

Brant Haldimand Norfolk Catholic District School Board



REGULAR MEETING OF THE BOARD

TUESDAY, OCTOBER 28, 2008

7:30 P.M.

Catholic Education Centre, Brantford, Ontario

AGENDA

A. CALL TO ORDER

Page Number

1. Opening Prayer – Joe McPherson, Chair
2. Attendance

B. ROUTINE MATTERS

1. Approval of the Agenda
2. Declaration of Interest
3. Minutes of the Board Meeting
 - a) September 23, 2008
 - b) October 21, 2008
4. Business Arising from Minutes

Pages 3-6

Page 7

C. PRESENTATIONS & DELEGATIONS: Nil

D. COMMITTEE AND STAFF REPORTS

1. Unapproved Minutes and Recommendations from the Committee of the Whole Meeting of October 16, 2008 Pages 8-13
 - i Accommodation: Capital Priorities Page 14
 - ii Policy: School Operating Budgets Pages 15-17
 - iii Pathways to Student Success Consultant Page 18
 - iv Naming of School Pages 19-20
 - v Rescheduling of Annual Meeting of the Board

Presenter: Joe McPherson, Chair of the Board
2. EDC By-law Pages 21-31

Presenter: Wally Easton, Associate Director
3. Financial Statements Pages 32-59

Presenter: Wally Easton, Associate Director
4. Student Trustee Report

Presenter: Chris Radojewski, Student Trustee

E. INFORMATION AND CORRESPONDENCE

F. NOTICES OF MOTION

G. TRUSTEE INQUIRIES

H. BUSINESS IN-CAMERA

207. (2) **Closing of certain committee meetings.** A meeting of a committee of a board, including a committee of the whole board, may be closed to the public when the subject-matter under consideration involves,
- The security of the property of the board;
 - The disclosure of intimate, personal or financial information in respect of a member of the board or committee, an employee or prospective employee of the board or a pupil or his or her parent or guardian;
 - The acquisition or disposal of a school site;
 - Decisions in respect of negotiations with employees of the board; or
 - Litigation affecting the board.

I. REPORT ON THE IN-CAMERA SESSION

J. FUTURE MEETINGS AND EVENTS

Pages 60-61

K. MOMENT OF SILENT REFLECTION

L. ADJOURNMENT

Brant Haldimand Norfolk Catholic District School Board
Meeting of the 2007 Board – Tuesday, September 23, 2008

PRESENT AT THE MEETING

Trustees: Dennis Blake, Dan Dignard,
Bonnie McKinnon, Joe McPherson and June Szeman

Student Trustee: Chris Radojewski

Administration: Cathy Horgan, Director of Education; Wally Easton, Associate
Director; Bill Chopp, Trish Kings, and Chris Roehrig, Superintendents
of Education; Tracey Austin, Communications and Claire Dodgson, Recording Secretary

A. CALL TO ORDER:

The meeting was called to order by Chair Joe McPherson.

OPENING PRAYER

The meeting was opened with a prayer. Memorial Statements were read in memory of
Agnes O'Connell and Ed Loncke.

B. APPROVAL OF THE AGENDA:

Resolved:

On the motion of Dennis Blake and Bonnie McKinnon, that the Brant Haldimand Norfolk
Catholic District School Board approve the agenda for the September 23, 2008 Board
meeting.

CARRIED

DECLARATION OF INTEREST: Nil

APPROVAL OF MINUTES:

Resolved:

On the motion of Dennis Blake and Bonnie McKinnon, that the Brant Haldimand Norfolk
Catholic District School Board, approve the in-camera minutes of the June 24, 2008
Meeting of the Board and the July 10, 2008 Special Meeting of the Board.

CARRIED

BUSINESS ARISING FROM MINUTES: Nil

C. PRESENTATIONS & DELEGATIONS: Nil

D. STAFF REPORTS

1. Unapproved Minutes and Approval of Recommendations from the Committee of the Whole – September 16, 2008

Chair of the Committee of the Whole June Szeman reviewed the in-camera minutes and recommendations from the meeting of September 16, 2008. June requested approval of the following recommendations:

THAT the Committee of the Whole direct the recommendations from the Policy Committee Meeting of May 20, 2008, to the Board for approval.

THAT the Accommodations Committee recommends that the Committee of the Whole approves and refers to the Brant Haldimand Norfolk Catholic District School Board for approval, the joint school project with the Grand Erie District School Board in south west Brantford subject to the Board approving a satisfactory cost sharing agreement, and

THAT the Accommodations Committee recommends that the Committee of the Whole approves and refers to the Brant Haldimand Norfolk Catholic District School Board for approval to authorize staff to proceed with the architect selection for a school in south west Brantford.

THAT the Committee of the Whole recommends that the Brant Haldimand Norfolk Catholic District School Board approve the following Board and Committee of the Whole Meeting Schedule 2008-09 as follows:

A Board meeting be held on Tuesday, December 9, 2008 with no Committee of the Whole meeting scheduled in December 2008.

A Committee of the Whole be held on Tuesday, March 24, 2009 and the Board meeting be held on Tuesday, March 31, 2009.

THAT the Committee of the Whole recommend that the Brant Haldimand Norfolk Catholic District School Board approve the continued membership with the Ontario Catholic School Trustees' Association and remit the annual fee of \$46,900 for the 2008-09 school year.

THAT the Committee of the Whole recommend the Brant Haldimand Norfolk Catholic District School Board continue to support the Father Fogarty Awards by purchasing two tickets per secondary student, at a cost not to exceed \$690.00

THAT the Committee of the Whole recommend that the Brant Haldimand Norfolk Catholic District School Board approve a By-Law authorizing the Brant Haldimand Norfolk Catholic District School Board (the "Board") to borrow money pursuant to the provisions of section 247 of the Education Act (the "Act") for the raising of funds to finance certain permanent improvements as more particularly described in this By-Law be approved.

WHEREAS:

- A. The Board has authorized the permanent improvement as detailed in Schedule "A" attached to this By-Law;

- B. The Board wishes to apply to the Canadian Imperial Bank of Commerce (“CIBC”) for a capital loan for the purpose of finance the permanent improvements;
- C. The total cost of the projects is within the Board’s Debt and Financial Obligation Limit as established by the Ministry of Education.

THEREFORE, BE IT RESOLVED as follows:

- 1. The Director of Education and Secretary and the Associate Director, Corporate Services & Treasurer of the Board are authorized on behalf of the Board to borrow \$14,900,000 for permanent improvements in accordance with the Act, plus interest at a rate to be agreed upon from time-to-time with CIBC.
- 2. The Director of Education & Secretary and the Associate Director, Corporate Services & Treasurer are authorized for, and on behalf of the Board, to execute and deliver all such other documents and to do such other acts and things as may be necessary to give full effect to this By-Law.

Resolved:

On the motion of Bonnie McKinnon and Dennis Blake, that the Brant Haldimand Norfolk Catholic District School Board receive the unapproved in-camera minutes from the Committee of the Whole meeting of September 16, 2008.

CARRIED

On the motion of Dennis Blake and Dan Dignard, that the Brant Haldimand Norfolk Catholic District School Board approve the recommendations from the Committee of the Whole Meeting of September 16, 2008.

CARRIED

2. Enrolment Update

Superintendent of Education Chris Roehrig reviewed the preliminary enrolment. Senior administration will continue to monitor enrolment and look at needs school by school.

Resolved:

On the motion of Dennis Blake and Dan Dignard, that the Brant Haldimand Norfolk Catholic District School Board receive the report enrolment.

CARRIED

3. EQAO Results: Primary, Junior and Grade 9

Superintendents of Education Trish Kings and Chris Roehrig reviewed the results of the primary, junior and Grade 9 EQAO results. Trends, as well as next steps with strategies to address the results will be analyzed.

Resolved:

On the motion of Dennis Blake and Dan Dignard, that the Brant Haldimand Norfolk Catholic District School Board receive the report on the EQAO Primary, Junior and Grade 9 results for 2007-08.

CARRIED

4. Awarding of Construction Contract for OLF/SJB School

Associate Director Wally Easton advised trustees of the tender process which took place regarding the construction contract for the replacement school for Our Lady of Fatima and St. Jean de Brebeuf schools.

Resolved:

On the motion of Dan Dignard and Dennis Blake, that the Brant Haldimand Norfolk Catholic District School Board approves the awarding of the contract for the replacement school for St. Jean de Brebeuf and Our Lady of Fatima, Brantford to STM Contractors, in the amount of \$6,859,000 plus GST, subject to approval by the Ministry of Education.

CARRIED

5. Student Trustee Report

Chris Radojewski, Student Trustee provided trustees with an update on Student Senate and the secondary schools.

Resolved:

On the motion of Dennis Blake and Dan Dignard, that the Brant Haldimand Norfolk Catholic District School Board receive the Student Trustee report.

CARRIED

E. INFORMATION AND CORRESPONDENCE ITEMS: Nil

F. NOTICES OF MOTION: Nil

G. TRUSTEE INQUIRIES: Nil

H. BUSINESS OF THE IN-CAMERA SESSION

Resolved:

On the motion of Dan Dignard and Dennis Blake, that the Brant Haldimand Norfolk Catholic District School Board, move to an in-camera session.

CARRIED

I. REPORT ON THE IN-CAMERA SESSION

Resolved:

On the motion of June Szeman and Bonnie McKinnon, that the Brant Haldimand Norfolk Catholic District School Board approve the business from the in-camera session.

CARRIED

J. FUTURE MEETINGS AND EVENTS

K. MOMENT OF SILENT REFLECTION

L. ADJOURNMENT

Resolved:

On the motion of June Szeman and Bonnie McKinnon, that the Brant Haldimand Norfolk Catholic District School Board adjourn the meeting of September 23, 2008.

CARRIED

*Brant Haldimand Norfolk Catholic District School Board
Special Meeting of the 2008 Board – Tuesday, October 21, 2008*

PRESENT AT MEETING:

Trustees: Dennis Blake, Cliff Casey, Dan Dignard
Bonnie McKinnon, Joe McPherson and June Szeman

Administration: Cathy Horgan, Director of Education; Wally Easton,
Associate Director, Bill Chopp, Trish Kings, Chris Roehrig,
Superintendents of Education and Claire Dodgson, Recording Secretary

A. CALL TO ORDER

Chair of the Board Joe McPherson called the meeting to order with a prayer.

B. ROUTINE MATTERS:

Resolved:

On the motion of Bonnie McKinnon and Joe McPherson, that the Brant Haldimand Norfolk Catholic District School Board approve the agenda for the October 21, 2008 Special meeting of the Board.

CARRIED

2. Declaration of Interest: Nil

C. MOVE TO AN IN-CAMERA SESSION

Resolved:

On the motion of Bonnie McKinnon and Joe McPherson, that the Brant Haldimand Norfolk Catholic District School Board move to an in-camera session.

CARRIED

D. REPORT ON THE IN-CAMERA SESSION

Resolved:

On the motion of Joe McPherson and Dennis Blake, that the Brant Haldimand Norfolk Catholic District School Board, approve the business of the in-camera session.

CARRIED

Resolved:

On the motion of Joe McPherson and Dennis Blake, that the Brant Haldimand Norfolk Catholic District School Board ratify the Collective Agreement with the Ontario English Catholic Teachers' Association, Elementary, effective for the period September 1, 2008 to August 31, 2012.

CARRIED

E. ADJOURNMENT

Resolved:

On the motion of Bonnie McKinnon and Dennis Blake, that the Brant Haldimand Norfolk Catholic District School Board, adjourn the special meeting of the Board of October 21, 2008.

CARRIED

MINUTES AND RECOMMENDATIONS

COMMITTEE OF THE WHOLE October 21, 2008

AGENDA ITEM	MOTION
D1	<p>That the Committee of the Whole approves and refers the recommendations from the Accommodation Committee Meeting of October 8, 2008, to the Board.</p> <p>That the Accommodations Committee recommends that the Committee of the Whole approves and refers to the Brant Haldimand Norfolk Catholic District School Board for approval the following priority for future capital projects:</p> <ol style="list-style-type: none"> 1. South West Brantford School 2. St. John's College Replacement School 3. St. Pius X/St. Bernard Schools, Brantford Replacement School
D2	<p>That the Committee of the Whole refer the recommendations from the Policy Committee Meeting of October 16, 2008, to the Board for approval.</p> <p>THAT the Policy Committee recommends that the Committee of the Whole approves the Policy: School Operating Budget and refers it to the Brant Haldimand Norfolk Catholic District School Board for approval.</p>
D5	<p>That the Committee of the Whole recommend that the Brant Haldimand Norfolk Catholic District School Board approve the position of Pathways to Student Success Consultant until June 2009.</p>
D6	<p>That the Committee of the Whole recommends Jean Vanier Catholic Elementary School to the Brant Haldimand Norfolk Catholic District School Board for approval as the name of the new replacement school.</p>
E	<p>That the Committee of the Whole recommend that the Brant Haldimand Norfolk Catholic District School Board move the Annual Meeting of the Board to Monday, December 1, 2008 to Tuesday, December 2, 2008.</p>

RECOMMENDATION:

THAT the Brant Haldimand Norfolk Catholic District School Board receive the unapproved minutes from the Committee of the Whole Meeting of October 21, 2008.

THAT the Brant Haldimand Norfolk Catholic District School Board approve the recommendations from the Committee of the Whole Meeting of October 21, 2008.

*Brant Haldimand Norfolk Catholic District School Board
Meeting of the Committee of the Whole – Tuesday, October 21, 2008*

PRESENT AT MEETING:

Trustees: Dennis Blake, Cliff Casey, Dan Dignard
Bonnie McKinnon, Joe McPherson and June Szeman

Student Trustee: Chris Radojewski

Administration: Cathy Horgan, Director of Education; Wally Easton,
Associate Director; Bill Chopp, Trish Kings and Chris Roehrig,
Superintendents of Education and Claire Dodgson, Recording Secretary

A. CALL TO ORDER: The meeting was called to order by June Szeman.

OPENING PRAYER: The meeting was opened with a prayer.

B. ROUTINE MATTERS:

Resolved:

On the motion of Joe McPherson and Bonnie McKinnon, that the Committee of the Whole of the Brant Haldimand Norfolk Catholic District School Board, approve the agenda, as amended, for the October 21, 2008 meeting.

CARRIED

DECLARATION OF INTEREST: Nil

Resolved:

On the motion of Joe McPherson and Bonnie McKinnon, that the Committee of the Whole of the Brant Haldimand Norfolk Catholic District School Board, approve the Minutes from the Committee of the Whole meeting of September 16, 2008 meeting.

CARRIED

BUSINESS ARISING FROM THE MINUTES: Nil

C. PRESENTATIONS/DELEGATIONS: Nil

D. COMMITTEE AND STAFF REPORTS

D.1 UNAPPROVED ACCOMMODATION COMMITTEE MINUTES FROM OCTOBER 8, 2008

Trustee Cliff Casey reviewed the minutes from the October 8, 2008 Accommodations Committee meeting. Approval was requested for the following recommendation:

That the Accommodations Committee recommends that the Committee of the Whole approves and refers to the Brant Haldimand Norfolk Catholic District School Board for approval the following priority for future capital projects:

1. South West Brantford School
2. St. John's College Replacement School
3. St. Pius X/St. Bernard Schools, Brantford Replacement School

Resolved:

On the motion of Joe McPherson and Bonnie McKinnon, that the Committee of the Whole receives the unapproved minutes from the Accommodation Committee Meeting from October 8, 2008.

On the motion of Joe McPherson and Bonnie McKinnon, that the Committee of the Whole approves and refers the recommendations from the Accommodation Committee Meeting of October 8, 2008, to the Board.

CARRIED

D.2 UNAPPROVED POLICY COMMITTEE MINUTES FROM OCTOBER 16, 2008

Trustee Bonnie McKinnon, Chair of the Policy Committee, reviewed the minutes from the October 16, 2008 meeting. Approval was requested for the following recommendation:

THAT the Policy Committee recommends that the Committee of the Whole approves the Policy: School Operating Budget and refers it to the Brant Haldimand Norfolk Catholic District School Board for approval.

Resolved:

On the motion of Bonnie McKinnon and Dennis Blake, that the Committee of the Whole receive the unapproved minutes from the Policy Committee Meeting from October 16, 2008.

On the motion of Bonnie McKinnon and Dennis Blake, that the Committee of the Whole refer the recommendations from the Policy Committee Meeting of October 16, 2008, to the Board for approval.

CARRIED

D.3 UNAPPROVED SPECIAL EDUCATION ADVISORY COMMITTEE MEETING MINUTES FROM SEPTEMBER 10, 2008

Dennis Blake, trustee representative on the Special Education Advisory Committee, reviewed the minutes from the September 10, 2008 meeting.

Resolved:

On the motion of Dennis Blake and Bonnie McKinnon, that the Committee of the Whole recommend that the Brant Haldimand Norfolk Catholic District School Board receive unapproved minutes from the Special Education Advisory Committee meeting from September 10, 2008.

CARRIED

D.4 PRIMARY CLASS SIZE

Associate Director Wally Easton reviewed the primary class size as regulated by the Ministry. The Board is in compliance with the target.

Resolved:

On the motion of Joe McPherson and Bonnie McKinnon, that the Committee of the Whole recommends that the Brant Haldimand Norfolk Catholic District School Board receive the Primary Class Size report.

CARRIED

D.5 PATHWAYS TO STUDENT SUCCESS CONSULTANT

Superintendent of Education Chris Roehrig reviewed a proposal for a Pathways to Student Success Consultant, financed by Student Success and Specialist High skills Major grants.

Resolved:

On the motion of Bonnie McKinnon and Joe McPherson, that the Committee of the Whole recommend that the Brant Haldimand Norfolk Catholic District School Board approve the position of Pathways to Student Success Consultant until June 2009.

CARRIED

D.6 NAMING OF SCHOOL

Superintendent of Education Trish Kings reviewed the process and committee structure to propose a name for the replacement school for St. Jean de Brebeuf and Our Lady of Fatima schools. Trustees voted on the four names presented and will recommend that the Board approve Jean Vanier Catholic Elementary School.

Discussion occurred regarding the rationale for choosing Jean Vanier as the name for the new school. As a renowned bilingual Canadian Catholic, Jean Vanier provides a positive role model of a lay person who actively lives his faith. His life's work has been supporting the marginalized and building community; which makes him a tremendous example for our children. Jean Vanier is a living role model of what it means to be a lay Catholic who provides a model of servant leadership.

Resolved:

On the motion of Joe McPherson and Bonnie McKinnon, that the Committee of the Whole recommends Jean Vanier Catholic Elementary School to the Brant Haldimand Norfolk Catholic District School Board for approval as the name of the new replacement school.

CARRIED

D.7 ELEMENTARY IMPROVEMENT PLAN 2008-09

Superintendent of Education Trish Kings reviewed the Elementary Improvement Plan for 2008-09. Trish outlined areas of focus and who each school will revise their individual plans to reflect the Board's Plan.

Resolved:

On the motion of Bonnie McKinnon and Joe McPherson, that the Committee of the Whole recommend that the Brant Haldimand Norfolk Catholic District School Board receive the report on the Elementary Improvement Plan for 2008-09.

E. INFORMATION AND CORRESPONDENCE:

Director of Education Cathy Horgan requested approval to move the date of the annual meeting to Monday, December 1 from Tuesday, December 2, 2008 due to the unavailability of a Bishop.

Resolved:

On the motion of Joe McPherson and Dennis Blake, that the Committee of the Whole recommend that the Brant Haldimand Norfolk Catholic District School Board move the Annual Meeting of the Board to Monday, December 1, 2008 to Tuesday, December 2, 2008.

CARRIED

Resolved:

On the motion of Joe McPherson and Bonnie McKinnon, that the Committee of the Whole receive the information and correspondence since the last meeting.

CARRIED

F. NOTICES OF MOTION: Nil

G. TRUSTEE INQUIRIES:

Trustee Bonnie McKinnon advised trustees about a presentation held in Caledonia with the parents from both St. Patrick and Notre Dame schools regarding Internet Safety. Bonnie suggested that this would be a great presentation at the Regional School Council meeting.

Trustee Cliff Casey questioned whether or not students were being taught cursive writing and multiplication tables in elementary schools. The director was going to have a conversation with Trustee Casey after the meeting.

Student trustee Chris Radojewski thanked Bill Chopp for including him in the conference regarding Coaching to Inclusion. Chris found the conference and workshops very informative.

H. BUSINESS IN-CAMERA:

Resolved:

On the motion of Joe McPherson and Bonnie McKinnon, that the Committee of the Whole of the Brant Haldimand Norfolk Catholic District School Board move to an in-camera session.

CARRIED

I. REPORT ON THE IN-CAMERA SESSION:

Resolved:

On the motion of Bonnie McKinnon and Dennis Blake, that the Committee of the Whole of the Brant Haldimand Norfolk Catholic District School Board, approve the business of the in-camera session.

CARRIED

J. FUTURE MEETINGS

K. MOMENT OF SILENT REFLECTION

L. ADJOURNMENT

Resolved:

On the motion of Bonnie McKinnon and Joe McPherson, that the Committee of the Whole of the Brant Haldimand Norfolk Catholic District School Board, adjourn the meeting of October 21, 2008.

CARRIED

REPORT TO THE BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD ACCOMODATIONS COMMITTEE

Prepared by: Wally Easton, Associate Director, Corporate Services and treasurer
Presented to: Accommodations Committee
Submitted on: October 8, 2008
Submitted by: Cathy Horgan, Director of Education & Secretary

CAPITAL PRIORITIES

Public Session

BACKGROUND INFORMATION:

In 2006, the Ministry of Education required all school boards to complete a Capital Plan, which was to be submitted in *draft* by March 31, 2006. The Plan submitted was not necessarily to be approved by the Board as it was only draft. The Ministry has requested boards to update the plan periodically to keep the Ministry informed of board plans for school construction.

DEVELOPMENTS:

The Ministry has now updated the website for submission of Capital Plans and is asking boards to prioritize its projects. The Brant Haldimand Norfolk Catholic District School Board has two projects in progress, Sacred Heart School in Paris and the replacement school for St. Jean de Brébeuf and Our Lady of Fatima in Brantford. The Board has also identified three future projects; the new school in south west Brantford, a replacement school for St. John's College and a replacement school for St. Pius X and St. Bernard Schools in Brantford. The latter was submitted to the Ministry as a *Prohibitive to Repair* (PTR) project. The original funding for PTR schools is no longer available, but the Ministry has \$500 million set aside for capital projects provincially and some of that funding may be available for PTR projects. The three future projects identified by the Board have not been approved by the Ministry although request for approval have been submitted to the Ministry

Staff are recommending the following priority:

- 1) South West Brantford School
- 2) St. John's College Replacement School
- 3) St. Pius X/ St. Bernard Schools Brantford Replacement School

RECOMMENDATION:

THAT the Accommodations Committee recommends that the Committee of the Whole approves and refers to the Brant Haldimand Norfolk Catholic District School Board for approval the following priority for future capital projects:

1. South West Brantford School
2. St. John's College Replacement School
3. St. Pius X/St. Bernard Schools, Brantford Replacement School

REPORT TO THE BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD POLICY COMMITTEE

Prepared by: Wally Easton, Associate Director, Corporate Services & Treasurer
Presented to: Policy Committee
Submitted on: October 16, 2008
Submitted by: Cathy Horgan, Director of Education & Secretary

SCHOOL OPERATING BUDGETS POLICY

Public Session

BACKGROUND INFORMATION:

The School Operating Budgets policy was developed to establish a consistent procedure to assist principals in the planning and purchase of goods and services for their school. This Policy reflects the current practice.

DEVELOPMENTS:

The policy and administrative procedures were reviewed by the following groups:

- OSSTF – Plant Support
- OSSTF – ESS
- OECTA
- All Principals
- All Managers

Comments from the groups consulted have been reviewed. Appendix A contains a copy of the policy and administrative procedures.

RECOMMENDATION:

THAT the Policy Committee recommends the Committee of the Whole approve the School Operating Budgets policy.



Brant Haldimand Norfolk Catholic District School Board

POLICY: SCHOOL OPERATING BUDGETS

Adopted:	dd/mm/yy	Policy No:	xxx.x
Revised:	dd/mm/yy	Policy Category:	Finance

Policy Statement:

The Board will provide an annual school operating budget to each school that is adequate to cover the needs of the school. The Principals, knowing the needs of their school, are given the authority to plan and purchase goods and services within their area of responsibility as identified in the annual budget allocation process.

Policy Criteria:

- The Principal is responsible for planning and monitoring expenditures to meet the needs of the school.
- The Purchasing policy must be followed for all budget expenditures.
- Each Principal is required to keep expenditures within the budget allocation for the school year. Running a deficit in any school budget year is not acceptable.
- Any surplus at the end of a budget year may be carried-over to the following school budget year.

Glossary of Key Policy Terms: n/a

Statutory/Regulatory/Related Board Policy Linkages: Purchasing Policy



Brant Haldimand Norfolk Catholic District School Board

ADMINISTRATIVE PROCEDURES: SCHOOL OPERATING BUDGETS

Adopted:	dd/mm/yy	Policy No:	xxx.x
Revised:	dd/mm/yy	Policy Category:	Finance

1. The total allocation for school budgets will be determined by the Board of Trustees at the time the annual Board budget is approved.
2. Administration will determine the annual allocation for school budgets.
3. Each school principal will prepare a school budget based on the school's allocation.
4. The Principal will consult with the School Council on the development of the school budget.
5. The Principal will review the annual budget and expenditures with the School Council at least twice per year.
6. Schools are not permitted to spend in excess of the annual budget allocation.
7. If a school spends less than the annual budget allocation, the excess may be carried forward to the subsequent year.
8. Balances carried forward which exceed 25% of the school's annual budget must be approved by the Associate Director, Corporate Services & Treasurer.
9. The Superintendent of Education shall review the summary of school budget allocations and expenditures each month. As a general guideline, schools should not have spent more than 65% of their annual budget by January 31st or more than 80% of the annual budget by April 30th. The Superintendent of Education may request explanations when schools exceed these guidelines.

**REPORT TO THE BRANT HALDIMAND NORFOLK CATHOLIC
DISTRICT SCHOOL BOARD COMMITTEE OF THE WHOLE**

Prepared by: Chris N. Roehrig, Superintendent of Education
Presented to: Committee of the Whole
Submitted on: October 21, 2008
Submitted by: Cathy Horgan, Director of Education & Secretary

PATHWAYS TO STUDENT SUCCESS CONSULTANT

Public Session

BACKGROUND INFORMATION:

The Student Success program is multi-faceted, and one of the four pillars of success is pathways. There are two facets to the pathways pillar, the first of which involves guidance opportunities for students in Grade 7 and 8 so they can make informed decisions about their secondary school and post-secondary school destinations (pathways). A second facet to the pathways program involves creating choices for students that will keep students in school and moving towards a rewarding post-secondary destination (e.g. the Specialist High Skills Major Program). The pathways program which includes the SHSM, require a high degree of support and coordination in order to be effective.

DEVELOPMENTS:

The Ministry of Education has provided grant money through the Student Success program to create and finance leadership positions that support pathways education and program creation for the Specialist High Skills Major Program.

We are recommending that the Board endorse a new position that will be known as the **Pathways to Student Success Consultant**. The appointed person would support schools in implementing the Grade 7 and 8 pathways program for the system and the Specialist High Skills Major Program. More specifically, this consultant would work with the Student Success teachers at the three secondary schools and the teachers of Grade 7 and 8 students on the pathways initiatives. This consultant would work with the SHSM teams at the three secondary schools to help coordinate the SHSM initiative.

The consultant would report to the Principal of Secondary Program and the Superintendent of Education (Secondary). The position is tied to grant money and will be a term position to the end of June 2009.

RECOMMENDATION:

THAT the Committee of the Whole recommend that the Brant Haldimand Norfolk Catholic District School Board approve the position of Pathways to Student Success Consultant until June 2009.

REPORT TO THE BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD COMMITTEE OF THE WHOLE

Prepared by: Trish Kings, Superintendent of Education
Presented to: Committee of the Whole
Submitted on: October 21, 2008
Submitted by: Cathy Horgan, Director of Education & Secretary

NAMING OF THE NEW SCHOOL

Public Session

BACKGROUND INFORMATION:

In accordance with the Board's Naming of Schools Policy #400.16, it is the responsibility of the Board of Trustees to select and approve the name of a new school through a specific consultative process.

DEVELOPMENTS:

A memorandum was issued inviting suggestions for names of the new school from the school communities at large and all employees of the Board using the criteria as outlined in the policy; namely:

- Schools shall be designated as either "Catholic Elementary or Catholic Secondary School" in their official school name unless otherwise approved by the Board.
- A school shall be given the name of Our Lord, Our Lady, a Saint, a Catholic tradition, or an exemplary Catholic person of local, national, international or historic significance as approved by the local Bishop.
- The duplication of names within the Board shall be avoided.
- The possessive form shall not be used.
- The school-naming committee shall include a local trustee(s), the appropriate superintendent of schools, local pastor, a principal, a teacher and a representative(s) designated by the appropriate school council(s) within the catchment area.

The school-naming committee, comprised of the following representatives was formed:

June Szeman, Vice Chair of the Board

Jim Hoo, Principal of Our Lady of Fatima (Brant) and designated principal of new school

Annette Finnie, Principal of St. Jean de Brébeuf

Craig Enns, Teacher, Our Lady of Fatima (Brant)

Réjeanne Piekosz, St. Jean de Brébeuf

Christine Olson, School Council Rep, Our Lady of Fatima (Brant)

Charlene Walsh, School Council Rep, St. Jean de Brébeuf

Trish Kings, Superintendent of Education

The school-naming committee attended a meeting on Wednesday, October 15, 2008 at the Catholic Education Centre with the mandate to review the suggested names and submit a maximum of four names to the Board. Father Luc, pastor of Our Lady of the Assumption Parish was consulted and submitted three names for consideration by the committee.

Fifty-three (53) names were submitted along with rationale, in most cases, for consideration by the committee. The committee reviewed and discussed the submissions in keeping with the policy criteria and selected four names.

Jean Vanier Catholic Elementary School
John Paul II Catholic Elementary School
Ste. Anne Catholic Elementary School
St. Thomas Aquinas Catholic Elementary School

The Bishop has been consulted and has approved the suitability of all four names under consideration.

RECOMMENDATION:

THAT the Committee of the Whole recommends Jean Vanier Catholic Elementary School to the Brant Haldimand Norfolk Catholic District School Board for approval as the name of the new replacement school.

REPORT TO THE BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

Prepared by: Wally Easton, Associate Director, Corporate Services & Treasurer
Presented to: Board of Trustees
Submitted on: October 28, 2008
Submitted by: Cathy Horgan, Director of Education & Secretary

EDUCATION DEVELOPMENT CHARGE BY-LAW 2008-A3

Public Session

BACKGROUND INFORMATION:

In 2003, the Board approved a By-Law to levy an Education Development Charge in the City of Brantford and the County of Brant. That By-Law expires November 16, 2008. The consulting firm of Watson and Associates was appointed to complete a background study to support a renewal of the Education Development Charge (EDC) By-Law. The conclusion of the background was that three new school sites identified in the 2003 background study were still required in the County of Brant and the City of Brantford area. The background study included a projection of the number of household units expected to be built over the next 15 years and the estimated increase in pupil enrolment for the Brant and Brantford municipalities. The total net increase in the number of residential units over the next 15 years is projected to be 8,524. The estimated increase in elementary pupils over the same period is 219 while secondary pupils are expected to decrease by 152.

The need for a secondary school is to move existing students from temporary portable classrooms to permanent facilities and also to relieve overcrowding at the two existing Brantford schools. It should be noted that the portion of the school required for existing pupils is not eligible for EDC purposes. In addition, Education Development Charges levied can only be used within the growth areas identified in the review, in this case, the County of Brant or the City of Brantford. It is not anticipated that the Board will require new school sites in the Counties of Haldimand or Norfolk. In the event that a need for sites in these areas is identified in the future, a separate by-law would be required.

School Boards have had the right to levy Education Development Charges for school site acquisition for many years. The Ministry of Education amended school board grant legislation in 1998 to provide boards with *New Pupil Places Grants* to build the facilities, but these grants cannot be used for the purchase of school sites. The only available resource for the purchase of sites is from savings in school operations or the levying of Education Development Charges. Approval for the implementation of an EDC By-Law must be granted by the Minister of Education and boards must satisfy the Minister that there is a need for school sites and no other facilities within the Board are available. Approximately 26 of the 72 school boards in the province have implemented EDC by-laws within their jurisdictions.

DEVELOPMENTS:

The background study completed by Watson and Associates calculated a recommended charge on new residential units of \$628 per unit. The Background Study and By-Law must be approved by the Minister of Education. The approval is expected to be received by October 28, 2008. The charge is calculated by dividing the projected cost of the three school sites divided by the projected increase in residential units over the 15 year period. Board staff have met with representatives of the Homebuilders' Association and the Real Estate Association to advise them of the Board's renewal of the Education Development Charge. As well, a copy of the background study, including the methodology for the calculation was provided to them, as well as the municipalities. Under the Education Act and the Municipal Affairs Act, municipalities are required to collect Education Development Charges on behalf of school boards. The collection process requires a municipality to submit a list of building permits issued monthly along with payment to the Board.

The Board has met the requirements to publish its intent to implement an Education Development Charge. Public meetings were held October 8, 2008 and October 28, 2008. The proposed Education Development Charge By-law can come into force five days after approval. If approved, the collection of charges will commence November 17, 2008. The Board may amend the By-law once per year. Legislation requires that the Board review the By-law every five years and complete a new background study as part of the review.

RECOMMENDATION:

THAT the Committee of the Whole recommend that the Brant Haldimand Norfolk Catholic District School Board approve the Education Development Charges By-law No. 2008-A3 with an implementation date effective November 17, 2008.

Brant Haldimand Norfolk Catholic District School Board
Education Development Charges By-Law Public Meeting – October 8, 2008

PRESENT AT THE MEETING

Trustees: Cliff Casey, Joe McPherson, June Szeman

Administration: Wally Easton, Associate Director & Treasurer

CALL TO ORDER:

1. Prayer

The meeting was opened with a prayer and called to order by Cliff Casey.

ROUTINE MATTERS:

2. Approval of the Agenda

Resolved:

On the motion of Joe McPherson and June Szeman, that trustees approve the Education Development Charges By-Law Public Meeting Agenda of October 8, 2008,

CARRIED

3. Opening Remarks

Cliff Casey discussed the purpose of the meeting and the need for the Education Development Charge By-Law.

4. Review of By-Law No. 2008-A3

Wally Easton provided information regarding the by-law.

5. Review of Education Development Charges Background Study

Wally Easton reviewed the Education Development Charges Background Study which was prepared by Watson and Associates.

6. Adjournment

The meeting was adjourned at 7:30 p.m. The next meeting will be held on Tuesday, October 28, 2008 at 6:00 p.m.

**BRANT HALDIMAND NORFOLK
CATHOLIC DISTRICT SCHOOL BOARD
EDUCATION DEVELOPMENT CHARGES BY-LAW NO. 2008-A3**

A by-law for the imposition of education development charges in the City of Brantford and in the County of Brant.

PREAMBLE

1. Section 257.54(1) of the *Education Act* (the "Act") enables a district school board to pass by-laws for the imposition of education development charges against land if there is residential development in its area of jurisdiction that would increase education land costs and the residential development requires one or more of the actions identified in section 257.54(2) of the Act;
2. The Brant Haldimand Norfolk Catholic District School Board (the "Board") has determined that the residential development of land to which this by-law applies increases education land costs;
3. Section 257.54(4) of the Act provides that an education development charge by-law may apply to the entire area of jurisdiction of a board or only part of it;
4. The Board has referred to the Minister of Education the following estimates for approval:
 - (i) the total number of new elementary school pupils and new secondary school pupils; and
 - (ii) the number of elementary school sites and secondary school sites used to determine the net education land costs;

and such approval was given on October 28, 2008, in accordance with section 10 of Ontario Regulation 20/98;

5. The estimated average number of secondary school pupils of the Board over the five years immediately following the day this by-law comes into force will exceed the total capacity of the Board to accommodate secondary school pupils throughout its jurisdiction on the day this by-law is passed;
6. The Board has given a copy of the education development charges background study relating to this by-law to the Minister of Education and to each school board having jurisdiction within the area to which this by-law applies in accordance with section 10 of Ontario Regulation 20/98;

7. The Board has given notice and held a public meeting on October 28, 2008, in accordance with section 257.63(1) of the *Education Act* and permitted any person who attended the public meeting to make representations in respect of the proposed education development charges; and
8. The Board has determined in accordance with section 257.63(3) of the Act that no additional public meeting is necessary in respect of this by-law.

NOW THEREFORE THE BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD HEREBY ENACTS AS FOLLOWS:

PART 1

APPLICATION

Defined Terms

1. In this by-law,
 - (a) "Act" means the *Education Act*,
 - (b) "Board" means the Brant Haldimand Norfolk Catholic District School Board;
 - (c) "development" includes redevelopment, and additional development on the same property;
 - (d) "dwelling unit" means a room or suite of rooms used, or designed or intended for use by one person or persons living together, in which culinary and sanitary facilities are provided for the exclusive use of such person or persons, and shall include, but is not limited to, a dwelling unit or units in an apartment, group home, mobile home, duplex, triplex, semi-detached dwelling, single detached dwelling, stacked townhouse and townhouse;
 - (e) "education land costs" means costs incurred or proposed to be incurred by the Board,
 - (i) to acquire land or an interest in land, including a leasehold interest, to be used by the Board to provide pupil accommodation;
 - (ii) to provide services to the land or otherwise prepare the site so that a building or buildings may be built on the land to provide pupil accommodation;

- (iii) to prepare and distribute education development charge background studies as required under the Act;
 - (iv) as interest on money borrowed to pay for costs described in paragraphs (i) and (ii); and
 - (v) to undertake studies in connection with an acquisition referred to in paragraph (i).
- (f) “education development charge” means charges imposed pursuant to this by-law in accordance with the Act;
- (g) “gross floor area” means the total floor area, measured between the outside of exterior walls or between the outside of exterior walls and the centre line of party walls dividing the building from another building, of all floors above the average level of finished ground adjoining the building at its exterior walls;
- (h) “local board” means a local board as defined in the *Municipal Affairs Act*, other than a district school board defined in section 257.53(1) of the *Education Act*;
- (i) “mixed use” means land, buildings or structures used, or designed or intended for use, for a combination of non-residential and residential uses;
- (j) “municipality” means the City of Brantford or the County of Brant as the context requires;
- (k) “non-residential use” means lands, buildings or structures or portions thereof used, or designed or intended for all uses other than residential use, and includes, but is not limited to, an office, retail, industrial or institutional use;
- (l) “residential development” means lands, buildings or structures developed or to be developed for residential use;
- (m) “residential use” means lands, buildings or structures used, or designed or intended for use as a dwelling unit or units, and shall include a residential use accessory to a non-residential use and the residential component of a mixed use or of an agricultural use.
2. Unless otherwise expressly provided in this by-law, the definitions contained in the Act, or the regulations under the Act, shall have the same meanings in this by-law.
3. In this by-law where reference is made to a statute, a section of a statute, or a regulation, such reference will be deemed to be a reference to any successor statute, section or regulation.

Lands Affected

4.

- (a) Subject to section 4(b), this by-law applies to all lands in the corporate limits of the City of Brantford except for the lands referred to as the "Development Charge Exemption Area" in Schedule "A" to Bylaw No. 103-2002 of The Corporation of the City of Brantford dated May 27, 2002, and applies to all lands in the corporate limits of the County of Brant except the Indian reserve known as Six Nations Reserve Number 40 and the Indian reserve known as the Mississauga of the New Credit Number 40A;
- (b) This by-law shall not apply to lands that are owned by and are used for the purpose of:
 - (i) a municipality or a local board thereof;
 - (ii) a district school board;
 - (iii) a publicly-funded university, community college or a college of applied arts and technology established under the *Ministry of Colleges and Universities Act*, or a predecessor statute;
 - (iv) every place of worship and land used in connection therewith, and every churchyard, cemetery or burying ground, if they are exempt from taxation under section 3 of the *Assessment Act*;
 - (v) farm buildings; and
 - (vi) an Indian reserve under the *Indian Act*, R.S.C. 1985, c I-5.

Part II - Education Development Charges

5. In accordance with the Act and this by-law, and subject to sections 10 and 11 herein, the Board hereby imposes an education development charge against land undergoing residential development in the area of the by-law if the residential development requires any one of those actions set out in subsection 257.54(2) of the Act, namely:

- (a) the passing of a zoning by-law or of an amendment to a zoning by-law under section 34 of the *Planning Act*;
- (b) the approval of a minor variance under section 45 of the *Planning Act*;
- (c) a conveyance of land to which a by-law passed under subsection 50(7) of the *Planning Act* applies;

- (d) the approval of a plan of subdivision under section 51 of the *Planning Act*;
- (e) a consent under section 53 of the *Planning Act*;
- (f) the approval of a description under section 50 of the *Condominium Act*; or
- (g) the issuing of a permit under the *Building Code Act, 1992* in relation to a building or structure,

where the first building permit issued in relation to a building or structure for below ground or above ground construction is issued on or after the date that the by-law comes into force.

- 6. (1) Education development charges shall be imposed against all lands, buildings or structures undergoing residential development if the development requires one or more of the actions referred to in section 5.

(2) In respect of a particular development or redevelopment an education development charge will be collected once, but this does not prevent the application of this by-law to additional development or redevelopment on the same property.
- 7. Subject to the provisions of this by-law, education development charges shall be imposed upon all categories of residential development.
- 8. Subject to the provisions of this by-law, education development charges shall be imposed upon all residential uses of land, buildings or structures.
- 9. Subject to the provisions of this by-law, an education development charge of Six Hundred and Twenty-Eight Dollars (\$628.00) per dwelling unit shall be imposed upon the designated categories of residential development and the designated residential uses of lands, buildings or structures, including a dwelling unit accessory to a non-residential use, and, in the case of a mixed-use building or structure, upon the dwelling units in the mixed-use building or structure.

Exemptions

- 10. (1) In this section,
 - (a) “gross floor area” means the total floor area, measured between the outside of exterior walls or between the outside of exterior walls and the centre line of party walls dividing the building from another building, of all floors above the average level of finished ground adjoining the building at its exterior walls;
 - (b) “other residential building” means a residential building not in another class of residential building described in this section;

- (c) "semi-detached or row dwelling" means a residential building consisting of one dwelling unit having one or two vertical walls, but no other parts, attached to another structure;
 - (d) "single detached dwelling" means a residential building consisting of one dwelling unit that is not attached to another building.
- (2) Subject to subsections (3) and (4), education development charges shall not be imposed with respect to,
- (a) the enlargement of an existing dwelling unit that does not create an additional dwelling unit;
 - (b) the creation of one or two additional dwelling units in an existing single detached dwelling; or
 - (c) the creation of one additional dwelling unit in a semi-detached dwelling, a row dwelling, or any other residential building.
- (3) Notwithstanding subsection (2)(b), education development charges shall be imposed in accordance with section 9 if the total gross floor area of the additional unit or two additional dwelling units exceeds the gross floor area of the existing single detached dwelling.
- (4) Notwithstanding subsection (2)(c), education development charges shall be imposed in accordance with section 9 if the additional dwelling unit has a gross floor area greater than,
- (a) in the case of a semi-detached or row dwelling, the gross floor area of the existing dwelling unit; or
 - (b) in the case of any other residential building, the gross floor area of the smallest dwelling unit already contained in the residential building.
11. (1) Education development charges under section 9 shall not be imposed with respect to the replacement, on the same site, of a dwelling unit that was destroyed by fire, demolition or otherwise, or that was so damaged by fire, demolition or otherwise as to render it uninhabitable.
- (2) Notwithstanding subsection (1), education development charges shall be imposed in accordance with section 9 if the building permit for the replacement dwelling unit is issued more than 5 years after,
- (a) the date the former dwelling unit was destroyed or became uninhabitable; or

- (b) if the former dwelling unit was demolished pursuant to a demolition permit issued before the former dwelling unit was destroyed or became uninhabitable, the date the demolition permit was issued.
- (3) Notwithstanding subsection (1), education development charges shall be imposed in accordance with section 9 against any dwelling unit or units on the same site in addition to the dwelling unit or units being replaced. The onus shall be on the applicant to produce evidence to the satisfaction of the Board, acting reasonably, to establish the number of dwelling units being replaced.
12. This section applies where an education development charge has previously been paid in respect of development on land and the land is being redeveloped, except where sections 10 and 11 apply:
- (a) The education development charge payable in respect of the redevelopment shall be calculated under this by-law;
 - (b) The education development charge determined under paragraph (a) shall be reduced by a credit equivalent to the education development charge previously paid in respect of the land, provided that the credit shall not exceed the education development charge determined under paragraph (a); and
 - (c) Where the redevelopment applies to part of the land the amount of the credit shall be calculated on a proportionate basis having regard to the development permissions being displaced by the new development.

PART III

ADMINISTRATION

Payment of Education Development Charges

13. The education development charge in respect of a development is payable to the municipality in which the property is located on the date that the first building permit is issued in relation to a building or structure on land to which the education development charge applies.
14. The treasurer of the Board shall establish and maintain an education development charge reserve fund in accordance with the Act, the regulation and this by-law.

Payment by Services

15. Subject to the requirements of the Act, the Board may by agreement permit an owner to provide land in lieu of the payment of all or any portion of an education development charge. In such event, the Board's treasurer shall advise the treasurer of the municipality in which the land is situate of the amount of the credit to be applied to the education development charge.

Collection of Unpaid Education Development Charges

16. In accordance with section 257.96 of the Act, section 349 of the *Municipal Act, 2001*, S.O. 2001, c.25, applies with necessary modifications with respect to an education development charge or any part of it that remains unpaid after it is payable.

Date By-law In Force

17. This by-law shall come into force on November 3, 2008, and Board By-law No. 2003-A1, as amended, shall be repealed effective as of that same date.

Date By-law Expires

18. This by-law shall expire on November 2, 2013, unless it is repealed at an earlier date.

Severability

19. Each of the provisions of this by-law are severable and if any provision hereof should for any reason be declared invalid by a court or tribunal, the remaining provisions shall remain in full force and effect.

Interpretation

20. Nothing in this by-law shall be construed so as to commit or require the Board to authorize or proceed with any particular capital project at any time.

Short Title

21. This by-law may be cited as the Brant Haldimand-Norfolk Catholic District School Board Education Development Charges By-law No. 2008-A3.

ENACTED AND PASSED this 28th day of October, 2008.

Chair of the Board

Director of Education and Secretary

REPORT TO THE BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

Prepared by: Wally Easton, Associate Director, Corporate Services & Treasurer
Presented by: Dan Dignard, Chair of the Budget Committee
Presented to: Board of Trustees
Submitted: October 28, 2008
Submitted by: Cathy Horgan, Director of Education & Secretary

FINANCIAL STATEMENTS - YEAR ENDED AUGUST 31, 2008

Public Session

BACKGROUND INFORMATION:

Annually, the Board must report on the financial results for the year. Over the last four years, the government has been implementing the standards set by the Public Accounting Standards Board (PSAB). These are standards for all public sector bodies and school boards will be required to report based on the full PSAB standards by 2009-10, which includes tangible asset reporting. However, the Ministry is phasing-in the implementation, therefore, for grant purposes, boards will continue to report to the Ministry as they did previously.

DEVELOPMENTS:

The public Financial Statements for the year ended August 31, 2008, as well as the Audit Report by the Board's auditor, Millard, Rouse, Rosebrugh LLP have been completed and are attached as Appendix A. Mr. Cameron Johnston, C.A., of Millard, Rouse & Rosebrugh will be at the meeting to review the financial statements and auditors' report. The auditors have also provided a summary of their scope and findings in a report along with their assessment of managements' internal controls. That report is attached as Appendix B.

The operating results for the 2007-08 year reflect an excess of revenue over expenditures in the amount of \$45,421 and a cumulative surplus of \$98,424 as at August 31, 2008. The financial results for the year are positive, however, certain expenditures were greater than anticipated, specifically, facility maintenance. Facilities staff continue to review the maintenance needs of the schools and will make recommendations in the 2008-09 revised budget deliberations. In addition, provincial grant outside the *Grants for Students Needs* (GSN) exceeded the original estimates by approximately \$1.2 million. These grants were issued during the school year which resulted in additional expenditures in the instructional area. Local Taxation also exceeded the forecasted amount over \$2 million primarily due to greater than expected supplementary taxes; however, this does not affect the net operating results as the Ministry offsets municipal tax revenues by reducing the provincial grant.

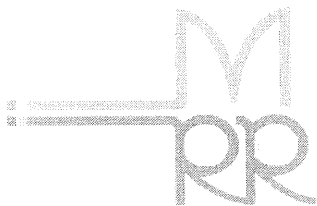
RECOMMENDATION:

THAT the Brant Haldimand Norfolk Catholic District School Board approve the Financial Statements for the year ended August 31, 2008.

Brant Haldimand Norfolk District Catholic School
Board

Report to Committee

August 31, 2008



Millard, Rouse & Rosebrugh LLP

Chartered Accountants
P.O. Box 3-7, 99 Nelson Street
Brantford, Ontario N3T 1N3
Telephone: (519) 753-3111
Facsimile: (519) 753-7561

October 22, 2008

To the Members of the Budget Committee of
Brant Haldimand Norfolk Catholic District School Board

Our audit of the financial statements of the Brant Haldimand Norfolk Catholic District School Board (the School Board) for the year ended August 31, 2008 is complete and we have issued a report on these financial statements without any qualification.

The report to the board of Trustees has been prepared in accordance with the assurance recommendations issued by the Canadian Institute of Chartered Accountant (CICA) entitled "Communications with Those Having Oversight Responsibility for the Financial Reporting Process". That standard recommends we communicate with the audit (finance) committee various matters including: the overall audit strategy, our responsibility as auditors, any matters arising from the audit, misstatements, significant accounting policies, and any other matters which may be of interest to the School Board of directors.

We express our appreciation for the cooperation and assistance received from management and the Financial Services Department of the Board during the course of our audit.

If you have any particular comments or concerns, please do not hesitate to contact me.

Yours very truly,

MILLARD, ROUSE & ROSEBRUGH LLP

H. Cameron Johnston, C.A.
Partner

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Introduction

This report summarizes those significant matters that we believe should be brought to your attention for the School Board. We emphasize that the audit and this report would not necessarily identify all matters that may be of interest to the board of trustees budget committee.

This report has been prepared solely for the purpose of assisting Trustees in the discharge of their responsibility and should not be used for any other purpose. We disclaim any obligation to any other party that may rely upon this report.

Audit Scope and Responsibility

AUDITORS' REPORT

We have audited the consolidated statement of financial position of the Brant Haldimand Norfolk Catholic District School Board as at August 31, 2008 and the consolidated statements of operations and changes in financial position for the year then ended. These consolidated financial statements are the responsibility of the School 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 consolidated 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 consolidated 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. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the individual schools and we were not able to determine whether adjustments might be necessary to school fundraising revenue, net 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 referred to in the preceding paragraph, these consolidated financial statements present fairly, in all material respects, the financial position of the Brant Haldimand Norfolk Catholic District School Board as at August 31, 2008 and the results of its operations and the changes in its financial position for the year then ended in accordance with Canadian generally accepted accounting principles.

Reservation in Auditors Report

A reservation in the standard auditors' report has been added because of the fundraising activities of the schools throughout the year. The total funds raised during the fiscal year amounted to approximately \$3,750,000, which is material to the financial statements.

As part of audit procedures, we visit various schools each year and perform various tests to ensure schools are following policies for management of school funds. The schools visited this year were: St. Gabriel, St. John's and Holy Trinity.

No reportable issues were discovered during our work at the schools.

Independence

As external auditors of the School Board, we are required to be independent in accordance with the Canadian professional requirements. These standards require that we disclose to the Committee all relationships that, in our professional judgement, may reasonably be thought to bear on independence. We have provided a letter to management, which confirms our independence with respect to the School Board.

We confirm that we are not presently aware of any relationship or non-audit services that would impair our independence for purposes of expressing an opinion on the financial statements.

Responsibility of Management

Preparation of financial statements

The preparation of the financial statements, including the accompanying notes, is the responsibility of management. This includes the preparation of the financial statements in accordance with Canadian generally accepted accounting principles.

Management is responsible for selecting the significant accounting policies used in the preparation of the financial statements, and for applying judgement in preparing accounting estimates contained in the financial statements, as well as for preparing or obtaining documentation supporting amounts and disclosures in the financial statements. In addition, management is responsible for assessing the impact of any misstatements detected during the preparation and audit of the financial statements, individually and in aggregate, on the fair presentation of amounts and disclosures contained in the financial statements and determining if such adjustments should be recorded.

Management's representations

The transactions and estimates reflected in the accounts and in the financial statements are within the direct control of management. Accordingly, the fairness of the representations made through the financial statements is an implicit and integral part of management's responsibility.

Throughout the course of our audit, we obtain representations from management in the form of answers to our audit enquiries. We also obtained a formal representation letter from management at the conclusion of the audit.

Reportable Matters

The Canadian Institute of Chartered Accountants has specified matters that should be brought to the attention of Audit Committees. The following summarizes the matters to be communicated.

Significant accounting principles and policies

Significant accounting principles and policies are disclosed in the notes to the financial statements. Within the context of the audit, management has represented to us that there have not been any material changes in the accounting principles and policies during the year.

We have not noted any significant unusual transactions.

Materiality

Millard, Rouse & Rosebrugh LLP planned the audit with the objective of having reasonable assurance of detecting misstatements that would be material to the financial statements taken as a whole. As required by audit standards, materiality was utilized during the conduct of the audit and the evaluation of any misstatements identified.

Misstatements and significant audit adjustments

Misstatements represent audit findings for which we do not agree with the amount, classification, presentation or disclosure of items in the financial statements.

A misstatement may arise from an error or from fraud and other irregularities. An error refers to an unintentional misstatement in financial statements, including an omission of amount or disclosure.

Fraud and other irregularities refer to an intentional misstatement in financial statements, including an omission of amount or disclosure, or to a misstatement arising from theft of the entity's assets.

In conducting our procedures, we may identify misstatements that require adjustments to the recorded amounts. These audit adjustments are discussed with management, who in consultation with us, determine if an adjustment should be recorded.

Internal controls

Management is responsible for the design and operation of an effective system of internal control that provides reasonable assurance that the accounting systems provide timely, accurate and reliable financial information, as well as safeguard the assets of the School Board.

Through our role as auditors of your financial statements we possess an understanding of the School Board and its environment, including internal control. However, a financial statement audit is not designed to provide assurance on internal control. Professional standards do require us to communicate to the School Board significant deficiencies and material weaknesses in internal control that have come to our attention in the course of performing the audit.

During the course of our audit, we did not discover any significant deficiencies in internal control.

Illegal acts

Our inquiries of management and our testing of financial records did not reveal any illegal or possible illegal acts. However, please be aware that improper conduct is usually carefully and often elaborately concealed and therefore, the probability of detecting such is not high. Management is also asked in the formal letter of representations to disclose if they are aware of any illegal or possible illegal acts.

Consultation with other accountants

To our knowledge, management has not discussed any accounting or auditing matters with other accountants.

Fraud and illegal acts

Our inquiries of management did not reveal any fraud or illegal acts.

Difficulties

We did not encounter any difficulties in the performance of the audit. We have had no disagreements with management, and have resolved all auditing, accounting and presentation issues to our satisfaction.

Cooperation during the Audit

We report that we have received excellent cooperation from management of the School Board. To our knowledge, we were provided with complete access to all necessary accounting records and other documentation. Issues identified as a result of the audit work, whether in amounts for the financial statements or disclosure, were discussed with management and issues have been resolved to our satisfaction. There were no limitations placed on the scope of the audit.

Current Accounting and Reporting Developments

We continually monitor the potential impact of new accounting pronouncements on the accounting practices of the School Board.

Accounting for Capital Assets

The CICA is requiring that all Public Sector entities begin to record their capital assets. This requirement is effective for year-ends beginning January 1, 2009.

As noted in the financial statements, the School Board records its capital assets as an expenditure on the Consolidated Statement of Operations in the year of acquisition.

The new requirement will require the School Board to develop policies for recording capital assets. The School Board will need to inventory its current capital assets and record the historical cost of those assets.

The School Board will also need to record and maintain a record of capital asset additions and disposals.

The board presently reports limited capital asset information to the Ministry of Education as part of their reporting requirement.

As required by the Province, we will work with Board staff to assist in developing a process to ensure the School Board will be compliant for the fiscal year ended August 31, 2009.

Segment Reporting

The CICA is encouraging all non-government entities that follow the CICA Public Sector Accounting Handbook to separate out key financial information into segments in order to provide relevant information for accountability and decision-making purposes. A segment is a distinguishable activity or group of activities of the Board for which it is appropriate to separately report in order to provide more comprehensive information to help users better identify the resources allocated to support the major activities of the Board.

Full Accrual Accounting

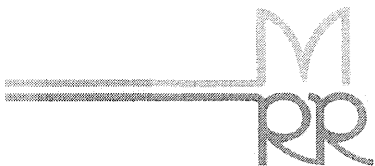
The CICA has adopted full accrual accounting for local governments and school boards effective for fiscal year ends beginning January 1, 2009.

This adoption is expected to have a significant change on the reporting by boards.

We will work with the School Board to ensure all reporting requirements are in place well before any deadlines.

**BRANT HALDIMAND NORFOLK
CATHOLIC DISTRICT SCHOOL BOARD**

**CONSOLIDATED FINANCIAL STATEMENTS
For the year ended August 31, 2008**



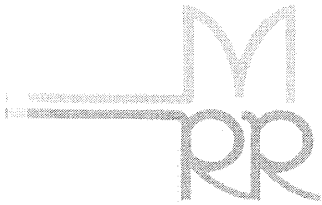
Millard, Rouse & Rosebrugh LLP
Chartered Accountants

**BRANT HALDIMAND NORFOLK
CATHOLIC DISTRICT SCHOOL BOARD**

For the year ended August 31, 2008

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AUDITORS' REPORT

To the Board of Trustees of the
Brant Haldimand Norfolk
Catholic District School Board

We have audited the consolidated statement of financial position of the Brant Haldimand Norfolk Catholic District School Board as at August 31, 2008 and the consolidated statements of operations and changes in financial position for the year then ended. These consolidated financial statements are the responsibility of the School Board's management. Our responsibility is to express an opinion on these consolidated 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 consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall consolidated 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. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the individual schools and we were not able to determine whether adjustments might be necessary to school fundraising revenue, net 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 referred to in the preceding paragraph, these consolidated financial statements present fairly, in all material respects, the financial position of the Brant Haldimand Norfolk Catholic District School Board as at August 31, 2008 and the results of its operations and the changes in its financial position for the year then ended in accordance with Canadian generally accepted accounting principles.

Millard, Rouse & Rosebrugh LLP

Brantford, Ontario
October 10, 2008

MILLARD, ROUSE & ROSEBRUGH LLP
CHARTERED ACCOUNTANTS
Licensed Public Accountants

BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at August 31	2008	2007
FINANCIAL ASSETS		
Cash and bank	2,684,072	2,031,775
Accounts receivable		
Municipalities	2,080,322	2,087,454
Other (Note 2)	1,247,481	2,265,492
	6,011,875	6,384,721
FINANCIAL LIABILITIES		
Bank loan	3,207,000	-
Accounts payable and accrued liabilities	5,899,343	3,555,754
Accounts payable - Government of Ontario	344,036	-
Accounts payable - other School Boards	3,330,151	3,315,151
Deferred income	682,841	754,521
Deferred revenue - Education development charge (Note 4)	535,071	559,253
Employee retirement gratuity plan (Note 5)	20,323	20,323
Accrued vacation pay	303,502	274,104
Accrued future paid sick leave benefits (Note 6)	6,594,102	6,597,925
Post employment/retirement benefits (Note 7)	792,000	989,000
Accrued interest on long term liabilities	798,886	789,920
Net long term liabilities (Note 8)	35,699,755	35,151,007
	58,207,010	52,006,958
Net Financial Assets (Liabilities)	(52,195,135)	(45,622,237)
Non-Financial Assets		
Prepaid expenses	1,063,572	1,555,445
Net Assets (Liabilities)	(51,131,563)	(44,066,792)
FUND BALANCES - END OF YEAR		
Operating Fund	98,424	53,003
Capital Fund	(17,772,970)	(10,200,272)
Reserves and Reserve Funds (Note 9)	9,672,233	8,834,930
School Activities Fund	1,079,318	1,067,826
Fund Balances	(6,922,995)	(244,513)
Amounts to be recovered (Note 10)	(44,208,568)	(43,822,279)
Net Financial Position	(51,131,563)	(44,066,792)

Approved on behalf of the Board

.....
Chair of the Board

.....
Director of Education

See accompanying notes

BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

CONSOLIDATED STATEMENT OF OPERATIONS

For the year ended August 31	Budget (unaudited)	2008	2007
Revenues			
Local taxation	17,280,998	20,085,316	18,492,191
General legislative grants	75,838,356	75,516,256	71,281,297
Provincial grants - other	885,748	2,107,625	1,996,298
Federal grants and fees	624,688	844,901	620,524
Other revenue	417,716	1,076,104	101,235
Recoveries from other school boards	307,920	374,242	329,528
Investment income	175,000	526,023	539,253
School fundraising	3,000,000	3,752,834	3,844,794
	98,530,426	104,283,301	97,205,120

See accompanying notes

BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

CONSOLIDATED STATEMENT OF OPERATIONS

For the year ended August 31	Budget (unaudited)	2008	2007
Expenditures			
Current Operations			
Instruction	73,134,766	73,612,006	70,308,163
Administration	3,467,914	3,404,070	3,392,206
Transportation	5,042,979	5,052,590	4,965,983
School operations and maintenance	8,429,578	9,021,205	8,603,522
Pupil accommodation	2,089,487	2,157,416	2,008,041
Other	-	1,997,237	146,395
	92,164,724	95,244,524	89,424,310
Capital Operations			
Instruction	233,725	593,143	705,982
Administration	23,000	45,660	67,051
School operations and maintenance	-	34,096	38,157
Pupil accommodation	1,586,275	11,197,434	9,123,285
	1,843,000	11,870,333	9,934,475
School Funded Activities	3,000,000	3,741,342	3,646,980
Total Expenditures	97,007,724	110,856,199	103,005,765
Net Revenues/Expenditures	1,522,702	(6,572,898)	(5,800,645)
Increase/(Decrease) in prepaid expenses	-	(491,873)	(455,911)
Less: Debt principal repayments	(1,014,259)	(1,109,848)	(921,217)
Add: Proceeds long term debt	-	1,658,596	7,096,762
Add: Employee benefits	-	(171,425)	301,560
Add: Accrued interest	-	8,966	242,136
Increase/Decrease in amounts to be recovered	(1,014,259)	386,289	6,719,241
Change in Fund Balances	508,443	(6,678,482)	462,685

See accompanying notes

BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

For the year ended August 31	2008	2007
Operations		
Net revenues/expenditures	(6,572,898)	(5,800,645)
Sources (Uses) of Cash:		
Accounts receivable municipalities	7,132	(199,381)
Accounts receivable other	1,018,011	(870,092)
Accounts payable and accrued liabilities	2,343,589	(1,084,966)
Accounts payable - Government of Ontario	344,036	
Other current liabilities	-	15,000
Deferred income	(71,680)	636,546
Accounts payable - other School Boards	15,000	-
Deferred revenue - Education development charge	(24,182)	157,468
Retirement gratuities	-	-
Accrued future paid sick leave benefits	(3,823)	158,919
Accrued vacation pay	29,398	(6,359)
Post employment benefits	(197,000)	149,000
Accrued interest on long term debt	8,966	242,136
	(3,103,451)	(6,602,374)
Financing		
Long term debt issued	1,658,596	7,096,762
Long term debt repaid	(1,109,848)	(921,217)
Bank loan	3,207,000	-
	3,755,748	6,175,545
Net Change in Cash and Cash Equivalents	652,297	(426,829)
Opening Net Cash and Cash Equivalents	2,031,775	2,458,604
Closing Net Cash and Cash Equivalents	2,684,072	2,031,775
Comprised of:		
Cash and bank	1,604,754	963,949
School funds	1,079,318	1,067,826
	2,684,072	2,031,775

See accompanying notes

BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended August 31, 2008

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These consolidated financial statements have been prepared by the Board in accordance with generally accepted accounting principles for local governments established by the Public Sector accounting Board of The Canadian Institute of Chartered accountants.

(a) Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenues, expenditures and fund balances 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.

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

(b) 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.

(c) Basis of Accounting

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

(d) Cash and Cash Equivalents

Cash and cash equivalents comprise 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.

(e) Capital Assets

The historical cost and accumulated depreciation of capital assets are not reported. Capital assets are reported as expenditures on the Statement of Operations in the year of acquisition.

(f) 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 expenditures are incurred or services performed.

BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended August 31, 2008

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(g) Reserves and Reserve Funds

Certain amounts, as approved by the Board of Trustees, are set aside in reserves and reserve funds for future operating and capital purposes. Transfers to and/or from reserves and reserve funds are an adjustment to the respective fund when approved.

(h) Government Transfers

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

(i) Investment Income

Investment income earned on surplus operating funds, capital funds, reserves and reserve funds are reported as revenue in the period earned.

(j) Budget Figures

Budget figures have been provided for comparison purposes and have been derived from the budget approved by the Trustees. The budget approved by the Trustees 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 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 consolidated financial statements. The budget figures are unaudited.

(k) Use of Estimates

The preparation of consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenditure during the reporting period. Actual results may vary from current estimates. These estimates are reviewed periodically and, as adjustments become necessary, they are reported in the periods in which they become known.

2. ACCOUNTS RECEIVABLE - OTHER	2008	2007
Other school boards	56,256	-
Government of Ontario	-	873,147
Government of Canada	967,921	1,025,255
Other	223,304	367,090
	1,247,481	2,265,492

BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended August 31, 2008

3. TANGIBLE CAPITAL ASSETS

Beginning January 1st, 2009, the Public Sector Accounting Board requires that Tangible Capital Assets, Accumulated Amortization and Net Book Value be recorded in the Financial Statements. In accordance with PSAB 3150, the Board is currently inventorying and valuing all individual tangible capital assets valued greater than the established threshold level. As at the date of the financial statements no asset classes have been completed, but approximately 70% of the assets are inventoried and valued, with the balance to be completed prior to August 31st, 2009.

4. DEFERRED REVENUE

The use of certain reserve funds are restricted by Provincial government regulations. It is a requirement of the public sector accounting principles of the Canadian Institute of Chartered Accountants that these reserve funds be reported as deferred revenue.

5. EMPLOYEE RETIREMENT GRATUITY PLAN

Up to 1998 the board provided for gratuities payable to certain employees on retirement or termination. Total cash payments during the year were \$nil. Cash payments and adjustments made to employees in the current period upon retirement amounted to \$nil (2007 - \$nil). During 1998, the board came to an agreement with a majority of employees to buy out these plans over eight years. The first annual payment was made in 1999. The anticipated cost to the Board of settlement is expected to be \$20,323 (2007 - \$20,323).

6. ACCRUED FUTURE PAID SICK LEAVE BENEFITS

During the year, the board undertook an actuarial valuation with respect to future paid sick leave benefits for the employees of the board. The valuation, which is performed every three years, calculated a total liability of \$9,056,759, consisting of an accrued benefit obligation of \$6,594,102 (2007 - \$6,597,925) and an unamortized actuarial loss of \$2,462,657. The loss will be recorded, commencing in 2009, at \$158,893 per year over the expected average remaining service life of the employee group.

7. POST EMPLOYMENT/RETIREMENT BENEFITS

The board offers retired employees the option to continue with the board's group dental and health insurance plan until the age of 65. In order to stay in the plan, retired employees are required to pay premiums at the average rate for all members of the plan rather than the actual rate for each retired employee.

As of September 1, 2007, staff retired after August 2005 pay actual retiree rates, if they chose to stay in the plan. Staff retired prior to August 2005, are grandfathered and will continue to benefit from the reduced rates.

The board has estimated the present value liability of the future benefit, (difference from actual premiums paid by retirees and payments made by the board), to be approximately \$792,000 (2007 - \$989,000) based on the average age of the group of retirees.

BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended August 31, 2008

8. NET LONG TERM LIABILITIES

Net long term liabilities reported on the Statement of Financial Position are comprised of the following:

	2008	2007
4.90% debenture payable, semi-annual payments of \$58,141 including principal and interest	1,658,597	-
6.55% debenture payable, semi-annual payments of \$772,885 including principal and interest	16,436,762	16,883,842
5.90% sinking fund debenture, annual sinking payments of \$226,287	6,111,797	6,111,797
4.867% debenture payable semi-annual payments of \$375,851	9,818,617	10,082,767
4.56% OFA debenture payable semi-annual payments of \$114,007	3,281,504	3,358,248
	<u>37,307,277</u>	<u>36,436,654</u>
Less: sinking fund assets	1,607,522	1,285,647
	<u>35,699,755</u>	<u>35,151,007</u>

Of the net long term liabilities outstanding of \$35,699,755, principal and sinking fund payments are payable over the next five years as follows:

	Sinking Fund		Total
	Principal	Contributions	
2009	869,729	226,287	1,096,016
2010	920,587	226,287	1,146,874
2011	974,490	226,287	1,200,777
2012	4,309,748	226,287	4,536,035
2013	1,092,183	-	1,092,183
	<u>8,166,737</u>	<u>905,148</u>	<u>9,071,885</u>

BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended August 31, 2008

9. RESERVES AND RESERVE FUNDS

2008

2007

The board's internally restricted reserve funds are comprised of:

Working funds	525,834	525,834
WSIB	209,517	201,538
Pupil accommodation	8,662,001	7,549,489
Proceeds of disposition	-	205,417
Other	274,881	352,652
	9,672,233	8,834,930

10. AMOUNTS TO BE RECOVERED IN FUTURE YEARS

The amounts to be recovered in future years reported on the Statement of Financial Position are comprised of the following:

	2008	2007
Capital outlay to be recovered in future years		
Net long term debt (Note 8)	35,699,755	35,151,007
Amounts to be financed in future years		
Employee retirement gratuity plan	20,323	20,323
Post employment benefits	792,000	989,000
Accrued paid sick leave benefits	6,594,102	6,597,925
Vacation accrual	303,502	274,104
Interest accrual	798,886	789,920
	44,208,568	43,822,279

11. PENSION PLAN COSTS

All non-teaching employees of the school board are eligible to be members of the Ontario Municipal Employees Retirement System which is a multi-employer final average pay contributory plan. Not shown in the financial statements of the Board are the employer's contributions to the Teachers' Pension Plan. The funding for such is provided directly by the Provincial Government.

BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended August 31, 2008

12. EXPENDITURES BY OBJECT	2008	2007
<hr/>		
The following is a summary of current expenditures reported on the Statement of Operations by object.		
Current expenditures:		
Salary and wages	67,248,338	63,725,934
Employee benefits	9,296,056	9,467,009
Staff development	236,439	269,734
Supplies and services	6,142,430	6,263,692
Repairs of furniture and equipment	113,336	83,075
Interest on long term debt	2,167,038	2,044,182
Rental expenditures	630,561	462,367
Fees and contract services	7,246,709	6,930,722
Other	2,163,617	177,595
	<hr/>	<hr/>
	95,244,524	89,424,310

13. ONTARIO SCHOOL BOARD INSURANCE EXCHANGE

The school board joined, effective January 1, 1987, 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.

14. WORKPLACE 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. The Board does not fund these obligations in advance of payments made under the Act. The benefit costs and liabilities related to this plan are included in the Board's financial statements.

15. CONTINGENCY

The School Board has shared student transportation with the Grand Erie District School Board. There was an agreement that each Board invoiced each other at year end for transportation costs based on pre-1998 provincial funding determined by a mutually agreed calculation. The provincial funding changed in 2004 and the agreement expired August 31, 2004. The two boards reached an agreement in 2008, however any amounts owing, if any, have not been finalized. The board has recorded an estimated liability for the current year. Any adjustments to the estimate will be made when a final calculation has been agreed upon between the Boards.

BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

ANALYSIS OF CURRENT OPERATIONS

SCHEDULE 1

For the year ended August 31	Budget (unaudited)	2008	2007
Revenues			
Local taxation	17,280,998	20,085,316	18,492,191
General legislative grants	75,838,356	75,516,256	71,281,297
Provincial grants - other	885,748	2,107,625	1,996,298
Federal grants and fees	624,688	844,901	620,524
Other fees and revenue	297,858	710,064	101,235
Investment income	175,000	214,999	209,067
Recoveries from other school boards	307,920	374,242	329,528
	95,410,568	99,853,403	93,030,140
Expenditures			
Instruction	73,134,766	73,612,006	70,308,163
Administration	3,467,914	3,404,070	3,392,206
Transportation	5,042,979	5,052,590	4,965,983
School operations and maintenance	8,429,578	9,021,205	8,603,522
Pupil accommodation	2,089,487	2,157,416	2,008,041
Other	-	1,997,237	146,395
	92,164,724	95,244,524	89,424,310
Net Revenues/Expenditures	3,245,844	4,608,879	3,605,830
Changes in Non-Financial Assets			
Increase/Decrease in prepaid expenses	-	(491,873)	(455,911)
Financing and Transfers			
Debt financial repayments	(1,014,259)	(1,109,848)	(921,217)
Employee benefits	-	(171,425)	301,560
Accrued interest	-	8,966	242,136
Transfers from/(to) Capital fund	(4,796,374)	(5,672,282)	(5,135,667)
Transfers from/(to) Reserve fund	2,524,788	2,873,004	2,497,049
Net Financing and Transfers	(3,285,845)	(4,071,585)	(3,016,139)
Change in Operating Fund	(40,001)	45,421	133,780
Surplus - Beginning of Year	40,000	53,003	(80,777)
Surplus - End of Year	(1)	98,424	53,003

BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

ANALYSIS OF CAPITAL OPERATIONS

SCHEDULE 2

For the year ended August 31	Budget (unaudited)	2008	2007
Revenues			
Education development charges	119,858	219,239	-
Other revenue	-	146,801	-
	119,858	366,040	-
Expenditures			
Instruction	233,725	593,143	705,982
Administration	23,000	45,660	67,051
School operations and maintenance	-	34,096	38,157
Pupil accommodation	1,586,275	11,197,434	9,123,285
	1,843,000	11,870,333	9,934,475
Net Revenues/Expenditures	(1,723,142)	(11,504,293)	(9,934,475)
Financing and Transfers			
Proceeds of long term debt	-	1,658,596	7,096,762
Transfers from/(to) Operating fund	4,846,158	5,672,282	5,135,667
Transfers from/(to) Reserve fund	-	(3,399,283)	(2,780,637)
Net Financing and Transfers	4,846,158	3,931,595	9,451,792
Change in Capital Fund	3,123,016	(7,572,698)	(482,683)
Capital Fund - Beginning of Year	-	(10,200,272)	(9,717,589)
Capital Fund - End of Year	3,123,016	(17,772,970)	(10,200,272)

BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

ANALYSIS OF RESERVES AND RESERVE FUNDS

SCHEDULE 3

For the year ended August 31	Budget (unaudited)	2008	2007
Revenue			
Investment income	-	311,024	330,186
Net Transfers			
Transfers from/(to) Operating fund	(2,524,788)	(2,873,004)	(2,497,049)
Transfers from/(to) Capital fund	3,063,374	3,399,283	2,780,637
	538,586	526,279	283,588
Change in Reserve Fund Balance	538,586	837,303	613,774
Balance - Beginning of Year	4,318,321	8,834,930	8,221,156
Balance - End of Year	4,856,907	9,672,233	8,834,930

BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD

ANALYSIS OF SCHOOL ACTIVITIES FUND

SCHEDULE 4

For the year ended August 31	2008	2007
Revenue		
School fundraising and other activities	3,752,834	3,844,794
Expenditures		
School funded activities	3,741,342	3,646,980
Change in School Fund Balance	11,492	197,814
Balance - Beginning of Year	1,067,826	870,012
Balance - End of Year	1,079,318	1,067,826

Brant Haldimand Norfolk Catholic District School Board

**2008-09
Meetings and Events**

October 30, 2008	7:00 pm	Service Recognition Dinner
November 4, 2008	3:00 pm	Accommodations Committee
November 7, 2008		PA Day
November 11, 2008	4:00 pm	Policy Committee
November 12, 2008	7:00 pm	SEAC
November 18, 2008	3:30 pm 6:30 pm 7:30 pm	Policy Committee In-camera Committee of the Whole Committee of the Whole
November 22, 2008	2:00 pm	Closing of Sacred Heart School
November 25, 2008	7:30 pm	Board Meeting
December 1, 2008	6:30 pm 7:30 pm	Annual Liturgy of the Board Annual Meeting of the Board
December 5, 2008		PA Day
December 9, 2008	6:30 pm 7:30 pm	In-camera Board Meeting Board Meeting
December 10, 2008	7:00 pm	SEAC
December 22, 2008 - January 2, 2009		Christmas Break
January 5, 2009		Classes Resume
January 13, 2009	3:00 pm	Policy Committee
January 14, 2009	7:00 pm	SEAC
January 20, 2009	7:30 pm	Committee of the Whole
January 27, 2009	7:30 pm	Board Meeting
January 30, 2009		PA Day
February 11, 2009	7:00 pm	SEAC
February 16, 2009		Family Day
February 17, 2009	7:30 pm	Committee of the Whole
February 24, 2009	7:30 pm	Board Meeting
March 4, 2009		Ash Wednesday
March 11, 2009	7:00 pm	SEAC
March 13, 2009		Board Designated Holiday
March 16-20, 2009		March Break
March 24, 2009	7:30 pm	Committee of the Whole
March 26, 2009		Catholic Leadership Awards
March 31, 2009	7:30 pm	Board Meeting
April 8, 2009	7:00 pm	SEAC
April 10, 2009		Good Friday
April 13, 2009		Easter Monday
April 21, 2009	7:30 pm	Committee of the Whole
April 24, 2009		PA Day
April 28, 2009	7:30 pm	Board Meeting

May 3-8, 2009		Catholic Education Week
May 5, 2009	7:00 pm	Celebration of the Arts – Sanderson Centre
May 13, 2009	7:00 pm	SEAC
May 18, 2009		Victoria Day
May 19, 2009	7:30 pm	Committee of the Whole
May 26, 2009	7:30 pm	Board Meeting
June 10, 2009	7:00 pm	SEAC
June 16, 2009	7:30 pm	Committee of the Whole
June 23, 2009	7:30 pm	Board Meeting
June 26 2009		Last Day of Classes
June 29, 2009		PA Day
June 30, 2009		Board Designated Holiday