     | \$                                  |
| Energy efficient schools<br>- operating | 371,483                             | -   | 371,483                                | -                                   |
| Energy efficient schools<br>- capital   | 671,984                             | 2,019,083   | 1,961,230                              | 729,837                             |
| Special education                       | 1,430,129                           | 64,383,556  | 65,813,685                             | -                                   |
| Green schools pilot                     | -                                   | 1,280,891   | 976,137                                | 304,754                             |
| Legislative grants                      | -                                   | 19,355,422  | 19,355,422                             | -                                   |
| EDC's                                   | -                                   | 7,275,459   | 7,275,459                              | -                                   |
| <b>Total deferred revenue</b>           | <b>2,473,596</b>                    | <b>94,314,411</b>   | <b>95,753,416</b>                      | <b>1,034,591</b>                    |

# Halton District School Board

## Notes to the consolidated financial statements

August 31, 2010

### 8. Retirement and other employee future benefits

|   |                     |                          |                                 |  | 2010                           | 2009                           |
|---|---------------------|--------------------------|---------------------------------|--|--------------------------------|--------------------------------|
|   | Retirement benefits | Post retirement benefits | Workers' safety insurance board | Non-vesting sick leave accumulation benefits | Total employee future benefits | Total employee future benefits |
|   | \$                  | \$                       | \$                              | \$   | \$                             | \$                             |
| Accrued employee future benefit obligations | 38,812,138          | 678,137                  | 3,032,994                       | 28,819,660                                   | 71,342,929                     | 66,695,628                     |
| Unamortized actuarial losses                | 4,106,246           | 222,256                  | -                               | 7,571,344                                    | 11,899,846                     | 9,957,883                      |
| Employee future benefits liability          | <b>34,705,892</b>   | <b>455,881</b>           | <b>3,032,994</b>                | <b>21,248,316</b>                            | <b>59,443,083</b>              | <b>56,737,745</b>              |

|  |                     |                          |                                 |  | 2010                           | 2009                           |
|--|---------------------|--------------------------|---------------------------------|--|--------------------------------|--------------------------------|
|  | Retirement benefits | Post retirement benefits | Workers' safety insurance board | Non-vesting sick leave accumulation benefits | Total employee future benefits | Total employee future benefits |
|  | \$                  | \$                       | \$                              | \$   | \$                             | \$                             |
| Current year benefit cost              | 2,595,703           | 20,026                   | 1,485,739                       | 2,304,053                                    | 6,405,521                      | 6,647,367                      |
| Amortized actuarial loss               | 373,949             | 29,244                   | -                               | 577,488                                      | 980,681                        | 951,437                        |
| Interest on accrued benefit obligation | 1,696,699           | 29,515                   | -                               | 1,255,113                                    | 2,981,327                      | 2,740,407                      |
| Employee future benefits expenses      | <b>4,666,351</b>    | <b>78,785</b>            | <b>1,485,739</b>                | <b>4,136,654</b>                             | <b>10,367,529</b>              | <b>10,339,211</b>              |

Above amounts exclude pension contributions to the Ontario Municipal Employees Retirement System, a multi-employer pension plan, described below.

#### *Retirement benefits*

##### Ontario Teachers' Pension Plan

Teachers and related employee groups are eligible to be members of Ontario Teacher's Pension Plan. Employer contributions for these employees are provided directly by the Province of Ontario. The pension costs and obligations related to this plan are a direct responsibility of the Province. Accordingly, no costs or liabilities related to this plan are included in the Board's financial statements.

# Halton District School Board

## Notes to the consolidated financial statements

August 31, 2010

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### 8. Retirement and other employee future benefits (continued)

#### *Retirement benefits (continued)*

##### Ontario Municipal Employees Retirement System

Certain non-teaching employees of the Board are eligible to be members of the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan. The plan provides defined pension benefits to employees based on their length of service and rates of pay. The Board contributions equal the employee contributions to the plan. During the year ending August 31, 2010, the Board contributed \$3,390,591 (2009 - \$3,056,000) to the plan. As this is a multi-employer pension plan, these contributions are the Board's pension benefit expenses. No pension liability for this type of plan is included in the Board's financial statements.

##### Retirement gratuities

The retirement gratuity plans established by the Board provide for the payment of a gratuity to employees who have a minimum of ten consecutive year's service with the Board immediately prior to retirement on pension by reason of age or ill health. The amount of gratuity payment is determined by the employee's years of service, number of cumulative sick leave days and annual salary. The benefit payable to an employee is equal to the lesser of fifty percent of his/her annual salary or a maximum amount as set forth in the terms and conditions of employment. The benefit costs and liabilities related to this plan are included in the Board's financial statements. Retirement gratuities paid or payable in respect of employees who retired in 2010 amounted to \$3,773,673 (2009 - \$2,574,000).

##### Post retirement benefits

The Board extends post retirement health and dental benefits to certain employee groups to until the age of 65. The benefit costs and liabilities related to the plan are included in the Board's financial statements.

#### *Other employee future benefits*

##### Workers' Safety Insurance Board

The Board is a Schedule 2 employer under the Workplace Safety and Insurance Act and, as such, assumes responsibility for the payment of all claims to its injured workers under the Act. Occurrences between \$1,000,000 and \$10,000,000 are insured under third party insurance coverage. The Board participates in the Workers' Compensation Assistance Program with the School Boards' Co-operative Inc. (SBCI). For an annual fee, this program provides funds to Participating Members that incur claim costs on any workers' compensation incident between \$350,000 and \$1,000,000. The Board is self-insured for all other occurrences. The benefit costs and liabilities related to this plan are included in the Board's financial statements.

The Board does not fund these obligations in advance of payments made under the Act.

Workers' compensation benefits expensed due to claims settled during the year amounted to \$1,485,739 (2009 - \$1,429,562).

There is a contingent liability relating to the Board's participation in the Workers' Assistance Program due to exposure to claims in excess of funds collected by SBCI.

# Halton District School Board

## Notes to the consolidated financial statements

August 31, 2010

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### 8. Retirement and other employee future benefits (continued)

*Other employee future benefits (continued)*

#### Sick leave benefits

The Board allocates to certain employee groups a specified number of days each year for use as paid absences in the event of illness or injury. Part-time employees are entitled to prorated days based on the proportion of part-time to full-time work. Employees are allowed to accumulate their unused allocation each year, up to the allowable maximum provided in their employment agreements. Accumulated credits may be used in future years to the extent that the employees' illness or injury exceeds the current year's allocation of credits. Sick day credits are paid out at the salary in effect at the time of usage. The benefit costs and liabilities related to the plan are included in the Board's financial statements.

The accrued benefit obligations for employee future benefit plans as at August 31, 2010 are based on actuarial valuations completed for accounting purposes as at August 31, 2010. These actuarial valuations were based on assumptions about future events. The economic assumptions used in these valuations are the Board's best estimates of expected rates of:

|                            | <b>2010</b> | 2009 |
|----------------------------|-------------|------|
|                            | %           | %    |
| Wage and salary escalation | <b>3.00</b> | 3.00 |
| Inflation                  | <b>2.00</b> | 2.00 |
| Interest                   | <b>4.50</b> | 4.50 |

The Board has designated reserves for certain of these employee future benefit obligations. The balance of these reserves totaled \$3,688,443 at August 31, 2010 (2009 - \$2,674,824).

# Halton District School Board

## Notes to the consolidated financial statements

August 31, 2010

### 9. Tangible capital assets

|                                       | Cost                         |                           |                  |                            |                              | Accumulated amortization              |                            |                    | Net book value August 31, 2010 | Net book value August 31, 2009 |
|---------------------------------------|------------------------------|---------------------------|------------------|----------------------------|------------------------------|---------------------------------------|----------------------------|--------------------|--------------------------------|--------------------------------|
|                                       | Balance at September 1, 2009 | Additions and (transfers) | Disposals        | Balance at August 31, 2010 | Balance at September 1, 2009 | Disposals, write offs and adjustments | Balance at August 31, 2010 | Amortization       |                                |                                |
|                                       | \$                           | \$                        | \$               | \$                         | \$                           | \$                                    | \$                         | \$                 | \$                             |                                |
| <b>School Board:</b>                  |                              |                           |                  |                            |                              |                                       |                            |                    |                                |                                |
| Land                                  | 108,876,323                  | 17,269,879                | -                | 126,146,202                | -                            | -                                     | -                          | -                  | 126,146,202                    | 108,876,323                    |
| Land improvements                     | 4,532,641                    | 4,739,148                 | -                | 9,271,789                  | 616,222                      | 477,463                               | -                          | 1,093,685          | 8,178,104                      | 3,916,419                      |
| Buildings (40 yrs)                    | 391,734,960                  | 60,426,217                | -                | 452,161,177                | 97,034,087                   | 11,720,780                            | -                          | 108,754,867        | 343,406,310                    | 294,700,873                    |
| Portable structures                   | 11,269,654                   | -                         | -                | 11,269,654                 | 4,943,559                    | 569,418                               | -                          | 5,512,977          | 5,756,677                      | 6,326,095                      |
| Construction in progress              | 24,851,707                   | 1,650,833                 | -                | 26,502,540                 | -                            | -                                     | -                          | -                  | 26,502,540                     | 24,851,707                     |
| Pre acquisition and construction cost | 2,421,874                    | 1,349,224                 | -                | 3,771,098                  | -                            | -                                     | -                          | -                  | 3,771,098                      | 2,421,874                      |
| Equipment (5 years)                   | 320,165                      | 38,175                    | -                | 358,340                    | 114,396                      | 67,851                                | -                          | 182,247            | 176,093                        | 205,769                        |
| Equipment (10 years)                  | 1,069,579                    | 276,299                   | 85,427           | 1,260,451                  | 431,601                      | 116,502                               | 85,427                     | 462,676            | 797,775                        | 637,978                        |
| Equipment (15 Years)                  | 43,417                       | 72,239                    | -                | 115,656                    | 1,447                        | 5,302                                 | -                          | 6,749              | 108,907                        | 41,970                         |
| First time equipping                  | 7,464,634                    | 1,693,594                 | 70,386           | 9,087,842                  | 3,306,964                    | 827,624                               | 70,386                     | 4,064,202          | 5,023,640                      | 4,157,670                      |
| Furniture                             | 94,698                       | 104,340                   | 4,011            | 195,027                    | 26,160                       | 14,486                                | 4,011                      | 36,635             | 158,392                        | 68,538                         |
| Computer hardware                     | 6,706,492                    | 2,018,127                 | 983,083          | 7,741,536                  | 3,380,566                    | 1,444,803                             | 983,083                    | 3,842,286          | 3,899,250                      | 3,325,926                      |
| Computer software                     | 1,881,162                    | 475,340                   | 333,504          | 2,022,998                  | 753,267                      | 390,412                               | 333,504                    | 810,175            | 1,212,823                      | 1,127,895                      |
| <b>Total HDSB</b>                     | <b>561,267,306</b>           | <b>90,113,415</b>         | <b>1,476,411</b> | <b>649,904,310</b>         | <b>110,608,269</b>           | <b>15,634,641</b>                     | <b>1,476,411</b>           | <b>124,766,499</b> | <b>525,137,811</b>             | <b>450,659,037</b>             |
| <b>The Centre:</b>                    |                              |                           |                  |                            |                              |                                       |                            |                    |                                |                                |
| Leasehold improvements                | 821,158                      | -                         | -                | 821,158                    | 467,947                      | 79,134                                | -                          | 547,081            | 274,077                        | 353,211                        |
| Equipment & furniture                 | 907,667                      | -                         | -                | 907,667                    | 900,913                      | 6,292                                 | -                          | 907,205            | 462                            | 6,754                          |
| Computer hardware                     | 513,457                      | -                         | -                | 513,457                    | 513,457                      | -                                     | -                          | 513,457            | -                              | -                              |
| <b>Total Centre</b>                   | <b>2,242,282</b>             | <b>-</b>                  | <b>-</b>         | <b>2,242,282</b>           | <b>1,882,317</b>             | <b>85,426</b>                         | <b>-</b>                   | <b>1,967,743</b>   | <b>274,539</b>                 | <b>359,965</b>                 |
| <b>Foundation:</b>                    |                              |                           |                  |                            |                              |                                       |                            |                    |                                |                                |
| Computers                             | 4,803                        | -                         | -                | 4,803                      | 4,069                        | 411                                   | -                          | 4,480              | 323                            | 734                            |
| Furniture & fixtures                  | 4,423                        | -                         | -                | 4,423                      | 2,783                        | 409                                   | -                          | 3,192              | 1,231                          | 1,640                          |
| <b>Total Foundation</b>               | <b>9,226</b>                 | <b>-</b>                  | <b>-</b>         | <b>9,226</b>               | <b>6,852</b>                 | <b>820</b>                            | <b>-</b>                   | <b>7,672</b>       | <b>1,554</b>                   | <b>2,374</b>                   |
| <b>Total</b>                          | <b>563,518,814</b>           | <b>90,113,415</b>         | <b>1,476,411</b> | <b>652,155,818</b>         | <b>112,497,438</b>           | <b>15,720,887</b>                     | <b>1,476,411</b>           | <b>126,741,914</b> | <b>525,413,904</b>             | <b>451,021,376</b>             |

#### a) Assets under construction

Assets under construction having a value of \$30,273,638 (2009-\$27,273,581) have not been amortized. Amortization of these assets will commence when the asset is put into service.

### 10. Accumulated surplus

Accumulated surplus consists of the following:

|   | 2010               | 2009               |
|---|--------------------|--------------------|
|   | \$                 | \$                 |
| <b>Surplus (deficits):</b>                        |                    |                    |
| Invested in tangible capital assets               | 525,413,904        | 451,021,376        |
| Amounts restricted for future use by board motion | 22,110,209         | 17,248,658         |
| Other   | (114,637,528)      | (294,743,789)      |
| <b>Total surplus</b>                              | <b>432,886,585</b> | <b>173,526,245</b> |

# Halton District School Board

## Notes to the consolidated financial statements

August 31, 2010

### 11. Expenses by object

The following is a summary of expenses reported on the consolidated statement of financial activities by object:

|   | Budget<br>(unaudited) | 2010<br>Actual     | 2009<br>Actual     |
|---|-----------------------|--------------------|--------------------|
|   | \$                    | \$                 | \$                 |
| Expenses                                |                       |                    |                    |
| Salary and wages                        | 331,083,197           | 328,589,664        | 304,903,955        |
| Employee benefits                       | 51,372,730            | 50,603,123         | 47,756,008         |
| Staff development                       | 3,679,334             | 3,664,422          | 4,359,409          |
| Supplies and services                   | 52,340,266            | 52,652,376         | 53,717,206         |
| Interest charges on capital             | 9,776,524             | 11,506,836         | 9,911,469          |
| Rental expenses                         | 1,225,351             | 1,166,422          | 816,245            |
| Fees and contract services              | 28,289,935            | 29,502,584         | 26,659,650         |
| Other                                   | 13,239,986            | 17,750,414         | 17,953,813         |
| Amortization of tangible capital assets | 15,720,892            | 15,720,887         | 15,232,005         |
| <b>Total</b>                            | <b>506,728,215</b>    | <b>511,156,728</b> | <b>481,309,760</b> |

### 12. Budget data

The unaudited budget data presented in these consolidated financial statements is based upon the 2010 consolidated budget. Board only budget was approved by the Board of Trustees on June 23, 2009. Capitalization of assets, amortization, and gains and losses on disposal were not contemplated on development of the budget and, as such, have not been included. The chart below reconciles the approved budget to the budget figures reported in the Consolidated Statement of Operations, Where amounts were not budgeted for; the actual amounts for 2010 were used in order to adjust the budget numbers to reflect the same basis of accounting as that used to report the actual results.

As the Consolidated statement of change in net debt is a new statement in 2010 financial statements, the budget figures in that statement have not been provided.

|   | 2010<br>budget      | Change      | Restated<br>2010<br>budget |
|---|---------------------|-------------|----------------------------|
|   | \$                  | \$          | \$                         |
| Total revenue                           | 522,735,730         | -           | 522,735,730                |
| Expenses                                |                     |             |                            |
| Total expenditure as in the 2010 budget | 611,220,548         | -           | -                          |
| Less: Capital asset expenditure         | -                   | 120,213,220 | -                          |
| Plus: Amortization                      | -                   | 15,720,887  | -                          |
| <b>Total expenses</b>                   | <b>611,220,548</b>  | <b>-</b>    | <b>506,728,215</b>         |
| <b>Annual surplus (deficit)</b>         | <b>(88,484,818)</b> | <b>-</b>    | <b>16,007,515</b>          |

# Halton District School Board

## Notes to the consolidated financial statements

August 31, 2010

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### 13. Ontario School Board Insurance Exchange (“OSBIE”)

The school board is a member of the Ontario School Board Insurance Exchange (OSBIE), a reciprocal insurance company licensed under the Insurance Act. OSBIE insures general public liability, property damage and certain other risks. Liability insurance is available to a maximum of \$2 million per occurrence.

The ultimate premiums over a five year period are based on the reciprocal’s and the Board’s actual claims experience. Periodically, the Board may receive a refund or be asked to pay an additional premium based on its pro rata share of claims experience. The current five year term expires December 31, 2011.

### 14. Contractual obligations and contingent liabilities

- a) At the time the financial statements were prepared, pay equity settlements were not settled for the Halton District Educational Assistants Association and the Professional Student Services Personnel.
- b) The Board has the following annual lease and contract commitments with respect to furniture, equipment, computer hardware and software, consulting, construction, and portables, totalling \$51,392,258.

| Fiscal year ending August 31 | \$         |
|------------------------------|------------|
| 2011                         | 46,836,483 |
| 2012                         | 2,203,075  |
| 2013                         | 1,979,416  |
| 2014                         | 336,254    |
| 2015                         | 37,030     |

- c) As of August 31, 2010 the Board had guarantees outstanding of \$1,908,295 (2009 - \$390,960) relating to constructions projects in progress.
- d) In the normal course of operations, the Board becomes involved in various claims and legal proceedings. While the final outcome with respect to claims and legal proceedings pending at August 31, 2010 cannot be predicted with certainty, it is in the opinion of the Board that their resolution will not have a material adverse effect on the Board’s financial position or results of operations.

### 15. Partnership in Halton Student Transportation Services

Transportation services for the Board are provided by Halton Student Transportation Student Services (“HSTS”) in partnership with Halton Catholic District School Board, Le Conseil scolaire de district Catholique du Centre-Sud and Le Conseil scolaire de district du Centre-Sud-Ouest. Under the agreement created at the time HSTS was established, decision related to the financial and operating activities of HSTS are shared. No partner is in a position to exercise unilateral control. Operations of HSTS have been included in these financial statements based on the share of net financial resources contributed by the Board during the fiscal period being reported.

This entity is proportionately consolidated in the Board’s consolidated financial statements whereby the Board’s pro-rata share of assets, liabilities, revenues and expenses of the consortium are included in the Board’s consolidated financial statements. Inter-organizational transactions and balances have been eliminated.

# Halton District School Board

## Notes to the consolidated financial statements

August 31, 2010

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### 15. Partnership in Halton Student Transportation Services (continued)

The following provided condensed financial information:

|                      | 2010       |               | 2009       |               |
|----------------------|------------|---------------|------------|---------------|
|                      | Total      | Board portion | Total      | Board portion |
|                      | \$         | \$            | \$         | \$            |
| Financial position   |            |               |            |               |
| Financial assets     | 76,288     | 48,901        | 110,857    | 70,218        |
| Liabilities          | 76,243     | 48,872        | 110,857    | 70,218        |
| Non-financial assets | 5,528      | 3,544         | 6,948      | 4,401         |
| Accumulated surplus  | 5,573      | 3,573         | 6,948      | 4,401         |
| Operations           |            |               |            |               |
| Revenues             | 18,481,031 | 11,846,341    | 18,434,576 | 11,676,461    |
| Expenditures         | 18,482,406 | 11,847,222    | 18,427,628 | 11,672,060    |
| Annual surplus       | (1,375)    | (881)         | 6,948      | 4,401         |

### 16. Repayment of "55 School Board Trust" funding

On June 1, 2003, the Board received \$7,294,000 from The 55 School Board Trust for its capital related debt eligible for provincial funding support pursuant to a 30-year agreement it entered with the trust. The 55 School Board Trust was created to refinance the outstanding NPF debt of participating boards that are beneficiaries of the trust. Under the terms of the agreement, The 55 School Board Trust repaid the Board's debt in consideration for the assignment by the Board to the trust of future provincial grants payable to the Board in respect of the not permanently financed debt.

The flow-through of \$543,389 (2009 - \$543,389), in respect of the above agreement for the year ended August 31, 2010, is not recorded in these financial statements.

### 17. Financial instruments

The financial value for cash and cash equivalents, investments, accounts receivable, bank indebtedness, accounts payable and accrued liabilities and deferred revenues approximates fair market value because of their limited term. The value of net long-term liabilities approximates fair value because the Board's current rate of borrowing for similar debt instruments of comparable maturity is not materially different. Fair value estimates are made as at the financial position date based on relevant information and information about the financial instruments.

The financial risk is the risk to the Board's earnings from fluctuations in interest rates, foreign exchange rates and the degree of volatility of these rates. The Board does not use derivative instruments to reduce its exposure to interest and foreign exchange risk.

# Halton District School Board

## Notes to the consolidated financial statements

August 31, 2010

### 18. Funds administered by the Board

Trust funds administered by the Board amounting to \$4,033,755 (2009 - \$3,612,393) have not been included in the consolidated statement of financial position nor have their operations been included in the consolidated statement of operations.

Continuity of funds is as follows:

|                                      | Group Life<br>Premium<br>Stabilization<br>Fund | Trust<br>funds | Deferred<br>leave<br>plan | 2010<br>Total | 2009<br>Total |
|--------------------------------------|--|----------------|---------------------------|---------------|---------------|
|                                      | \$   | \$             | \$                        | \$            | \$            |
| Opening balance at September 1, 2009 | 1,661,357                                      | 927,943        | 1,023,093                 | 3,612,393     | 3,665,539     |
| Capital received in 2010             | 438,244  | 31,867         | 511,842                   | 981,953       | 630,371       |
| Earnings on investments in 2010      | 22,141   | 11,843         |                           | 33,984        | 45,228        |
|                                      | 2,121,742                                      | 971,653        | 1,534,935                 | 4,628,330     | 4,341,138     |
| Disbursements in 2010                | -  | 171,444        | 423,131                   | 594,575       | 728,745       |
| Closing balance at August 31, 2010   | 2,121,742                                      | 800,209        | 1,111,804                 | 4,033,755     | 3,612,393     |

### 19. Subsequent events

In September 2010 the Board completed a land exchange transaction with the City of Burlington. The Board exchanged \$2,823,332 for 1.7 acres of land for the Orchard #3 elementary school site and 2.5 acres of land for the Alton elementary school site. The City of Burlington exchanged \$2,823,332 to the Board for 4.45 acres comprising of the Palmer elementary school site. This transaction was completed on September 2, 2010.

In September 2010 the Board entered into an agreement with Everstrong Construction for the construction of an elementary school in Burlington. The contract value is \$9,865,000. An additional amount of \$3,211,198 has been approved for architect fees, miscellaneous fees and permits, site preparation costs, furniture, equipment and taxes. As of August 31, 2010, expenses of \$4,072,936 have been incurred.

In September 2010 the Board entered into an agreement with Dol Turf Restoration Ltd. For the Nelson Stadium playing field project with the City of Burlington. The contract value is \$858,925. As of August 31, 2010 expenses of \$19,000 were incurred for consulting and permit fees.

### 20. Future accounting for contributions used for capital

In the Ministry of Finance Addendum to the 2010 Ontario Budget: Ontario's Plan to Enhance Accountability, Transparency and Financial Management, the government provided direction to school boards on the accounting treatment of capital contributions. This addendum proposes that, effective the fiscal year beginning on September 1, 2010, school boards in Ontario will adopt accounting policies consistent with the Province of Ontario, which include a policy to recognize government transfers and external contributions used in the acquisition of tangible capital assets over the period that the asset is expected to provide service. This policy is to ensure consistency with the current practice of senior governments in Canada and other major broader public-sector organizations (hospitals, colleges and universities), and to ensure that school board operating surpluses or deficits are not distorted by capital grant revenues.

This accounting treatment is not currently a recognized option by the Public Sector Accounting Standards Board (PSAB) and could not be implemented within these financial statements.

Financial statements of

**Fast Track - Community Centre for  
Skills, Development and Training**

August 31, 2010

# Fast Track - Community Centre for Skills, Development and Training

August 31, 2010

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## **Review Engagement Report**

To the Members of  
Fast Track - Community Centre for Skills, Development and Training

We have reviewed the balance sheet of Fast Track - Community Centre for Skills, Development and Training as at August 31, 2010 and the statements of revenue and expenses and net assets and cash flows for the year then ended. Our review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussion related to information supplied to us by the Organization.

A review does not constitute an audit and consequently we do not express an audit opinion on these financial statements.

Based on our review, nothing has come to our attention that causes us to believe that these financial statements are not, in all material respects, in accordance with Canadian generally accepted accounting principles.

Chartered Accountants  
Licensed Public Accountants  
September 29, 2010

# Fast Track - Community Centre for Skills, Development and Training

Statement of revenue and expenses and net assets  
year ended August 31, 2010

(Unaudited)

|  | 2010              | 2009              |
|--|-------------------|-------------------|
|  | \$                | \$                |
| <b>Revenue</b>                                 |                   |                   |
| Government of Canada                           | 3,441,668         | 2,908,320         |
| Province of Ontario                            | 4,438,142         | 4,533,216         |
| Fees   | 914,525           | 1,216,239         |
| General  | 253,306           | 304,611           |
| Amortization of deferred capital contributions | 32,366            | 32,366            |
| Adult high school credits                      | 245,665           | 290,145           |
| Rent   | 923,922           | 856,445           |
|  | <b>10,249,594</b> | <b>10,141,342</b> |
| <b>Expenses</b>                                |                   |                   |
| Wages and benefits - programs                  | 5,206,938         | 4,858,026         |
| Materials and supplies - programs              | 1,731,850         | 1,886,231         |
| Rent   | 1,462,201         | 1,189,771         |
| Administrative salaries                        | 963,140           | 859,388           |
| Other administrative expenses                  | 284,032           | 322,140           |
| Advertising and promotion                      | 214,120           | 257,486           |
| General supplies and purchased services        | 187,927           | 207,503           |
| Amortization                                   | 85,426            | 95,071            |
| Bad debts                                      | 13,580            | 13,323            |
|  | <b>10,149,214</b> | <b>9,688,939</b>  |
| Excess of revenue over expenses                | <b>100,380</b>    | 452,403           |
| Net assets, beginning of year                  | <b>911,202</b>    | 458,799           |
| <b>Net assets, end of year</b>                 | <b>1,011,582</b>  | 911,202           |

# Fast Track - Community Centre for Skills, Development and Training

Balance sheet

as at August 31, 2010

(Unaudited)

|  | 2010             | 2009             |
|--|------------------|------------------|
|  | \$               | \$               |
| <b>Assets</b>                                  |                  |                  |
| Current assets                                 |                  |                  |
| Cash   | 1,692,311        | 838,942          |
| Accounts receivable                            | 838,181          | 1,368,771        |
| Due from Halton District School Board (Note 6) | -                | 23,344           |
| Prepaid expenses                               | 248,953          | 85,572           |
|  | <b>2,779,445</b> | <b>2,316,629</b> |
| Capital assets (Note 4)                        | 274,539          | 359,965          |
|  | <b>3,053,984</b> | <b>2,676,594</b> |
| <b>Liabilities</b>                             |                  |                  |
| Current liabilities                            |                  |                  |
| Accounts payable and accrued liabilities       | 200,545          | 298,287          |
| Due to Halton District School Board (Note 6)   | 79,606           | -                |
| Deferred revenue                               | 843,167          | 465,655          |
|  | <b>1,123,318</b> | <b>763,942</b>   |
| Due to Halton District School Board (Note 6)   | 850,000          | 900,000          |
| Deferred capital contributions (Note 7)        | 69,084           | 101,450          |
|  | <b>2,042,402</b> | <b>1,765,392</b> |
| Commitments (Note 9)                           |                  |                  |
| <b>Net assets</b>                              | <b>1,011,582</b> | <b>911,202</b>   |
|  | <b>3,053,984</b> | <b>2,676,594</b> |

Approved by the Board

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

# Fast Track - Community Centre for Skills, Development and Training

## Statement of cash flows

year ended August 31, 2010

(Unaudited)

|  | 2010             | 2009             |
|--|------------------|------------------|
|  | \$               | \$               |
| <b>Operating activities</b>                                  |                  |                  |
| Excess of revenue over expenses                              | 100,380          | 452,403          |
| Items not affecting cash                                     |                  |                  |
| Amortization   | 85,426           | 95,071           |
| Amortization of deferred capital contributions               | (32,366)         | (32,366)         |
| Changes in non-cash operating working capital items (Note 5) | 749,929          | (641,277)        |
|  | <b>903,369</b>   | <b>(126,169)</b> |
| <b>Investing activity</b>                                    |                  |                  |
| Purchase of capital assets                                   | -                | (32,977)         |
| <b>Financing activity</b>                                    |                  |                  |
| Increase (decrease) in due to Halton District School Board   | (50,000)         | (50,000)         |
| Net cash inflow (outflow)                                    | 853,369          | (209,146)        |
| Cash and cash equivalents, beginning of year                 | 838,942          | 1,048,088        |
| <b>Cash and cash equivalents, end of year</b>                | <b>1,692,311</b> | <b>838,942</b>   |

# Fast Track - Community Centre for Skills, Development and Training

## Notes to the financial statements

August 31, 2010

(Unaudited)

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### 1. Description of business

Fast Track - Community Centre for Skills, Development and Training's (the "Organization") principal function is to provide education and training programs for adults in the Halton community. The Organization was incorporated under the Corporations Act of Ontario as a non-profit corporation without share capital and is exempt from income taxes.

### 2. Changes in significant account policies

#### *Financial statement concepts*

On September 1, 2009, the Organization adopted the amendments to the CICA Handbook, Section 1540, Cash flow statement, Section 1751, Interim financial statements, Section 1000, Financial statement concepts, Section 4400, Financial statement information presented by not-for-profit organizations, Section 4430, Capital assets held by not-for-profit organizations, Section 4460, Disclosure of related party transactions for not-for-profit organizations and Section 4470, Disclosure of allocated annual financial statements. The adoption of these amended standards had no impact on the financial statements.

#### *EIC-173*

On September 1, 2009, the Organization has adopted EIC-173, Credit risk and the fair value of financial assets and financial liabilities issued by the Emerging Issues Committee. This abstract requires that an entity's own credit risk (for financial liabilities) and the credit risk of the counterparty (for financial assets) should be taken into account in determining the fair value of financial assets and financial liabilities, including derivative instruments. The adoption of this abstract had no impact on the financial statements.

#### *Future accounting changes*

#### New accounting framework

The CICA will be issuing a new accounting framework applicable to not-for-profit organizations. Effective for fiscal years beginning on or after January 1, 2012, not-for-profit organizations will have to choose between International Financial Reporting Standards (IFRSs) and accounting standards for not-for-profit organizations, whichever suits them best. The Organization currently plans to adopt the new accounting standards for not-for-profit organizations for its fiscal year beginning on September 1, 2012; however the impact of this transition has not yet been determined.

### 3. Accounting policies

#### *Use of estimates*

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles (GAAP). The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Due to the inherent uncertainty in making estimates, actual results could differ from these estimates.

#### *Cash and cash equivalents*

Cash and cash equivalents consist of cash on deposit with the Organization's bankers.

# Fast Track - Community Centre for Skills, Development and Training

Notes to the financial statements

August 31, 2010

(Unaudited)

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### 3. Accounting policies (continued)

#### *Capital assets*

Purchased capital assets are recorded at cost. Amortization is recorded at the following annual rates over the estimated useful lives of the related assets:

|                         |                        |
|-------------------------|------------------------|
| Leasehold improvements  | 10 years straight line |
| Equipment and furniture | 5 years straight line  |
| Computer hardware       | 3 years straight line  |

Contributed capital assets and matching deferred contributions are recorded at fair market values at the date of the donation. Amortization on donated equipment and the related deferred contribution is recorded using the straight-line method over 5 years, the estimated useful life of the equipment.

#### *Revenue recognition*

Proceeds from project grants specifically intended for future periods are initially deferred and taken into revenue as expenses are incurred.

#### *Financial instruments*

Financial assets and financial liabilities are initially recognized at fair value and their subsequent measurement is dependent on their classification as described below. Their classification depends on the purpose, for which the financial instruments were acquired or issued, their characteristics and the Organization's designation of such instruments. Settlement date accounting is used.

#### *Classification*

|                                     |                       |
|-------------------------------------|-----------------------|
| Cash                                | Held for trading      |
| Accounts receivable                 | Loans and receivables |
| Accounts payable                    | Other liabilities     |
| Due to Halton District School Board | Other liabilities     |

#### *Held for trading*

Held for trading financial assets are financial assets typically acquired for resale prior to maturity or that are designated as held for trading. They are measured at fair value at the balance sheet date. Fair value fluctuations including interest earned, interest accrued, gains and losses realized on disposal and unrealized gains and losses are included in other income.

#### *Loans and receivables*

Loans and receivables are accounted for at amortized cost using the effective interest method.

#### *Other liabilities*

Other liabilities are recorded at amortized cost using the effective interest method.

# Fast Track - Community Centre for Skills, Development and Training

Notes to the financial statements

August 31, 2010

(Unaudited)

## 4. Capital assets

|                         | 2010             |                          | 2009           |                |
|-------------------------|------------------|--------------------------|----------------|----------------|
|                         | Cost             | Accumulated amortization | Net book value | Net book value |
|                         | \$               | \$                       | \$             | \$             |
| Leasehold improvements  | 821,158          | 547,081                  | 274,077        | 353,211        |
| Equipment and furniture | 907,667          | 907,205                  | 462            | 6,754          |
| Computer hardware       | 513,457          | 513,457                  | -              | -              |
|                         | <b>2,242,282</b> | <b>1,967,743</b>         | <b>274,539</b> | <b>359,965</b> |

## 5. Changes in non-cash operating working capital items

|  | 2010           | 2009             |
|--|----------------|------------------|
|  | \$             | \$               |
| Accounts receivable                      | 530,590        | (540,226)        |
| Due from Halton District School Board    | 23,344         | 13,244           |
| Prepaid expenses                         | (163,381)      | 46,128           |
| Accounts payable and accrued liabilities | (97,742)       | 35,699           |
| Due to Halton District School Board      | 79,606         | -                |
| Deferred revenue                         | 377,512        | (196,122)        |
|  | <b>749,929</b> | <b>(641,277)</b> |

## 6. Related party transactions

Amounts due to Halton District School Board ("HDSB") of \$929,606 (2009 - \$876,656) includes \$850,000 (2009 - \$900,000) and \$79,606 (2009 - (\$23,344)) for capital and operating purposes respectively.

In addition, the following transactions occurred during the year between the Organization and Halton District School Board:

|                 | 2010  | 2009  |
|-----------------|-------|-------|
|                 | \$    | \$    |
| Rental revenue  | -     | 2,588 |
| General revenue | 1,530 | -     |

The following transactions occurred during the year between the Organization and Halton Learning Foundation:

|                     | 2010   | 2009   |
|---------------------|--------|--------|
|                     | \$     | \$     |
| Advertising expense | 17,000 | 15,000 |

# Fast Track - Community Centre for Skills, Development and Training

Notes to the financial statements

August 31, 2010

(Unaudited)

## 7. Deferred capital contributions

Deferred capital contributions related to capital assets represent restricted contributions for the purchase of the capital assets for the Organization. The changes in deferred capital contributions balance for the year is as follows:

|                              | 2010          | 2009           |
|------------------------------|---------------|----------------|
|                              | \$            | \$             |
| Balance, beginning of year   | 101,450       | 133,816        |
| Amounts amortized to revenue | (32,366)      | (32,366)       |
| <b>Balance, end of year</b>  | <b>69,084</b> | <b>101,450</b> |

## 8. Government grants

The Organization participated in several educational programs funded by the federal government through Human Resources Skills Development Canada and the Ontario government during the year. Approximately 77% (2009 - 74%) of its revenues were from these grants.

## 9. Commitments

The Organization has the following annual operating lease commitments with respect to premises and telephones:

|      | \$               |
|------|------------------|
| 2011 | 1,206,730        |
| 2012 | 1,031,541        |
| 2013 | 949,693          |
| 2014 | 265,546          |
| 2015 | 94,874           |
|      | <b>3,548,384</b> |

The above commitments include a lease signed subsequent to the year end for a rental premise in Mississauga.

Minimum rental revenue commitments on operating leases with respect to premises:

|      | \$               |
|------|------------------|
| 2011 | 676,941          |
| 2012 | 616,339          |
| 2013 | 624,155          |
| 2014 | 55,377           |
|      | <b>1,972,812</b> |

# Fast Track - Community Centre for Skills, Development and Training

Notes to the financial statements

August 31, 2010

(Unaudited)

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## 10. Capital disclosures

The capital of the Organization consists of Due to Halton District School Board (Note 6) and Net assets. The Centre's objectives when managing this capital are to safeguard the Centre's ability to continue as a going concern and to provide education and training programs for adults in the Halton community.

The Organization is not subject to externally imposed covenants or restrictions.

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Financial statements of

**Halton Learning Foundation**

August 31, 2010

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# Halton Learning Foundation

August 31, 2010

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## **Auditors' Report**

To the Directors of  
Halton Learning Foundation

We have audited the balance sheet of Halton Learning Foundation as at August 31, 2010 and the statements of revenue and expenses and fund balances and of cash flows for the year then ended. These financial statements are the responsibility of the Foundation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as explained in the following paragraph, we conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In common with many charitable organizations, the Foundation derives revenue from donations and fundraising revenues, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Foundation and we were not able to determine whether any adjustments might be necessary to donation revenue, excess of revenue over expenses, assets and fund balances.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of the donations and fundraising revenues referred to in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Foundation as at August 31, 2010 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Chartered Accountants  
Licensed Public Accountants  
October 4, 2010

# Halton Learning Foundation

## Statement of revenue and expenses and fund balances year ended August 31, 2010

|   |                |              |                |                 | 2010           | 2009           |
|---|----------------|--------------|----------------|-----------------|----------------|----------------|
|   | General Fund   | Capital Fund | Endowment Fund | Restricted Fund | Total          | Total          |
|   | \$             | \$           | \$             | \$              | \$             | \$             |
| <b>Revenue</b>  |                |              |                |                 |                |                |
| Donations   | 211,854        | -            | 8,547          | 563,792         | 784,193        | 609,235        |
| Registrations, fees and admissions                      | 60,369         | -            | -              | 68,240          | 128,609        | 128,613        |
| Fundraising   | 10,505         | -            | -              | 7,385           | 17,890         | 9,333          |
| Investment income                                       | 902            | -            | 2,117          | 6,964           | 9,983          | 10,115         |
|   | <b>283,630</b> | <b>-</b>     | <b>10,664</b>  | <b>646,381</b>  | <b>940,675</b> | <b>757,296</b> |
| <b>Expenses</b>   |                |              |                |                 |                |                |
| Fund HDSB equipment, events and programs                | -              | -            | 800            | 380,480         | 381,280        | 290,351        |
| Management fees, salaries and benefits                  | 205,843        | -            | -              | -               | 205,843        | 189,224        |
| Event supplies  | 27,504         | -            | -              | 25,142          | 52,646         | 49,529         |
| Scholarships, awards and partnerships                   | -              | -            | 3,900          | 32,450          | 36,350         | 20,950         |
| Contractual services                                    | -              | -            | -              | -               | -              | 16,506         |
| Advertising   | 8,752          | -            | -              | -               | 8,752          | 14,871         |
| Printing  | 5,298          | -            | -              | 188             | 5,486          | 11,191         |
| Professional development                                | 4,786          | -            | -              | -               | 4,786          | 5,236          |
| Office supplies   | 2,570          | -            | -              | -               | 2,570          | 4,499          |
| Professional fees                                       | 3,605          | -            | -              | -               | 3,605          | 3,587          |
| Computer maintenance and software                       | 3,147          | -            | -              | -               | 3,147          | 2,734          |
| Travel  | 2,214          | -            | -              | -               | 2,214          | 2,580          |
| Telephone   | 1,877          | -            | -              | -               | 1,877          | 2,343          |
| Insurance   | 2,258          | -            | -              | -               | 2,258          | 2,160          |
| Amortization  | -              | 820          | -              | -               | 820            | 1,420          |
| Meetings  | 409            | -            | -              | -               | 409            | 1,099          |
| Food catering - events                                  | -              | -            | -              | -               | -              | 1,000          |
| Memberships   | 666            | -            | -              | -               | 666            | 331            |
| Bank fees   | 953            | -            | -              | -               | 953            | 78             |
| Postage and courier                                     | 175            | -            | -              | -               | 175            | 68             |
|   | <b>270,057</b> | <b>820</b>   | <b>4,700</b>   | <b>438,260</b>  | <b>713,837</b> | <b>619,757</b> |
| Excess of revenue over expenses (expenses over revenue) | 13,573         | (820)        | 5,964          | 208,121         | 226,838        | 137,539        |
| Fund balance, beginning of year                         | 48,634         | 2,374        | 162,427        | 513,247         | 726,682        | 589,143        |
| Transfer from (to) other funds                          | 30,339         | -            | -              | (30,339)        | -              | -              |
| <b>Fund balance, end of year</b>                        | <b>92,546</b>  | <b>1,554</b> | <b>168,391</b> | <b>691,029</b>  | <b>953,520</b> | <b>726,682</b> |

# Halton Learning Foundation

Balance sheet  
as at August 31, 2010

|  |                |              |                |                 | 2010           | 2009           |
|--|----------------|--------------|----------------|-----------------|----------------|----------------|
|  | General Fund   | Capital Fund | Endowment Fund | Restricted Fund | Total          | Total          |
|  | \$             | \$           | \$             | \$              | \$             | \$             |
| <b>Assets</b>  |                |              |                |                 |                |                |
| Current assets   |                |              |                |                 |                |                |
| Due from Halton District School Board                    | 113,377        | -            | 168,391        | 691,029         | 972,797        | 719,879        |
| Goods and services and harmonized sales taxes receivable | 10,121         | -            | -              | -               | 10,121         | 5,470          |
| Prepaid expenses   | 3,003          | -            | -              | -               | 3,003          | 4,835          |
|  | <b>126,501</b> | <b>-</b>     | <b>168,391</b> | <b>691,029</b>  | <b>985,921</b> | <b>730,184</b> |
| Capital assets (Note 4)                                  | -              | 1,554        | -              | -               | 1,554          | 2,374          |
|  | <b>126,501</b> | <b>1,554</b> | <b>168,391</b> | <b>691,029</b>  | <b>987,475</b> | <b>732,558</b> |
| <b>Liabilities</b>                                       |                |              |                |                 |                |                |
| Current assets   |                |              |                |                 |                |                |
| Accounts payable and accrued liabilities                 | 3,955          | -            | -              | -               | 3,955          | 3,676          |
| Deferred revenue   | 30,000         | -            | -              | -               | 30,000         | 2,200          |
|  | <b>33,955</b>  | <b>-</b>     | <b>-</b>       | <b>-</b>        | <b>33,955</b>  | <b>5,876</b>   |
| <b>Fund balances</b>                                     |                |              |                |                 |                |                |
| Invested in capital assets                               | -              | 1,554        | -              | -               | 1,554          | 2,374          |
| Restricted (Note 7 and Note 8)                           | -              | -            | 168,391        | 691,029         | 859,420        | 675,674        |
| Unrestricted   | 92,546         | -            | -              | -               | 92,546         | 48,634         |
|  | <b>92,546</b>  | <b>1,554</b> | <b>168,391</b> | <b>691,029</b>  | <b>953,520</b> | <b>726,682</b> |
|  | <b>126,501</b> | <b>1,554</b> | <b>168,391</b> | <b>691,029</b>  | <b>987,475</b> | <b>732,558</b> |

Approved by the Board

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

# Halton Learning Foundation

## Statement of cash flows

year ended August 31, 2010

|  | 2010      | 2009      |
|--|-----------|-----------|
|  | \$        | \$        |
| <b>Operating activities</b>                              |           |           |
| Excess of revenue over expenses                          | 226,838   | 137,539   |
| Item not affecting cash - amortization                   | 820       | 1,420     |
| Changes in non-cash operating working capital items      |           |           |
| Due from Halton District School Board                    | (252,920) | (138,445) |
| Goods and services and harmonized sales taxes receivable | (4,651)   | 2,500     |
| Prepaid expenses   | 1,832     | 1,271     |
| Accounts payable and accrued liabilities                 | 281       | (5,000)   |
| Deferred revenue   | 27,800    | 2,200     |
|  | -         | 1,485     |
| <b>Investing activities</b>                              |           |           |
| Purchase of capital assets                               | -         | (1,485)   |
| Net cash inflow  | -         | -         |
| Cash and cash equivalents, beginning of year             | -         | -         |
| <b>Cash and cash equivalents, end of year</b>            | -         | -         |

# Halton Learning Foundation

## Notes to the financial statements

August 31, 2010

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### 1. Nature of operations

Halton Learning Foundation (the "Foundation") was set up to raise revenue to be directed to the support of the Halton District School Board students and schools. The Foundation is incorporated by Letters Patent as a corporation without share capital under the laws of Ontario. The Foundation obtained status as a Registered Charity effective September 1, 2004.

### 2. Changes in significant account policies

#### *Financial statement concepts*

On September 1, 2009, the Foundation adopted the amendments to the Canadian Institute of Chartered Accountants ("CICA") Handbook, Section 1540, Cash flow statement, Section 1751, Interim financial statements, Section 1000, Financial statement concepts, Section 4400, Financial statement information presented by not-for-profit organizations, Section 4430, Capital assets held by not-for-profit organizations, Section 4460, Disclosure of related party transactions for not-for-profit organizations and Section 4470, Disclosure of allocated annual financial statements. The adoption of these amended standards had no impact on the financial statements.

#### *EIC-173*

On September 1, 2009, the Foundation adopted EIC-173, Credit risk and the fair value of financial assets and financial liabilities issued by the Emerging Issues Committee. This abstract requires that an entity's own credit risk (for financial liabilities) and the credit risk of the counterparty (for financial assets) should be taken into account in determining the fair value of financial assets and financial liabilities, including derivative instruments. The adoption of this abstract had no impact on the financial statements.

#### *Future accounting changes*

##### New accounting framework

The CICA will be issuing a new accounting framework applicable to not-for-profit organizations. Effective for fiscal years beginning on or after January 1, 2012, not-for-profit organizations will have to choose between International Financial Reporting Standards (IFRSs) and accounting standards for not-for-profit organizations, whichever suits them best. The Foundation currently plans to adopt the new accounting standards for not-for-profit organizations for its fiscal year beginning on September 1, 2011; however the impact of this transition has not yet been determined.

### 3. Accounting policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles and reflect the following significant accounting policies:

#### (a) Fund accounting

The Foundation follows the restricted fund method for accounting for contributions.

The revenue and expenses related to the collection of unrestricted donations and fund raising activities are reported in the General Fund. The Restricted Fund reports amounts for which the use is restricted internally or externally by the donors. The Endowment Fund reports amounts for which the principal is maintained and the interest is externally restricted by the donors.

#### (b) Basis of accounting

Revenue and expenses are recorded on the accrual basis except for fund raising events which are recorded as received. Donations are recorded as received. Restricted contributions are recognized as revenue in the appropriate restricted fund. Unrestricted contributions are recognized as revenue in the General Fund.

# Halton Learning Foundation

## Notes to the financial statements

August 31, 2010

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### 3. Accounting policies (continued)

#### *Basis of financial statements (continued)*

#### (c) Capital assets

Capital assets are recorded at amortized cost. Amortization is recorded on a straight-line basis over the estimated useful lives of the related assets:

|                        |         |
|------------------------|---------|
| Computers              | 3 years |
| Furniture and fixtures | 5 years |

#### (d) Deferred revenue

Revenues specifically intended for future periods are initially deferred and taken into revenue as expenses are incurred.

#### (e) Financial instruments

Financial assets and financial liabilities are initially recognized at fair value and their subsequent measurement is dependent on their classification as described below. Their classification depends on the purpose, for which the financial instruments were acquired or issued, their characteristics and the Foundation's designation of such instruments. Settlement date accounting is used.

#### *Classification*

|                                       |                       |
|---------------------------------------|-----------------------|
| Due from Halton District School Board | Loans and receivables |
| Goods and service tax receivable      | Loans and receivables |
| Accounts payable                      | Other liabilities     |

#### *Loans and receivables*

Loans and receivables are accounted for at amortized cost using the effective interest method.

#### *Other liabilities*

Other liabilities are recorded at amortized cost using the effective interest method and include all financial liabilities, other than derivative instruments.

The Foundation has chosen to continue to apply the requirements of section 3861, Financial Instruments – Presentation and Disclosure in place of application of sections 3862, Financial Instruments – Disclosures and 3863, Financial Instruments - Presentation.

### 4. Capital assets

|                        | 2010  |                          | 2009           |
|------------------------|-------|--------------------------|----------------|
|                        | Cost  | Accumulated amortization | Net book value |
|                        | \$    | \$                       | \$             |
| Computers              | 4,804 | 4,481                    | 323            |
| Furniture and fixtures | 4,423 | 3,192                    | 1,231          |
|                        | 9,227 | 7,673                    | 1,554          |

|                        | 2010  |                          | 2009           |
|------------------------|-------|--------------------------|----------------|
|                        | Cost  | Accumulated amortization | Net book value |
|                        | \$    | \$                       | \$             |
| Computers              | 4,804 | 4,481                    | 734            |
| Furniture and fixtures | 4,423 | 3,192                    | 1,640          |
|                        | 9,227 | 7,673                    | 2,374          |

# Halton Learning Foundation

## Notes to the financial statements

August 31, 2010

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### 5. Related party transactions

The following transactions took place between the Foundation and the Halton District School Board:

|  | <b>2010</b>      | 2009      |
|--|------------------|-----------|
|  | \$               | \$        |
| Funding of salary and benefits of Foundation staff<br>(included in Donations on Statement of revenue and expenses) | <b>186,652</b>   | 174,318   |
| Funding of equipment, events and programs<br>(included in Expenses on Statement of revenue and expenses)           | <b>(381,280)</b> | (290,351) |
| Funding of new program - Music Annuity<br>(included in Donations on Statement of revenue and expenses)             | <b>103,539</b>   | -         |

The following transactions took place between the Foundation and the Fast Track – Community Centre for Skills, Development and Training:

|   | <b>2010</b>   | 2009   |
|---|---------------|--------|
|   | \$            | \$     |
| Sponsorship of Halton Learning Foundation golf tournament<br>(included in Registration, fees and admissions on Statement of revenue and expenses) | <b>15,000</b> | 15,000 |
| Sponsorship of Halton Learning Foundation gala<br>(included in Registration, fees and admissions on Statement of revenue and expenses)            | <b>2,000</b>  | -      |

The above transactions are measured at their exchange amounts, which are the amounts agreed upon by the parties.

Halton District School Board provides premise to Halton Learning Foundation on a rent free basis.

Due from Halton District School Board arises from the fact that Halton District School Board acts as the Foundation's banker. There is cash held in Halton District School Board's back account available to cover the Foundation's general, endowment and restricted funds.

# Halton Learning Foundation

## Notes to the financial statements

August 31, 2010

### 6. Restricted fund

Restricted Funds represent funds raised to support Halton District School Board initiatives and student scholarships and awards and emergency bursary funds for students experiencing financial challenges at home. Fund balances at August 31, 2010 represent principal plus accumulated interest less expense.

|  | 2010           | 2009           |
|--|----------------|----------------|
|  | \$             | \$             |
| Board initiatives                              |                |                |
| Arts and music                                 | 116,047        | 14,624         |
| Physical education                             | 96,731         | 33,287         |
| Technological education                        | 27,824         | 13,521         |
| Environmental education                        | 35,058         | 65,295         |
| Eliminating barriers                           | 341,971        | 293,898        |
| Scholarships and awards                        |                |                |
| Burlington Community Foundation - Nelson Allen | 1,735          | 3,459          |
| Catalyst Foundation Scholarship                | (474)          | 13,951         |
| Design 4 Scholarship                           | 2,002          | 981            |
| Halton Learning Foundation Scholarship         | 66,130         | 56,062         |
| Pepsi Scholarship                              | -              | 18,169         |
| Chris Peroune Sports Award                     | 2,313          | -              |
| Doug Foley Scholarship Award                   | 488            | -              |
| Moe Pennock Scholarship Fund                   | 1,204          | -              |
|  | <b>691,029</b> | <b>513,247</b> |

### 7. Endowment Fund

Endowment Funds represent funds raised to support Halton District School Board initiatives and student scholarships and awards where the principal is maintained in the endowment funds and only the interest is granted. Fund balances at August 31, 2010 represent principal plus accumulated interest less expenses.

|  | 2010           | 2009           |
|--|----------------|----------------|
|  | \$             | \$             |
| Neil J. Guiry Construction Bursary               | 18,567         | 12,781         |
| John Horner Endowment Fund                       | 101,289        | 100,851        |
| Fran Lloyd's Student Volunteering Abroad Bursary | 10,990         | 10,850         |
| Tyler Cooper Athletic Award                      | 37,545         | 37,945         |
|  | <b>168,391</b> | <b>162,427</b> |

### 8. Contractual obligations

The Foundation has contractual commitments for a hall rental for 2011 of \$10,986. The hall rental commitment for 2010 was \$11,377 and is recorded in event supplies.

# Halton Learning Foundation

Notes to the financial statements

August 31, 2010

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## 9. Capital disclosures

The capital of the Foundation consists of Fund balances. The Foundation's objectives are to safeguard its ability to continue as a going concern and raise revenue to be directed to the support of the Halton District School Board students and schools. Note 6 and Note 7 discloses restrictions imposed on Fund balances.

DRAFT



# Halton District School Board

Report Number: 10180

Date: November 10, 2010

## INFORMATION FOR DECISION

TO: The Chair and Members of the  
Halton District School Board

FROM: Gerry Cullen, Superintendent of Facility Services

RE: ERA 109 Schedule for 2012 Opening

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### Background

Staff has been directed to review the steps necessary to achieve a January 2012 for the ERA109 elementary school. In consultation with the Architect two schedules have been developed, one to indicate the standard dates for delivery of the school for September 2012 and the second to indicate when specific project milestones must be met to achieve the January 2012 opening. The chart does not reflect dates that are achievable but those that would have to be met for the January option.

While the September date follows our regular process it does have the potential to reach an early opening, possible by as much as 2 months. The January date would need to compress the schedule by an additional 6 months i.e. 8 months in total.

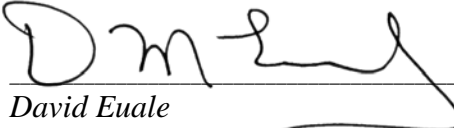
Several of the approval steps needed to build a school are outside the control of the Board and the Architect. Site plan, building permit and Ministry of Education approvals are the three key elements in the approval process. In the chart we have indicated the required turn around time for each of these elements. If a contractor were able to complete the project in this 7-8 month time frame there would be a const premium for doing so.

The concept used for previous mid year openings has been to create the classes (teachers and student groupings) based on the new school. This allows the groups to move as a unit to the new building with little or no change in teacher/student structures. To accomplish this the Principal and new school staffing would have to be done as part of the 2011 Spring staffing allocation. This would make a significant difference to the current school structure as additional resources would likely be required at each of the sites affected.

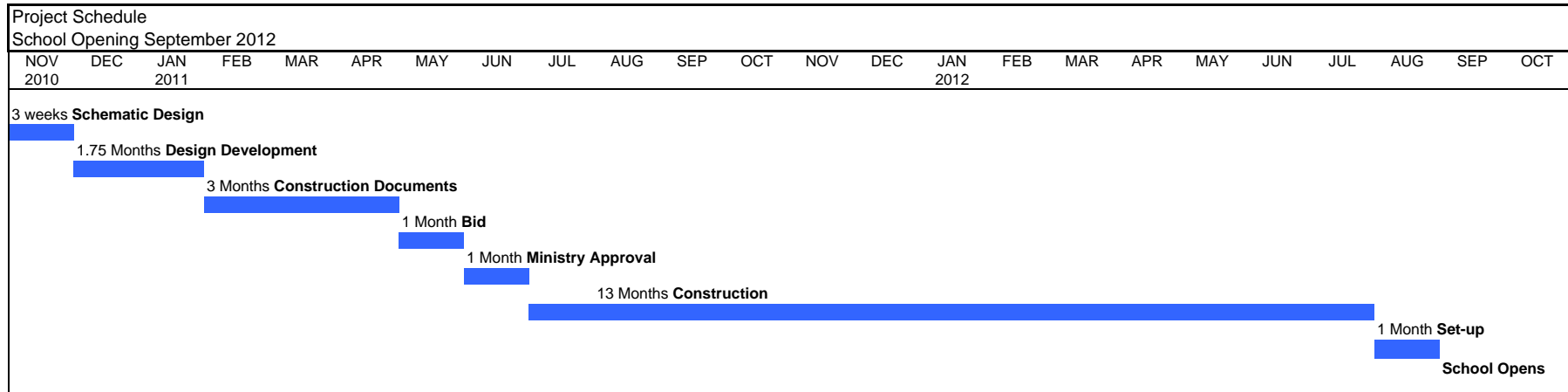
As this is the first 3 storey plan that the board has undertaken staff feel that the design team requires adequate time to prepare a successful design. The January 2012 opening date does not provide adequate time to secure building approvals and ensure appropriate design time. This is the first 3 storey school in Halton and at this time staff cannot anticipate the delays resulting from this first time design.

*Respectfully submitted,*

  
Gerry Cullen  
Superintendent of Facility Services

  
David Euale  
Director of Education

Option # 1





# Halton District School Board

Report Number: 10179

Date: November 10, 2010

## INCIDENTAL INFORMATION

TO: The Chair and Members of the  
Halton District School Board

FROM: Gerry Cullen, Superintendent of Facility Services

RE: ERA 109 Sketch Plan

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### Background:

At the Board meeting of October 20, 2010 the Halton District School Board approved the development of a design for a 3 storey elementary school for the ERA 109 project.

The Board appointed the architectural firm of Snyder Partnership to generate the design details needed for the project. Attached are the sketch plan drawings (Appendix 2), room details are shown in Appendix 1.

This Architect has been involved in a number of our new school projects so is very aware of the design elements used to date. As this is the first 3 storey elementary school for the board, staff have reviewed other school board designs and have reviewed our existing new 2 storey buildings.

### Rationale:

The Halton District School Board's 2 storey design has evolved over many new school projects; the latest design element to incorporate has been the increased number of JK/SK rooms. This was done on the most recent projects by extending one 'wing' of the existing building design. The need to keep the SK/JK population on the ground floor, as much as possible, has been supported by all of those interviewed. Due to fluctuations in the population of any specific grade there will generally be a need to have the 6 purpose built SK/JK rooms expanded into standard classrooms which undergo a modification to be used for SK/JK. This has become a key concept in the development of the 3 storey design.

There are a number of other areas that work best if situated on the ground floor:

- Gymnasium
- Administrative office area
- Special education

The one area that has been the subject of options for the design has been the library. In general it serves several functions, resource materials for students, study area for students, training or instructional space, community meeting area and assembly area for larger groups of people. Initially it was felt that the library would be best located near the majority of the student classrooms however, in our reviews with staff we concluded that the preferred location for the library would be the first floor. Several of our elementary schools already have the library on the second floor. The conflict arises when we attempt to balance the floor area of each level and attempt to address the potential expansion of the SK/JK population.

Options to split or share the library were reviewed however the conclusion was reached that the library needs to first function as a library therefore splitting or sharing option were deleted and one functional full size library has been recommended to be located on the second floor.

The majority of the second floor is made up of regular classrooms. The third floor will have all of the specialty rooms required to meet the grade 7 and 8 program needs. Several of the staff talked to indicated support for the older students to be together on the top floor as it calms the activity in the rest of the building and provided a sense of ownership to those on the top floor.

The location of the administrative office is near the central hub of the three wings on the ground floor. While this does not provide indirect supervision of the parking and drop off area it does keep the office very near the main traffic flow through the central hub area of the school.

There are a number of other features that are planned for in the 3 storey design:

- a full passenger elevator
- a core area at the hub of the three wings
- exterior / entrance exit for the gymnasium
- only two stairwells
- reduced roof area
- reduced ground level footprint
- potential for natural light to the gymnasium

In addition to these a number of standard features are also included:

- barrier free
- air conditioning
- networking for computers
- double gym
- bus drop off
- kindergarten drop off

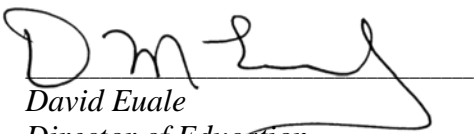
One current limitation is the elimination of a window to the gym from the second floor corridor.

As part of the design review we have also looked at the potential of any addition to the building, at this time we are recommending that the single level office area be constructed to accommodate a second or third floor of classrooms.

Based on the outline above the Architect will have sufficient direction to prepare the detailed drawings and specifications needed to tender this project.

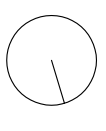
*Respectfully submitted,*

  
Gerry Cullen  
Superintendent of Facility Services

  
David Euale  
Director of Education



**GFA:** 6,362 m<sup>2</sup>  
 first floor area: 2,914 m<sup>2</sup>  
 second floor area: 1,693 m<sup>2</sup>  
 third floor area: 1,755 m<sup>2</sup>









|                              |               |        |                                |
|------------------------------|---------------|--------|--------------------------------|
| Halton District School Board |               |        |                                |
| Grade Range                  | JK to Grade 8 |        |                                |
| Program                      | Elementary    |        |                                |
| Alton Public School          |               |        |                                |
| Maximum Gross Floor Area     | 73498         | Sq Ft. | Actual Gross Floor Area: 68481 |

**Survey of room types within the elementary school**

| Instructional Spaces                | Comments   | Size Sq Feet | Size Sq M | Typical Number | Room Load | Total Capacity | Floor Area   |
|-------------------------------------|--|--------------|-----------|----------------|-----------|----------------|--------------|
| Kindergarten (Avg size)             | Including the Room area, cubbies, vestibule, and washrooms within the room                                     | 1311         | 122       | 6              | 20        | 120            | 7866         |
| Classroom (Avg size)                | Includes all regular classrooms, primary, junior or intermediate classrooms within the school.                 | 739          | 69        | 21             | 23        | 483            | 15529        |
| Art Room                            | Including Kiln room and storage within the room  | 1464         | 136       | 1              | 23        | 23             | 1464         |
| Science Room                        | Including the Prep room and storage within the room  | 1238         | 115       | 1              | 23        | 23             | 1238         |
| Vocal Music Room                    | Including attached storage within the room   | 0            | 0         | 0              | 23        | 0              | 0            |
| Computer Room                       | Self contained   | 721          | 67        | 1              | 23        | 23             | 721          |
| Technology Room                     | Including any project room, equipment storage or assembly areas within the room                                | 1098         | 102       | 1              | 23        | 23             | 1098         |
| Resource Room Large (Avg size)      | Full sized room for use by one or more programs, may be shared between classrooms                              | 0            | 0         | 0              | 0         | 0              | 0            |
| Resource Room Half Sized (Avg size) | 1/2 sized room used for Resource Withdrawal, Learning Strategies, ESL, ELL, etc                                | 0            | 0         | 0              | 12        | 0              | 0            |
| Resource Room Small (Avg size)      | 1/4 sized room used for a remedial program   | 0            | 0         | 0              | 0         | 0              | 0            |
| Special Education                   | Including the storage, self contained washroom, life skills areas, quiet areas within the room                 | 904          | 84        | 1              | 9         | 9              | 904          |
| Instrumental Music                  | Including all practice and instrument storage room within the room   | 1184         | 110       | 1              | 0         | 0              | 1184         |
| <b>Gymnasium</b>                    |  |              |           |                |           |                | <b>30004</b> |
| Gym Area                            | Clear area of the gym only   | 4295         | 399       | 1              | 0         | 0              | 4295         |
| Change Rooms                        | Includes the area of the room plus the washroom or showers   | 861          | 80        | 1              | 0         | 0              | 861          |
| Storage                             | Gym storage or community storage attached to the gym   | 463          | 43        | 1              | 0         | 0              | 463          |
| Chair Storage                       | Attached to gym, (if chair storage is below stage please omit)   | 388          | 36        | 1              | 0         | 0              | 388          |
|                                     | <b>Total of all spaces above</b>   |              |           |                |           |                | <b>6006</b>  |
| Stage                               | Includes all storage attached to the stage area  |              | 0         | 0              | 0         | 0              | 0            |
| Library                             | Includes the attached AV room, work room, seminar room and computer area etc.                                  | 2142         | 199       | 1              | 0         | 0              | 2142         |
| Multi-Purpose Room                  | Any room that is used for multiple purposes such as, primary phys ed area, assembly area, lunch room area etc. |              | 0         | 0              | 0         | 0              | 0            |

**Total Instructional Area** 704 38153

| Operational Spaces              | Comments   | Size Sq Feet | Size Sq M  | Typical Number | Floor Area  |
|---------------------------------|--|--------------|------------|----------------|-------------|
| General Office (Agregated area) | Includes the area of the General office, Principals office, Vice Principals office, Guidance area, First aid, Health, OSR storage, and Workroom etc. | 2164         | 201        | 1              | 2164        |
| Staff Room                      | Includes all self contained washrooms and kitchen area within the staff room   | 797          | 74         | 1              | 797         |
| Kitchen                         | Self contained kitchen for school and community use, not included in the instructional space   | 0            | 0          | 0              | 0           |
| Custodial                       | Includes the custodial office, receiving area, caretaking storage, recycling, garbage room, and mop rooms etc.                                       | 936          | 87         | 1              | 936         |
| Teacher work room               | Staff work area(s) not used for instructional purposes   | 1044         | 97         | 1              | 1044        |
| Meeting Room                    | Used by staff or outside agencies, (not intended to be used as a resource area for teaching purposes)  | 603          | 56         | 1              | 603         |
| Academic Storage                | Include all academic storage areas within the school that are not identified above   | 829          | 77         | 1              | 829         |
| Washrooms                       | Includes all staff, student, and barrier free washrooms not listed in the instructional or operational spaces above                                  | 1798         | 167        | 1              | 1798        |
| <b>Mechanical Spaces</b>        |  |              |            |                | <b>8170</b> |
| Fan Room                        |  |              | 0          | 0              | 0           |
| Boiler Room                     |  |              | 0          | 0              | 0           |
| Combined Mechanical Room        |  | 1862         | 173        | 1              | 1862        |
| Sprinkler Room                  |  | 172          | 16         | 1              | 172         |
| Electrical Room                 |  | 205          | 19         | 1              | 205         |
| Elavator and Machine room       |  | 118          | 11         | 1              | 118         |
| LAN/WAN/Hub Room                |  | 129          | 12         | 1              | 129         |
|                                 | <b>Total of all spaces above</b>   | <b>2486</b>  | <b>231</b> |                | <b>2486</b> |

**Total Operational Area** 10656

**Total Instructional and Operational Area** 48809

|   |              |
|---|--------------|
| <b>Total Capacity</b>   | <b>704</b>   |
| <b>Instructional Area</b>   | <b>38153</b> |
| <b>Instructional Area per pupil place</b>                                     | <b>54.2</b>  |
| <b>Operational Area</b>   | <b>10656</b> |
| <b>Operational Area per pupil place</b>                                       | <b>15.1</b>  |
| <b>Gross Floor Area</b>   | <b>68481</b> |
| <b>Ratio of GFA to Instructional Area</b>                                     | <b>1.79</b>  |
| <b>Ratio of GFA to Instructional and Operational Area</b>                     | <b>1.40</b>  |
| <b>Area of Circulation, Stairs and Walls</b>                                  | <b>19578</b> |
| <b>Percent of GFA that is Circulation Area, Stairs and Walls (38% Target)</b> | <b>29%</b>   |
| <b>Square Feet per student</b>  | <b>97.3</b>  |