



# **Annual Report**

## **2022-2023**

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# Message from the Chair

The Honourable Krista Lynn Howell  
Minister of Education  
Government of Newfoundland and Labrador  
P.O. Box 8700, Confederation Building  
St. John's, NL A1B 4J6

Dear Minister Howell:

On behalf of the Board for the Newfoundland and Labrador English School District (NLESD), I am pleased to submit our Annual Report for the school year 2022-2023, and our final report as the Newfoundland and Labrador English School Board. This report has been prepared in compliance with the **Transparency and Accountability Act**, and the Guidelines for Annual Performance Reporting for Category 1 Government Entities. The past school year also represents the third and final year of our Board's 2020-2023 Strategic Plan, and this report addresses outcomes related to this full reporting period.

Our Board was appointed June 30, 2022 to facilitate the integration of the NLESD with the Government of Newfoundland and Labrador. The Integration Board has overseen district initiatives for this past school year. Work continued on our three strategic priorities:

1. Student Engagement and Success;
2. Equity, Health and Well-being; and
3. Organizational Effectiveness.

During the 2022-2023 school year, staff and students adjusted to full-time, in-class instruction while continuing to cope with challenges related to the pandemic. It has been encouraging to see the return to regular instruction and activities. While the pandemic has affected the progress on some indicators for this year, there have been

significant strides made with respect to our key commitments (any variances in achievement of indicators due to the pandemic are noted). As we move toward full integration of NL Schools into the Department of Education in January 2024, we look forward to bringing a coordinated approach to advancing the achievement of indicators focused on student academic success of all learners.

This report has been prepared with input from district executive, senior management and other staff members. The Board commends the efforts of all of our staff to support students during this challenging time. My signature below is indicative of the accountability of the Newfoundland and Labrador English School Board for the results reported and the achievement of the goals and objectives identified in our 2020-2023 Strategic Plan.

Sincerely,



**Dr. Greg O'Leary**  
Chair

# Overview

## Vision

The Newfoundland and Labrador English School Board is an educational leader preparing all students to achieve their fullest potential in an inclusive, safe and caring environment.

## Mandate

The mandate for the Board is established under the **Schools Act, 1997**. The Board has legislative authority to administer primary, elementary, and secondary educational services throughout Newfoundland and Labrador. This includes implementing curriculum and educational programs; human resources; finances and operations; facilities maintenance, and student transportation.



## Lines of Business

The Board for the Newfoundland and Labrador English School District (NLESD) has the following two lines of business:

### 1. Programs and Human Resources

The NLESD is responsible for the comprehensive provision of K-12 educational services for students, including curriculum delivery, instruction and assessment, along with a variety of other programs and services. The NLESD is also responsible for recruiting and hiring staff and implementing collective agreements and performance appraisal programs.

## 2. Corporate Services

NLESD is responsible for efficiently managing resources to ensure safe and comfortable environments conducive to student learning. This includes the management of financial resources; acquisition of materials and equipment; payroll, information technology, student transportation, and properties and facilities management.

### Schools

In 2022-2023, the NLESD operated 252 schools across Newfoundland and Labrador, including four alternate sites.

LABRADOR	WESTERN	CENTRAL	AVALON	ALTERNATE SITES	TOTAL NUMBER OF SCHOOLS (2022-2023)
20	61	77	90	4	<b>252</b>

### Students

In 2022-2023 school year, NLESD school sizes ranged from no student enrolled (Douglas Academy, La Poile) to over 1100 (Holy Heart of Mary, St. John's), with 42 schools having fewer than 50 students and 60 schools having more than 400 students.

LABRADOR	WESTERN	CENTRAL	AVALON	TOTAL NUMBER OF STUDENTS (2022-2023)
3712	10713	13755	35269	<b>63449</b>

## Employees

In 2022-23, the NLESD employed 11053 full-time, part-time, and casual employees to deliver curricula and programs and to support the business functions of the NLESD. The following numbers reflect staffing levels as of June 30, 2023.

Employee Group	Labrador	Western	Central	Avalon	Total Number of Employees (2022-2023)
Teaching Staff	295	956	1471	3009	<b>5731</b>
Student Assistants	51	246	208	434	<b>939</b>
Support Staff	111	261	483	466	<b>1321</b>
Program Specialists/ Itinerants	15	37	46	94	<b>192</b>
Regional Offices/ Headquarters	12	39	37	130	<b>218</b>
Total Number of Full-Time Employees	484	1539	2245	4133	<b>8401</b>
Substitute Teachers					<b>1525</b>
Substitute Student Assistants	27	128	133	209	<b>497</b>
Casual Employees	49	178	225	178	<b>630</b>
Total Number of Substitute/ Casual					<b>2652</b>
Total Number of Employees					<b>11053</b>

## Location

The headquarters for the NLESD and the Avalon Regional office are located in St. John's. The other regional offices are located in Gander, Corner Brook, and Happy Valley-Goose Bay.

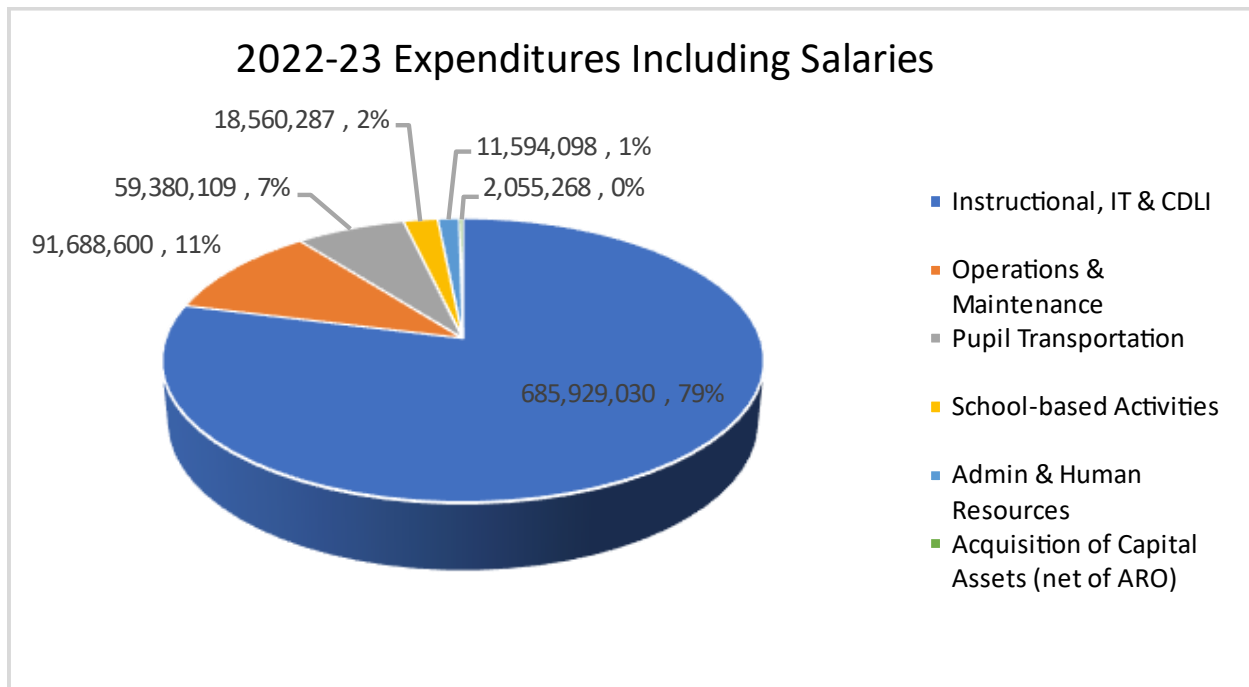
## Board of Trustees – Integration

The NLESD is a public body of the Government of Newfoundland and Labrador. The integration of the NLESD with the Department of Education was announced in 2021. An Integration Board was appointed for the NLESD on June 30, 2022, to oversee the transition and interim operations. Effective January 2024, the NLESD will be integrated with the Government of Newfoundland and Labrador.

For a list of the members of the Integration Board, please see **Appendix A**.

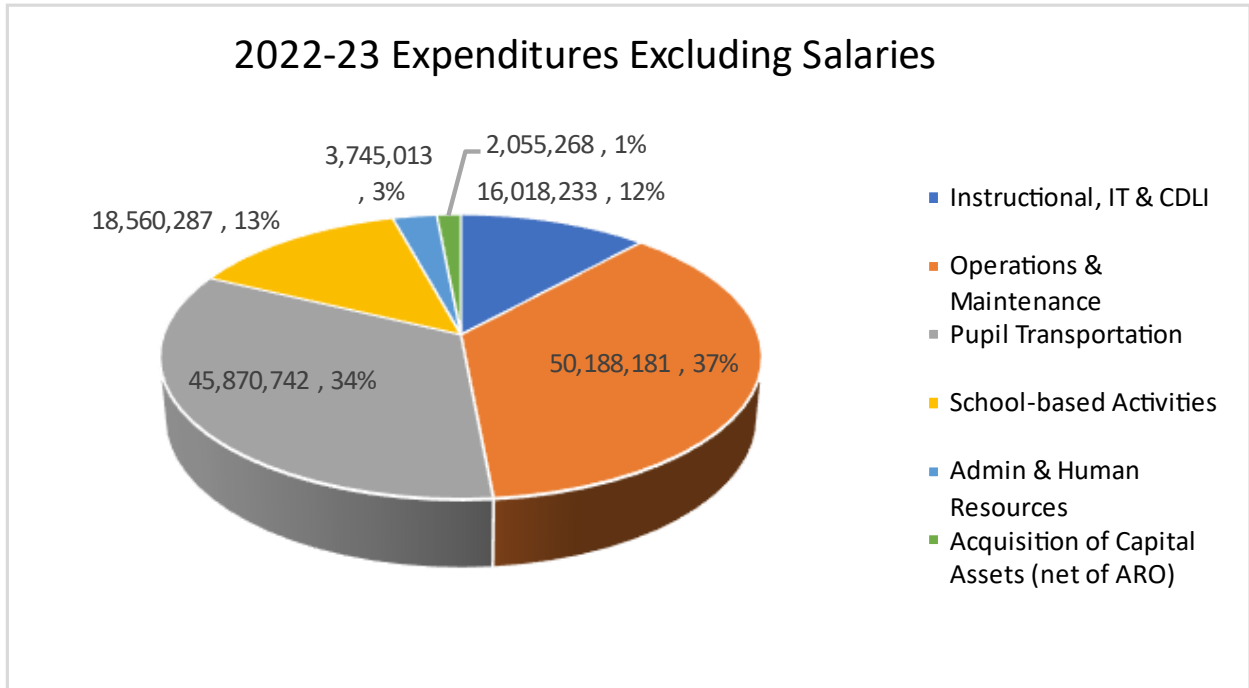
## Financial Summary: Revenues and Expenditures

**Table 1**





**Table 2**



For the Independent auditor’s report and consolidated financial statements, please see **Appendix B.**

## Highlights and Partnerships

The Board works closely with many stakeholders and community partners to support student learning, health, and well-being. We are pleased to collaborate with a broad range of organizations and government departments, including:

- Association for New Canadians
- Brilliant Labs
- Canadian Hard of Hearing Association
- Canadian Heritage
- Canadian Mental Health Association
- Choices for Youth
- Coalition of Persons with Disabilities
- Department of Education
- Department of Health and Community Services
- Department of Tourism, Culture and Recreation
- Indigenous Governments and Organizations
  - First Light Friendship Centre
  - Innu Nation – Mamu Tshishkutamashutau Innu Education
  - Labrador Friendship Centre
  - Miawpukek First Nation – Se't A'newey Kina'matino'kuom
  - National Centre for Collaboration in Indigenous Education
  - Nunatsiavut Government
  - NunatuKavut Community Council
  - People of the Dawn Friendship Centre
  - Qalipu First Nation
- Kids Eat Smart Foundation
- Law Enforcement Agencies
- Memorial University of Newfoundland
- Newfoundland and Labrador Association for the Deaf and Hard of Hearing
- Regional Health Authorities/NL Health Services
- School Councils

- School Lunch Association
- School Milk Foundation
- School Sport NL
- Tech NL
- Workplace NL

Below is a snapshot of some of the work carried out in partnership with others. Collaborative initiatives are also highlighted in our Report on Performance.

### **Department of Education**

The Board for the NLESD aligns its operations with the directions set by the Provincial Government, as communicated by the Minister of Education. The Education Action Plan, published by the Department of Education in 2018, has provided a framework for educational services delivered by the NLESD.

The Department develops curriculum and provides funding for infrastructure, personnel, and learning resources to enable the Board to carry out its mandate. Employees of the NLESD also work collaboratively with departmental staff for many different purposes, including:

- Training and professional development;
- Curriculum delivery;
- Student programs and services;
- Special projects;
- Student transportation; and,
- Maintenance, renovation and construction of schools.

### **Nunatsiavut Government**

The Board partners with the Nunatsiavut Government to invest in the five Indigenous schools located on the north coast of Labrador, Nunatsiavut:

1. Amos Comenius Memorial (Hopedale);
2. B.L. Morrison (Postville);
3. J.C. Erhardt Memorial (Makkovik);

4. Jens Haven Memorial (Nain); and
5. Northern Lights Academy (Rigolet).

This funding supports the promotion and retention of traditional skills and the Inuktitut language; program enhancements to support individual student success; student and parent career awareness programs; and, family and parental engagement.

### **Regional Health Authorities/NL Health Services**

The Board partners with Regional Health Authorities (now one entity, the Newfoundland and Labrador Health Services) to promote student health and wellness and the implementation of the Comprehensive School Health Framework. The NLESD and Health work together to support school-based initiatives addressing healthy eating, active living, and positive mental health. Financial and human resources were provided to the NLESD for health-related programs and services. This was a particularly significant partnership during the COVID-19 Pandemic. The NLESD, Regional Health Authorities, and the Department of Health and Community Services worked closely together to address issues and concerns, and to ensure a safe return to school and work for students and staff.

### **School Councils**

School councils are established in accordance with the **Schools Act, 1997**, and are an integral partner to the delivery of education. School councils serve in an advisory role to school administrators. They provide input to school development plans and policies and oversee school fundraising plans. The Federation of School Councils consults with the NLESD on a broad range of topics related to educational programs and services.

### **Newfoundland and Labrador Education Foundation (NLEF)**

The NLEF is a registered charity funded through donations and a voluntary 50-50 draw with NLESD employees. The NLEF allocates funding for scholarships and education-related programs and activities. In 2022-2023, the NLEF provided \$1200 scholarships to 45 students, for a total disbursement of \$54,000.

# Report on Performance

## Strategic Issue 1: Student Engagement and Success 2022-2023 Objective Reporting

<b>Objective 3 (2022-2023)</b>	By June 30, 2023, the Newfoundland and Labrador English School Board will have further enhanced programming and strategies to support student engagement and success.
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<b>Indicators (2022-2023)</b>	<ol style="list-style-type: none"> <li>1. Continued to support engagement through the School Development Model.</li> <li>2. Continued to support responsive teaching and learning practices.</li> <li>3. Continued to enhance programming and practices to support diversity.</li> </ol>
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**Indicator 1: Continued to support engagement through the School Development Model**

In 2022-23, the NLESD continued to support student engagement through the School Development Model (SDM).

- School administrators, along with their School Development Teams and Directors of Schools, reviewed and analyzed their school development surveys and other school-wide data, then determined SDM priorities and the best approach to address them. Schools reviewed feedback from students and used other tools, such as google classroom and focus groups, to obtain additional input from students on a variety of topics.
- Directors of Schools continued to facilitate a three-tiered approach to supporting school implementation of the SDM: Universal, Targeted and Intensive.

- Universal support (Tier 1) involves common professional learning, data review, and communications.
- Targeted support (Tier 2) involves additional professional learning on the SDM Model, and more in-depth focus on particular determinants or priorities identified by a school.
- Intensive support (Tier 3) involves customized interventions for a school dealing with a number of challenges such as low student engagement. It includes ongoing supports (e.g. coaching, professional learning, assessments) facilitated by the Director of Schools and other district specialists.
- In 2022-2023, the Directors of Schools facilitated learning opportunities for school administrators, in line with the seven Atlantic Standards of Practice for school-based administrators. This is called Leading for Learning and Managing Change and includes topics such as:
  - Engaging Families and Communities;
  - Shaping a Safe, Inclusive and Positive Learning Environment;
  - Building Leadership Potential in Others;
  - Demonstrating Professionalism;
  - Promoting Health and Well-Being; and
  - Managing School Operations and Resources.
- Directors of Schools and their Families of Schools continued to hold regular monthly meetings to strengthen the implementation of the SDM.

### **Positive Action for Student Success (PASS) Program**

Student engagement and success were also addressed through the expansion of the PASS Program to sixty-seven schools in the school year 2022-2023. The Student Success Teachers associated with this program support students at risk of dropping out or not graduating. They focus on credit rescue (students at risk of failing a course), credit recovery (students who have failed a course), and new course registration (students missing a required course).

## **Indicator 2: Continued to support responsive teaching and learning practices**

In 2022-2023, the NLESD continued to support responsive teaching and learning practices through policy implementation, professional learning, and deep learning initiatives.

### **Policy Implementation and Professional Learning**

In the Spring of 2023, the NLESD and Department of Education completed 22 days of professional learning with schools, covering provincial policy implementation related to Responsive Teaching and Learning (RTL), for September 2023. Department staff facilitated the sessions virtually for schools, while district staff were out in schools to directly support the learning, which covered:

- The updated version of the **Responsive Teaching and Learning Policy (K-6)**. All schools with K-6 are now implementing the policy, and 2022-2023 was the fifth year of implementation;
- **Comprehensive Assessment (K-12)**, a multi-method assessment approach that involves educators with specialized training, and will help to identify if a student may benefit from Special Education programming and services; and,
- **Teaching to Diversity (K-12)**, the new Special Education Policy, is a companion to the RTL and service delivery model.

### **Deep Learning**

The NLESD continued Deep Learning Certification for teachers, with 14 teachers engaged in the process for the school year 2022-2023. There were also 22 **Lead Learner Projects (LLPs)** approved. These are school-based projects led by teachers that reflect the Deep Learning elements of: Teaching practices, learning partnerships, learning environments and leveraging digital, and the 6 C's of Deep Learning (citizenship, character, collaboration, creativity, critical thinking, and communication).

A team consisting of the school administrator, teacher, and two students from **Clareville High School** presented at the Global Deep Learning Lab in Anaheim, California, in April 2023. Their presentation was on student voice as a means of supporting student engagement and learning for all.



**Waterford Valley High School** began offering a new opportunity for students - The Deep Learning and Mentoring Initiative. Students involved in the initiative developed Passion Projects based on their interests, and worked through a range of deep learning challenges in the fields of math, science, engineering, technology, English, health and wellness, music, and business. The school held a special presentation of student projects in May 2023. Students also presented to the District Leadership Team in June 2023.

**Indicator 3: Continued to enhance programming and policies to support diversity**

In 2022-2023, the NLESD continued to support diversity through increased programming and services, school events, professional learning, and collaboration.

**Indigenous Education**

The NLESD has a provincial program specialist supporting Indigenous education, and has partnered with community agencies and band councils to enhance teaching and learning resources and promote understanding of Indigenous history, experiences, and culture. Various online resources were made available to teachers, and many schools facilitated learning





activities for Orange Shirt Day and National Day of Truth and Reconciliation in September 2022, and National Indigenous History Month in June 2023.

The Nunatsiavut Government and the NLESD sponsored an event (the Inuktitut Ukallautta) in June that included the 19<sup>th</sup> annual speak-off in Inuktitut with more than 20 high school students. It also included Atigik (Parka) making at Jens Haven Memorial and students making fish boxes for drying fish at the Nain Community Shed.



A group of junior and senior high students from Northern Lights Academy in Rigolet, Nunatsiavut also worked on a Deep Learning Project to make traditional Inuit drums, a powerful symbol of Inuit culture and identity. The students learned the ancient art of Inuit drum construction and the group discussed how the Inuit drum could be used in various grades and subjects. This Project was funded by the Nunasiavut Government.



A group of students in both St. John's and Rigolet were supported through a 3D Printing Project to help Indigenize Kindergarten classrooms. The students provided printed toy ulus (which are traditional women's knives for food/animal preparation in Inuit culture) as part of play-based learning tools.



### Multi-Cultural Education

The NLESD welcomes all cultures to our schools and communities. There are now students from over fifty countries in attendance in our school system. A significant number of Ukrainian refugees have been coming to Newfoundland and Labrador since

the start of the war in Ukraine, and more than 500 Ukrainian children and youth entered our school system since the start of the 2022-2023 school year.

The NLESD has a provincial lead for Multi-Cultural Education, who meets regularly with community and government partners to look at ways to welcome diverse populations to our school communities, and to identify and address the needs of students arriving from other countries. We offer English as an Additional Language (EAL) programs and services to newcomers from grades 1–12 and specialized programs for eligible students in grades 7-



12. Classroom teachers are supported by EAL teachers. The NLESD supports students to develop their English language and literacy skills as they learn with their peers. These services are available for a period of time until the student is able to be successful with the provincial curriculum.

For 2022-23, the NLESD continued to support initial assessment, grade placement, programming decisions, and evaluation for school-aged newcomers, with the goal to have them in school within two weeks of arrival. District and school staff worked together across divisions to address challenges and ensure that students were able to get to school and access appropriate programming.

- The number of Literacy Enrichment and Academic Readiness for Newcomers (LEARN) programs was increased and served over 200 students in seven schools (Brother Rice Junior High, Gonzaga High School, Holy Heart of Mary High School, Leary’s Brook Junior High, Macdonald Drive Junior High, Prince of Wales Collegiate, and St. Peter’s Junior High).
- A service for newcomers was piloted at three schools, facilitated by an English as a Second Language (ESL) Itinerant Teacher. The pilot supported orientation to the local community and the school intake process at three schools (Paradise Elementary, Paradise Intermediate, and Vanier Elementary).

- Three high schools offered ESL courses providing credit hours towards graduation for 241 students in grades 10-12 (Holy Heart of Mary High School, Prince of Wales Collegiate, and Gonzaga High School).

Professional learning was offered to NLESD staff on the following topics:

- Welcoming Newcomers;
- Cultural and Linguistic Responsiveness
- Supporting Newcomer Learning and the Refugee Experience;
- Trauma-Informed Approaches;
- Unconscious Bias in the Classroom; and
- Talking About Race in your Classrooms.

The NLESD also collaborated with the Association of New Canadians to offer Anti-Racism education for staff and students.

Schools facilitated a variety of activities and events, such as Multi-Cultural Fairs and activities related to cultural events of significance, such as Black History Month and Multiculturalism Month.

### **Deaf and Hard of Hearing Programming (DHH)**

In the school year 2022-23, the NLESD worked with the Department of Education to enhance staffing that supports DHH Programming:

- There were 23 DHH Itinerant positions province-wide, up 3.5 positions from the previous year;
- An Educational Verbal Therapist began providing supports for students; and
- Eighteen Teaching and Learning Assistants (TLAs) supported classrooms with DHH students. Fourteen of those positions were assigned to classrooms outside of Metro.

We continued to build our capacity in American Sign Language (ASL) and Auditory Verbal Therapy (AVT). One Itinerant Teacher will now help to build ASL and AVT skills with staff.

The DHH classroom was expanded to two sites. Elementary students will remain at East Point Elementary for September 2023, and junior high students will transition to St. Paul's Junior High.

Itinerant teachers participated in professional learning on a reading program for DHH students, Bedrock Literacy. The goal is to provide DHH students with a foundation of literacy skills through activities and strategies that build success at every step.

### **Pride Month**

June was recognized throughout the K-12 system as Pride Month. This is an annual opportunity to recognize schools as safe spaces for members of the 2SLGBTQIA+ community. Events and activities varied, based on the ages of the students involved. In younger grades, activities focused on books depicting the different types of families, the importance of respecting each other, and rainbow appreciation days. In junior and senior high schools Gender-Sexuality Alliances (GSAs), student councils, and social justice teams shared Canadian 2SLGBTQIA+ information and history, showcased artwork created on the subject of Pride, and held other activities to raise awareness and acceptance of all members of our society. The NLESD joined once again with its NLTA colleagues in the 2023 St. John's Pride parade.



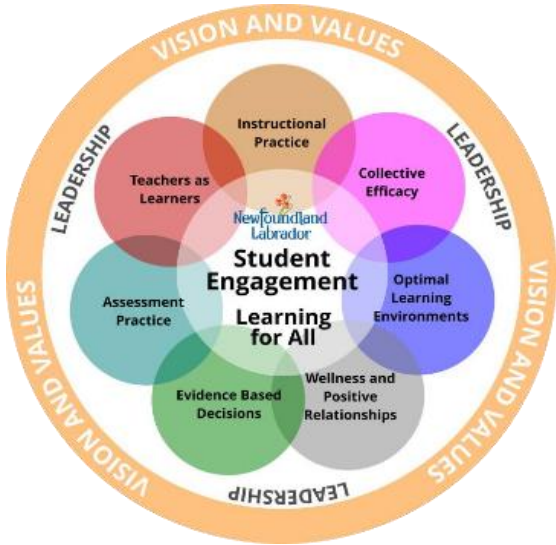
# 2020-2023 Goal Reporting

<b>Goal 1 (2020-2023)</b>	By June 30, 2023, the Newfoundland and Labrador English School Board will have supported a culture of student engagement and success.
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<b>Indicators (2020-2023)</b>	<ol style="list-style-type: none"> <li>1. Enhanced supports for student engagement and success.</li> <li>2. Enhanced responsive teaching and learning practices to support achievement in literacy and numeracy.</li> <li>3. Enhanced programming to support diversity and inclusion.</li> </ol>
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**Indicator 1: Enhanced supports for student engagement and success**

The NLESD strives to ensure students at all levels of the K-12 system have an equitable opportunity to learn and achieve academic success. Student engagement is key to student success. It can be broadly defined as students being interested, passionate, and invested in their own learning. Research shows learning improves when both students and teachers are inquisitive, interested, and inspired to learn new things.



Over the course of the 2020-2023 Strategic Plan, the NLESD enhanced supports for student engagement and success through continued implementation of the School Development Model, promotion of the Universal Design for Learning Framework, and expansion of the PASS Program.

The Newfoundland and Labrador School Development Model involves data analysis, planning, and continuous improvement. It includes seven research-based determinants to help schools be successful in their Mission. These determinants are inter-dependent; work in one area will often result in improvements in many areas.

Over 2020-23, there was regular professional learning offered for school administrators and teaching staff on the SDM and the different determinants. Regular meetings were held by Directors of Schools with their Families of Schools and a three-tiered support system for schools was introduced (universal, targeted, and intensive).

Data from school development surveys and other data-gathering tools was reviewed and used by schools to plan for better student engagement.

Schools now prepare annual plans around their SDM priorities and annual reports on their progress. These are shared with their school communities.

The NLESD promoted the Universal Design for Learning (UDL), a framework for designing lessons and learning environments. The Framework enables flexibility in the way students access material, engage with it, and show what they know. In a UDL classroom, many different materials and resources may be used to engage students such as flexible workspaces, accessible digital tools for reading and writing, and student choice in learning experiences. UDL aligned assessments offer multiple means for students to express what they know and are able to do. Professional learning was provided for school administrators and teaching staff to enhance awareness of the framework and how to reflect it in the classroom.

The NLESD also continued to support student engagement and success through the expansion of the Positive Action for Student Success (PASS) program, a program that prioritizes students who are at risk of not graduating from school and students who have recently left high school without graduating. Over 2020-2023, the PASS program expanded from 15 to 67 schools, and adapted its focus to students earlier in the system,

at the junior high level. PASS has led to improvement in school attendance for the target population.

**Indicator 2: Enhanced responsive teaching and learning practices to support achievement in literacy and numeracy**

Responsive Teaching and Learning (RTL) applies to all students, all teachers, and all learning. RTL is informed by a collaborative inquiry cycle which requires teaching and learning teams to:

- Gather and analyze teaching and learning data;
- Reflect on student progress and teacher practice;
- Respond to data by planning further instruction and interventions;
- Implement the plan; and
- Repeat the cycle.

In 2020-2023, the NLESD supported the implementation of the provincial RTL policy, facilitated relevant professional learning, and engaged in Deep Learning initiatives.



The NLESD and the Department of Education worked together to implement the provincial RTL policy in K-6. The RTL Policy has three pillars: Literacy, numeracy, and Social and Emotional Learning (SEL). The policy was developed and rolled out by the Department of Education, as part of the Education Action Plan, in three phases. Phase 3 (120 NLESD

Primary-Elementary Initiative

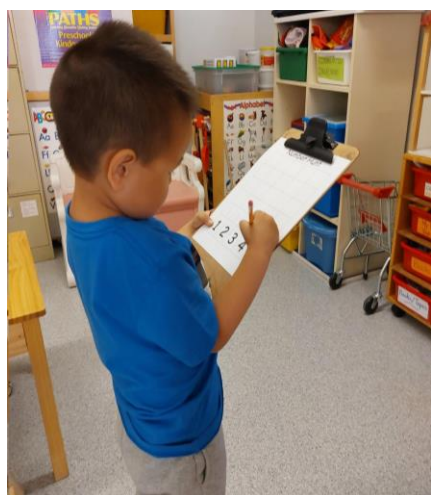


schools) began in the 2020-2021 school year. Ongoing professional learning was provided for school administrators, teachers, district programs, and student services staff. Professional learning included sessions on literacy and numeracy blocks, optimal learning environments, comprehensive assessment, and alternate courses.

Resources that supported Standards Based Grading (SBG) and assessment practices were provided, and the NLESD implemented a train the trainer model to assist schools in building SBG assessment.

The NLESD promoted the use of digital learning tools (e.g. Book Creator, Green Screen Technology, We Video) to augment teaching and assessment practices.

### **Supporting Deep Learning Initiatives**



In 2020-2023, the NLESD introduced and expanded its focus on New Pedagogies for Deep Learning (NPDL). Approximately 90 schools have been involved with NPDL and received training on its four elements and ‘6 C’s’. There were monthly collaboration meetings between district and school staff, and both were also engaged with the worldwide NPDL community in conferences, webinars, and individual sessions. Staff and students participated in two global learning labs in 2021 and 2023. The NLESD also developed a Deep Learning certification program for teachers, and supported deep learning initiatives such as a Kayak Building Workshop (Jens Haven Memorial), an Ocean-STEM institute in Experiential Learning at Terra Nova National Park (Mount Pearl Senior High), and a Deep Learning and Mentoring initiative (Waterford Valley High). Over 2020-2023, five teachers completed their DL certification and 11 were at various stages in the process. A total of 78 Lead Learner Projects were also approved.

### **Indicator 3: Enhanced programming to support diversity and inclusion**

Over 2020-2023, the NLESD enhanced its programming to support diversity and inclusion. In alignment with the Education Action Plan, enhancements included the strengthening of the SDM implementation, roll-out of responsive teaching and learning practices, and increases in other services and resources:



- The NLESD enhanced Indigenous education initiatives, in order to increase awareness of Indigenous history, experiences and culture; support the act of reconciliation; and, support Indigenous student engagement and success. A provincial program specialist position was established, and the NLESD participated in the development of “An Educator’s Guide to Residential Schools in Newfoundland and Labrador Commemorating Orange Shirt Day”. The NLESD also collaborated with Indigenous governments and organizations to acknowledge Truth and Reconciliation Week, Mi’kmaq History Month, Secret Path Week, and other significant events. A google classroom was developed for teachers to share various resources and information. The NLESD also worked with the Nunatsiavut Government to support five schools, and worked with Indigenous partners to facilitate resources for students.
- NLESD schools, particularly in the Metro Region, saw significant growth in the number of newcomer students and families over 2020-2023. A provincial lead position was established for Multi-Cultural Education, and partnerships were strengthened with community agencies and government departments in order to assist students to successfully transition to school in NL. A variety of programs were introduced or expanded including Literacy Enrichment for Academic Readiness (LEARN), English as an Alternate Language (EAL), and preliminary assessment services for students. Schools held a number of events to acknowledge and celebrate the language and culture of students coming from different countries and backgrounds.
- Over 2020-2023, various services and resources were enhanced to support diversity and inclusion. Resources for the DHH community were increased, such as ASL supports and itinerant teaching positions. Other resources included increased numbers and types of assistive technologies; digital literacy programs and software; professional learning for staff; building and parking lot improvements; classroom design and acoustics; and, specialized staffing. The NLESD also strengthened transition planning for students moving from one school or grade cohort to the next.

**Strategic Issue 2: Equity, Health and Well-Being**  
**2022-2023 Objectives Reporting**

<b>Objective 3 (2022-2023)</b>	By June 30, 2023, the Newfoundland and Labrador English School Board will have further enhanced supports for equity, health and well-being.
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<b>Indicators (2022-2023)</b>	<ol style="list-style-type: none"> <li>1. Continued to support health, well-being and social and emotional learning using the Comprehensive School Health Framework.</li> <li>2. Continued to support teaching and learning through the use of technology.</li> <li>3. Continued to support and enhance Occupational Health and Safety Programming</li> </ol>
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**Indicator 1: Continued to support health, well-being and social and emotional learning using the Comprehensive School Health Framework**

In 2022-23, the NLESD continued to support health and well-being by focusing on the four pillars of the Comprehensive School Health Framework: Social and Physical Environments; Teaching and Learning; Policies; and, Partnerships and Services.

**Social-Emotional Learning (SEL)**

Outcomes related to SEL are addressed in the primary curriculum and the RTL Policy for K-6. However, throughout all levels of the school system, SEL is now viewed as an essential component of optimal learning. In 2022-2023, aspects of SEL were incorporated at the junior and senior high levels. Professional learning on SEL and trauma-informed practice continued to be made available to school administrators and teachers at all levels. The Safe and Inclusive Schools Itinerant Teachers supported the implementation of SEL, from offering information sessions with Memorial University of

Newfoundland education students, to supporting classroom teachers to develop SEL strategies, to helping schools interpret data and identify specific needs around SEL. Safe and Caring Schools grants provided by the Department were focused on components of SEL.

## Health and Wellness Initiatives

School Health Promotion Liaison Consultants, the Active Schools Coordinator and staff from various divisions worked with schools to support initiatives addressing healthy eating, active living and positive mental health.



In 2022-2023, there were school-based Wellness Days, sessions to support the implementation of the (revised) Provincial School Food Guidelines, and activities such as “Month of Munch” to promote the increased consumption of fruits and vegetables. There were also in-school and extra-curricular activities to increase physical activity, such as “Step out for 15” and “Active Recess”. Playgrounds and outdoor spaces in a number of schools were also enhanced to promote outdoor active learning and play.



The NLESD continued to support positive mental health with students and staff through various in-school initiatives, and to promote various community mental health services for students like “Doorways” and “Bridge the GAPP”.

## Policies

The Department of Education finalized a provincial Nutrition Policy and Daily Physical Activity Policy in 2023. The roll-out of the policies with schools will commence in the 2023-2024 school year.

## **Partnerships and Services**

Over 2022-2023, the NLESD collaborated with community and government partners to support the health and well-being of students and staff. These partnerships include:

- A joint government-community sector Food Security Working Group;
- Healthy Students-Healthy Schools (HSHS) Committee to develop strategies and coordinate school health promotion efforts across the province;
- School Food Guidelines Advisory Committee, to support implementation of the guidelines in schools;
- A three-year Health Promoting Schools/Comprehensive School Health Project providing intensive support to schools to create healthy settings. The Project will be in its third year in 2023-2024;
- Active Schools, an initiative supported through a partnership with the Department of Tourism, Culture and Recreation. An Active Schools Coordinator supports strategies and school initiatives to increase physical activity; and
- An initiative to develop a course on “Respect in Sport” for student athletes in grades 7-12, with implementation expected to start in January 2024.

### **Indicator 2: Continued to support teaching and learning through the use of technology**

The NLESD continued to enhance technology tools and skills to support teaching and learning for all. New partnerships were established and various programs and software were available to complement sensational things happening in the classroom and to improve accessibility to learning materials.

NLESD educators and their students were invited to participate in an exciting learning opportunity throughout the months of April to June 2023. The NLESD partnered with TechNL for Sparking Innovation, providing virtual sessions to students throughout our province, and highlighting in-demand career options. Sessions were recorded and housed on our website for those not able to attend.

There were over 70 classroom creation and innovation projects funded (\$500 each) through Brilliant Labs, and 13 school-based makerspaces funded provincially. Fourteen students traveled to Moncton, NB, in May to feature their innovation projects, alongside student projects from all over Atlantic Canada. Post-secondary pre-service teachers and engineering students were hired throughout the school year as Brilliant Labs French Program Specialists, to help support coding and creation in French Immersion and Francophone classes in the province.

The use of assistive technologies such as Google Read and Write and Equatio increased for students. Google Read and Write provides personalized tools such as speech to text, that help to make documents, web pages and common file types more accessible. Equatio is an equation editor that makes it easy to create digital, accessible maths, and sciences.

The use of the Sora app for schools was also expanded. This began as a pilot project in 2020-2021. Sora is an e-book app and digital library for K-12 students. All NLESD students and educators now have access to a substantial library of books at no cost to schools, and the app also provides access to the NL Public Library system.

Various other technology platforms and tools such as WeVideo, Lumio, Flip, Minecraft Education Edition, Book Creator, Canva, Screencastify, and Google sites web portfolios are available to all schools.



Professional learning was available to teachers on the various tools. The NLESD expanded its Google Workspace for teachers, and online collaboration groups, to support specific program areas.

**Indicator 3: Continued to support and enhance Occupational Health and Safety Programming**

In 2022-2023, the NLESD continued to strengthen its Occupational Health and Safety Program:

- In collaboration with Workplace NL, statistics were reviewed for soft tissue injuries for Facilities staff. As a result, training was provided on safe work practices for specific activities such as the use of swing machines (e.g. floor polishers);
- All four regional areas (Avalon, Central, Western, and Labrador) were validated for PRIME (The Workplace NL Prevention and Return-to-Work Insurance Management for Employers/Employees Program) in the calendar year 2022. This was a result of all 240 OHS Committees being deemed active by Workplace NL as of December 31, 2022;
- An internal training video for OHS Committees was developed and distributed, to enhance overall OHS programming and provide information on the roles and responsibilities of committee members;
- All new hires were required to complete OHS/Safety Orientation and Violence and Harassment Prevention Training;
- Violence risk assessments were completed for all worksites, buses and depots;
- In 2023, claim management was transferred from Human Resources to the OHS Team. New google forms for accident/incident reporting were developed and shared with all supervisors. The new process improves the reporting time and reduces administrative errors; and
- Supervisors were able to participate in the Workplace NL's two-day Safety for Supervisors training course.

In accordance with OHS requirements, the NLESD offered First Aid training for staff, complied with worksite inspections by Service NL, and promoted Workplace NL resources for staff throughout the District.

**2020-2023 Goal Reporting**

<b>Goal 2 (2020-2023)</b>	By June 30, 2023, the Newfoundland and Labrador English School Board will have supported a culture of equity, health and well-being across all levels of the school system.
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<b>Indicators (2020-2023)</b>	1. Enhanced supports for equity, health and well-being.
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**Indicator 1: Enhanced supports for equity, health and well-being**

The NLESD takes a holistic approach to equity, health, and well-being that is aligned with the four pillars of the Comprehensive School Health Framework (CSHF):

1. **Social and physical environments** are reflected in the school culture and the relationships between staff and students, and in the space, equipment, and structures available;
2. **Teaching and learning** practices reflect Social-Emotional Learning (SEL), positive behavior supports, and wellness strategies;
3. **Policies** that align with the CSHF include those related to school safety and security, nutrition, physical activity, online safety, and occupational health and safety; and
4. **Partnerships and services** with community-based organizations and government agencies enable schools to provide a range of services such as food programs, mental health services, and healthy living initiatives. Parents and other



community volunteers also play important roles in curricular, co-curricular and extra-curricular activities.

Over 2020-2023, the NLESD enhanced supports for equity, health, and well-being. A provincial lead for partnerships and initiatives in the Student Services Division supported select district initiatives that are aligned with the Education Action Plan and CSH pillars. Work over the course of the strategic plan reporting period included:

- Enhancements to a number of buildings, classrooms, and school grounds to support healthy and inclusive environments. The enhancements included renovations and new equipment;
- Continued embedding of Social Emotional Learning (SEL) in teaching and learning. SEL is one of the pillars of the Education Action Plan and is the process through which people acquire and apply the knowledge, skills, and attitudes to develop healthy identities, manage emotions, feel empathy, establish positive relationships, and make responsible decisions. Professional learning to support SEL and Trauma-informed practice was ongoing over the reporting period. Aspects of SEL are now incorporated at all levels from K-L4;
- The first two years of implementation of a Health Promoting Schools/ Comprehensive School Health Project at 18 schools was completed. The Project focuses on enhancing the school environment and the health and well-being of students;
- Communication and professional learning for school administrators to support the application of the (revised) School Food Guidelines;
- Significant increase in the number of digital literacy and accessibility tools and related professional learning, to support the Universal Design for Learning;
- Strengthening the partnerships and collaboration with a variety of community and government partners to support health and wellness initiatives;
- Implementation of Upstream, a pilot Project at two metro area junior high schools. The Project aims to improve overall health and well-being for students and their families, using a Community of Services and Schools Model, and



focusing on seven priority areas to support students and families. This was possible through a partnership with Choices for Youth;

- The establishment of seven youth outreach worker (YOW) positions across the province. These were established in partnership with Health, and each YOW works with a number of schools. Several are based in schools.
- Continued focus on promoting positive mental health and strengthening connections and referrals for community programs such as Doorways. The NLESD also joined the Canadian School Mental Health Network;
- Significant enhancements to resources for the DHH community, including additional staffing and support for ASL; and,
- Enhancements to the NLESD Occupational Health and Safety Program. The Policy was reviewed, the OHS Handbook was revised, and new resources were developed or utilized to provide training for all staff, increase efficiencies in incident and injury reporting, support the work of OHS Committees, and improve communications in the system.

**Strategic Issue 3: Organizational Effectiveness**

**2022-2023 Objectives Reporting**

<b>Objective 3 (2022-2023)</b>	By June 30, 2023, the Newfoundland and Labrador English School Board will have further implemented Initiatives to create safe environments, and improve Board operations.
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<b>Indicators (2022-2023)</b>	<ol style="list-style-type: none"> <li>1. Continued to enhance financial management and control practices.</li> <li>2. Continued to streamline administrative processes to improve organizational efficiency.</li> <li>3. Continued to enhance student transportation practices and procedures.</li> <li>4. Continued to expand the use of electronic personnel systems and recruitment processes.</li> <li>5. Continued to increase accessibility to Board facilities and school buses.</li> <li>6. Continued to review and revise Board policies.</li> </ol>
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**Indicator 1: Continued to enhance financial management and control practices**

In 2022-2023, the NLESD continued to enhance financial management and control practices.

- The NLESD continued to implement Cayenta, a fully integrated system designed to help run school district operations. The auto Purchase Order workflow feature was successfully introduced, enabling more efficient processing of purchase orders. Work on Phase 2, the implementation of the human resource and payroll features, continued in 2022-2023. Full integration is expected in 2024.

- The NLESD continued to expand the Rycor online payment system for schools. The system is intended to reduce organizational risk associated with cash collection and to provide a more convenient and efficient service for parents and caregivers. The NLESD saw an increase in funds collected through Rycor and it is expected that implementation will be substantially complete by the end of the 2023-2024 school year.
- Professional learning on school finance was provided for school administrators in the Spring of 2023. Additional training was planned for Fall 2023 for school secretaries and school administrators.

**Indicator 2: Continued to streamline administrative processes to improve organizational efficiency**

In 2022-2023, the NLESD continued to streamline administrative processes in all operational divisions through the expanded implementation of online programs. This included the expansion of both Cayenta and Rycor for financial management, BusPlanner for student transportation and the Google orientation platform for human resources. These systems ensure more efficient organizational processes for managing financial transactions, the transportation of over 40,000 students every school day and the introduction of new employees to their roles and responsibilities at the District.

**Indicator 3: Continued to enhance student transportation practices and procedures**

In 2022-2023, the NLESD continued to enhance student transportation practices and procedures. A primary focus for the Student Transportation Division has been on enhancing the Bus Planner software. BusPlanner enables the NLESD to better manage routes, assign buses and prepare reports. Accounts were created for all administrators, secretaries and bus operators, and implementation of the parent portal was underway. This will allow for more efficient and real-time communication with parents and caregivers about busing matters.

**Indicator 4: Continued to expand the use of electronic personnel systems and recruitment processes**

In 2022-2023, the NLESD continued to expand the use of electronic personnel systems and recruitment processes.

- The NLESD developed a robust google orientation platform for all new hires. It was tested in 2022-2023 and adjusted for full implementation for all new employees in September 2023.
- Work continued on the integration of human resource data with Cayenta.
- A Human Resources Manager for Recruitment was hired in February 2023. The priorities were on strengthening the relationship with MUN Faculty of Education students, forging positive relationships with other Atlantic Canadian Universities, and recruiting for traditionally hard to fill positions.
- There were regular recruitment and retention meetings with the NLTA, the Department of Education and NLESD senior staff.
- The NLESD participated in, and held recruitment fairs and other recruitment activities, and conducted onsite interviews where possible.
- Stipends and travel incentives were promoted for twenty-three remote schools and locations.
- The Human Resource Portal in Member Services was used for all job postings and applicants. As of May 7, 2023, there had been a total of 2067 positions posted for the 2023-2024 school year, and 93% of those positions had been filled.

**Indicator 5: Continued to increase accessibility to Board facilities and school buses**

In 2022-2023, the NLESD continued to increase accessibility to Board facilities and school buses.

- There were over 50 designated accessibility projects with an overall expenditure of more than \$650,000. On building exteriors, these projects ranged from improvement of barrier free space markings to adding inclusive pieces of

playground equipment. Inside schools, the projects included installing high visibility stair treads, acoustic panels, washroom accessibility improvements, and equipment repairs.

- In consultation with Student Services, Facilities staff also assessed school sites to ensure readiness for students in September, particularly those transitioning through feeder systems.
- The number of full-size, wheelchair accessible buses in our fleet was increased by 33 for school year 2023-2024, allowing for an increased number of students who require alternate transportation to travel on regular buses with their classmates.
- Through Department of Education funding, a Pre-Kindergarten (Facilities) Lead was hired to focus on preparing more sites for program expansion and addressing the needs for dedicated outdoor space.

#### **Indicator 6: Continued to review and revise Board policies**

In 2022-2023, select NLESD policies and/or procedures or related forms were updated:

- Criminal Record Check;
- Respectful Workplace/Violence Prevention;
- Lockdown-Secure Schools; and
- Video Surveillance.

A preliminary review of all NLESD policies was undertaken, in conjunction with the Policy and Legislation Working Group (Government of Newfoundland and Labrador and NLESD) addressing integration matters. The policies were jointly reviewed to ensure alignment with Government policies, and prepared for the transition in January 2024.

## 2020-2023 Goal Reporting

<b>Goal 3 (2020-2023)</b>	By June 30, 2023, the Newfoundland and Labrador English School Board will have enhanced organizational effectiveness.
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<b>Indicators (2020-2023)</b>	<ol style="list-style-type: none"> <li>1. Enhanced corporate management practices.</li> <li>2. Enhanced working and learning environments.</li> </ol>
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**Indicator 1:           Enhanced corporate management practices**

In 2020-2023, the NLESD enhanced corporate management practices by introducing new digital systems and administrative processes.

- A new financial management system, Cayenta, was purchased and rolled out, with full implementation expected in 2024. Once fully integrated with Human Resources, it will enhance efficiencies in employee data management.
- Rycor, an online payment system, was also introduced and is improving cash handling practices for schools.
- A Human Resources Manager for Recruitment was hired. The NLESD strengthened partnerships and increased activities (e.g. recruitment fairs, on-site job interviews and offers, increased stipends) to actively reach out to job seekers and potential candidates, particularly for hard to fill positions.
- A Code of Ethics was developed and introduced for all employees, and new hires are now required to complete this training as part of their orientation.
- A one-stop Human Resources Portal was established for school administrators, to streamline information and documentation they need for HR purposes.

## **Indicator 2:           Enhanced working and learning environments**

In 2020-2023, the NLESD enhanced working and learning environments through the following:

- Expanding the SmartFind Express system to include call-in (substitutes) for all job classifications, and to handle all leave management requests. SmartFind enables the NLESD to create reports and track substitute shortages.
- Enhancing performance appraisals. A new process was piloted with teachers that was formatted in a google form and aligned with the SDM. Performance standards were developed for all positions and professional learning was offered for managers and school administrators.
- Enhancing accessibility in buildings and school grounds through many minor and major projects. This included washroom improvements, increased number of blue parking spaces, visual and audio additions to fire alarms, entrance upgrades, and inclusive playground equipment.
- Purchasing GPS (Global Positioning System) technology for school buses. The NLESD installed over 350 units in its fleet, ensuring accurate information on times and locations of buses. The technology was also integrated with previously acquired BusPlanner software.
- Implementing a Student Transportation documentation management system. All drivers and vehicles are now approved through this system.
- Implementing a Student Transportation Idling Protocol to reduce gas emissions.
- Developing various transportation protocols including for trip inspections, incident reporting and Kindergarten transportation identification.

# Opportunities and Challenges

## COVID-19 Pandemic

The COVID-19 pandemic created major challenges during the strategic planning period. In-person attendance at school was halted twice, first in March 2020 and the second time in January 2022. NLESD had to pivot quickly to online teaching and learning for all students, an unprecedented challenge. NLESD not only had to implement supports for the digital environment, but it also meant there were intense preparations for a safe return to school and work for students and staff. Professional learning was also moved completely online, and for a period of time was limited to mandated or required sessions. The uncertainty of the time and restrictions in place created stress and anxiety for many students and parents or caregivers, and affected attendance rates when school re-opened.

Additional resources allocated by government were used to hire or increase the hours for school administrators, guidance counsellors, substitute teachers (term positions), remote learning teachers, student assistants, and custodians. Massive numbers of devices were deployed. NLESD placed the second largest order by a school district in North America for digital devices. Approximately 31,500 Chromebooks were provided to students in grades 7-12, and tablets were provided to teachers. NLESD also rolled out various other resources, such as new air filters, personal protective equipment and cleaning supplies. Getting students to school during the pandemic meant obtaining extra buses and making significant changes in the way students were transported.

However, the pandemic also created opportunities and led to new ways of doing things. For example, the Student Transportation Division identified additional runs that could be combined, and the IT Division enhanced its asset management and improved the tracking of electronic devices. NLESD now has increased flexibility in how it delivers curriculum and programs to students, due to the enhanced digital environment. The pandemic led to the need for adaptability, flexibility, and significant support for remote teaching and learning. Teachers moved back and forth between classrooms and the



online learning environment at short notice. District staff adapted to support both environments. NLESD increased options for virtual connections via Google Meets and TEAMS. Professional learning and meetings can now take place virtually, with staff transitioning smoothly between in-person events and online connections. Teamwork was enhanced and staff across divisions worked together to quickly distribute information and resources and to support schools and students. Partnerships with other agencies were strengthened, particularly with the Department of Health and Community Services and Regional Health Authorities.

### **Integration with Core Government**

In 2021, the Government of Newfoundland and Labrador announced NLESD would be integrated with the core government, and the Board of Trustees dissolved. There has been a commitment on the part of the Government of Newfoundland and Labrador to ensure the change will not negatively impact the classroom, and NLESD and Government have been working together to integrate operations. Working groups for programs and student services; information technology; human resources; facilities and student transportation; finance and procurement; and, policy and legislation have been meeting regularly since January 2023. There are challenges related to the merging of systems, staffing, policies, and practices. However, there are also many opportunities to combine and focus EDU and NLESD efforts to modernize the public school system and support student success. Full integration is planned for January 2024.

### **Recruitment and Retention of Staff**

Like all other school districts across Canada, NLESD is facing challenges recruiting both teaching and support staff. We have particular challenges in recruiting specialists (e.g. guidance counsellors and educational psychologists), as well as in recruiting teaching staff for remote areas. To address these challenges, NLESD has strengthened its recruitment initiatives for all classifications and is proactive in targeting prospective employees. Participating in regular meetings with educational partners (e.g. MUN, NLTA), attending or organizing career and job fairs, hiring a new human resources recruitment manager, seeking feedback from new employees, and making changes to

hiring practices are all ways that NLESD is working to improve its recruitment of teaching and support staff.

## Appendix A: NL English School Board Members Transition Board 2022-2023

Title	Name	Email
Deputy Minister, Education Transformation	<b>Dr. Greg O’Leary, Chair</b>	<a href="mailto:gregoleary@gov.nl.ca">gregoleary@gov.nl.ca</a>
Deputy Minister, Finance	<b>Michelle Jewer</b>	<a href="mailto:michellejewer@gov.nl.ca">michellejewer@gov.nl.ca</a>
Secretary, Treasury Board	<b>Elizabeth Lane</b>	<a href="mailto:elizabethlane@gov.nl.ca">elizabethlane@gov.nl.ca</a>
Deputy Minister, Transportation and Infrastructure	<b>Cory Grandy</b>	<a href="mailto:corygrandy@gov.nl.ca">corygrandy@gov.nl.ca</a>
Deputy Minister, Justice and Public Safety	<b>Denis Mahoney, Vice-Chair</b>	<a href="mailto:mahoneydenis@gov.nl.ca">mahoneydenis@gov.nl.ca</a>
Chief Information Officer, Office of the Chief Information Officer	<b>Blair White</b>	<a href="mailto:blairwhite@gov.nl.ca">blairwhite@gov.nl.ca</a>

# Appendix B: Financial Statements

# Newfoundland and Labrador English School District

**Consolidated financial statements**  
**June 30, 2023**



## Statement of responsibility

The accompanying consolidated financial statements of the Newfoundland and Labrador English School District [the "District"] are the responsibility of management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards.

In carrying out its responsibilities, management maintains appropriate systems of internal and administrative controls designed to provide reasonable assurance that transactions are executed in accordance with proper authorization, that assets are properly accounted for and safeguarded, and that financial information produced is relevant and reliable.

The Board of Trustees [the "Board"] met with management and its external auditors to review a draft of the consolidated financial statements and to discuss any significant financial reporting or internal control matters prior to their approval of the finalized consolidated financial statements.

Ernst & Young LLP, Chartered Professional Accountants, as the Board's appointed external auditor, has audited the consolidated financial statements. The auditor's report is addressed to the members of the Board and appears on the following page. The auditor's opinion is based upon an examination conducted in accordance with Canadian generally accepted accounting standards, performing such tests and other procedures as they consider necessary to obtain reasonable assurance that the consolidated financial statements are free from material misstatement and present fairly the consolidated financial position and consolidated results of the District in accordance with Canadian public sector accounting standards.



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Superintendent of Schools

# Independent auditor's report

To the Board of Trustees of the  
Newfoundland and Labrador English School District

## Opinion

We have audited the consolidated financial statements of the **Newfoundland and Labrador English School District** [the "District"], which comprise the consolidated statement of financial position as at June 30, 2023, and the consolidated statement of operations, consolidated statement of changes in net debt and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the District as at June 30, 2023, and its consolidated financial performance, its consolidated net debt and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

## Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the consolidated financial statements* section of our report. We are independent of the District in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Other information

Management is responsible for the other information. The other information is comprised of the Annual Report.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information, and in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

We obtained the Annual Report prior to the date of this auditor's report. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.

## Responsibilities of management and those charged with governance for the consolidated financial statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the District's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the District or to cease operations, or has no realistic alternative but to do so.



Those charged with governance are responsible for overseeing the District's financial reporting process.

**Auditor's responsibilities for the audit of the consolidated financial statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the District to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the District audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

St. John's, Canada  
February 9, 2024

*Ernst & Young LLP*

Chartered Professional Accountants





## Newfoundland and Labrador English School District

### Consolidated statement of financial position

As at June 30

	2023	2022
	\$	\$
<b>Financial assets</b>		
Cash	19,178,169	24,513,809
Cash held by schools	13,365,578	12,409,831
Short-term investments <i>[note 5]</i>	14,466,318	2,792,459
Accounts receivable	122,601	4,606,917
Due from government entities <i>[notes 6 and 11]</i>	6,289,321	2,859,370
Teachers' salary accrual receivable	89,322,143	87,740,998
	<u>142,744,130</u>	<u>134,923,384</u>
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities <i>[note 9]</i>	18,770,643	14,306,639
Due to government entity <i>[notes 10 and 11]</i>	—	30,573
Teachers' salary accrual payable	89,322,143	87,740,998
Accrued vacation pay	6,063,760	6,596,261
Accrued severance pay <i>[note 12]</i>	3,217,366	3,678,576
Accrued sick leave <i>[note 13]</i>	65,801,414	68,355,702
Long-term debt <i>[schedules 8 and 8A]</i>	14,390,028	17,049,828
Asset retirement obligation <i>[note 20]</i>	212,296,907	206,811,193
Obligation under capital leases <i>[note 14]</i>	455,903	710,543
Deferred revenue <i>[note 16]</i>	15,399,200	3,705,519
School-based deferred revenue	7,388,729	6,187,918
	<u>433,106,093</u>	<u>415,173,750</u>
<b>Net debt</b>	<u>(290,361,963)</u>	<u>(280,250,366)</u>
<b>Non-financial assets</b>		
Prepaid expenses <i>[note 7]</i>	2,202,940	2,436,192
Tangible capital assets, net <i>[note 19]</i>	872,910,488	919,223,045
	<u>875,113,428</u>	<u>921,659,237</u>
<b>Accumulated surplus</b>		
Accumulated surplus – restricted <i>[note 17]</i>	1,154,635	1,181,999
Accumulated surplus – unrestricted	583,596,830	640,226,872
	<u>584,751,465</u>	<u>641,408,871</u>

See accompanying notes

## Newfoundland and Labrador English School District

### Consolidated statement of operations

Year ended June 30

	Budget	2023	2022
	\$	\$	\$
<b>Revenue</b>			
Provincial government grants <i>[schedule 1]</i>	835,427,115	839,452,121	837,249,129
Funds from school-based activities	—	17,597,046	12,778,477
Other income <i>[schedule 1]</i>	7,015,500	6,440,047	6,007,181
Capital transfers from government	—	6,132,465	21,871,211
	<u>842,442,615</u>	<u>869,621,679</u>	<u>877,905,998</u>
<b>Expenditures <i>[note 18]</i></b>			
Instructional <i>[schedule 3]</i>	684,178,885	676,939,551	665,202,145
Operations and maintenance <i>[schedule 6]</i>	80,366,698	91,688,600	97,826,861
Amortization of tangible capital assets <i>[note 20]</i>	—	50,879,656	75,236,555
Pupil transportation <i>[schedule 7]</i>	60,781,230	59,380,109	55,702,400
School-based activities	—	18,560,287	11,684,147
Administration <i>[schedule 2]</i>	7,342,472	8,540,375	7,986,491
Information technology <i>[schedule 5]</i>	6,810,351	7,477,219	6,760,397
Accretion of asset retirement obligation	—	5,485,714	—
Human resources <i>[schedule 2]</i>	2,659,115	3,053,723	2,753,640
Loss on sale of capital assets	—	2,761,591	965,732
Centre for Distance Learning and Innovation ["CDLI"] <i>[schedule 4]</i>	2,017,583	1,512,260	1,479,493
	<u>844,156,334</u>	<u>926,279,085</u>	<u>925,597,861</u>
<b>Annual deficit from operations</b>	<u>(1,713,719)</u>	<u>(56,657,406)</u>	<u>(47,691,863)</u>
Accumulated surplus – unrestricted, beginning of year		640,226,872	687,071,434
Annual deficit from operations		(56,657,406)	(47,691,863)
Transferred to restricted surplus		27,364	847,301
<b>Accumulated surplus – unrestricted, end of year</b>		<u>583,596,830</u>	<u>640,226,872</u>
Accumulated surplus – restricted, beginning of year		1,181,999	2,029,300
Transferred from unrestricted surplus		(27,364)	(847,301)
<b>Accumulated surplus – restricted, end of year</b>		<u>1,154,635</u>	<u>1,181,999</u>

See accompanying notes

## Newfoundland and Labrador English School District

### Consolidated statement of changes in net debt

Year ended June 30

	2023	2022
	\$	\$
<b>Annual deficit from operations</b>	<u>(56,657,406)</u>	<u>(47,691,863)</u>
<b>Changes in tangible capital assets</b>		
Acquisition of tangible capital assets	(7,540,982)	(23,301,813)
Recognition of asset retirement obligation	—	(206,811,193)
Loss on sale of tangible capital assets	2,761,591	965,732
Proceeds on disposal of tangible capital assets	212,292	464,046
Amortization of tangible capital assets	50,879,656	75,236,555
<b>Decrease (increase) in net book value of tangible capital assets</b>	<u>46,312,557</u>	<u>(153,446,673)</u>
<b>Changes in other non-financial assets</b>		
Decrease in prepaid expenses	<u>233,252</u>	<u>30,573</u>
Decrease in net debt	(10,111,597)	(201,107,963)
Net debt, beginning of year	<u>(280,250,366)</u>	<u>(79,142,403)</u>
<b>Net debt, end of year</b>	<u>(290,361,963)</u>	<u>(280,250,366)</u>

*See accompanying notes*

## Newfoundland and Labrador English School District

### Consolidated statement of cash flows

Year ended June 30

	2023	2022
	\$	\$
<b>Operating activities</b>		
Annual deficit from operations	(56,657,406)	(47,691,863)
Add (deduct) items not affecting cash		
Amortization of tangible capital assets	50,879,656	75,236,555
Accretion of asset retirement obligation	5,485,714	—
Loss on sale of tangible capital assets	2,761,591	965,732
Change in accrued vacation pay	(532,501)	111,760
Change in accrued sick leave	(2,554,288)	(2,319,002)
Change in accrued severance pay	(461,210)	(1,686,698)
Changes in non-cash working capital balances related to operations		
Short-term investments	(11,673,859)	(57,468)
Accounts receivable	4,484,316	(3,016,097)
Due from government entities	(3,429,951)	4,295,292
Prepaid expenses	233,252	30,574
Deferred revenue (including school-based)	12,894,492	(3,218,763)
Accounts payable and accrued liabilities	4,464,004	2,674,468
Due to government entities	(30,573)	(1,859,317)
<b>Cash provided by operating activities</b>	<b>5,863,237</b>	<b>23,465,173</b>
<b>Capital activities</b>		
Acquisition of tangible capital assets	(7,540,982)	(23,301,813)
Proceeds on disposal of tangible capital assets	212,292	464,046
Repayment of obligation under capital leases	(254,640)	(294,229)
<b>Cash used in capital activities</b>	<b>(7,583,330)</b>	<b>(23,131,996)</b>
<b>Financing activities</b>		
Proceeds from issuance of long-term debt	—	307,123
Repayment of long-term debt	(2,659,800)	(2,736,236)
<b>Cash used in financing activities</b>	<b>(2,659,800)</b>	<b>(2,429,113)</b>
<b>Net change in cash during the year</b>	<b>(4,379,893)</b>	<b>(2,095,936)</b>
Cash, beginning of year	36,923,640	39,019,576
<b>Cash, end of year</b>	<b>32,543,747</b>	<b>36,923,640</b>
<b>Represented by</b>		
Cash	19,178,169	24,513,809
Cash held by schools	13,365,578	12,409,831
	<b>32,543,747</b>	<b>36,923,640</b>

See accompanying notes

# **Newfoundland and Labrador English School District**

## **Notes to consolidated financial statements**

June 30, 2023

### **1. Nature of operations**

The Newfoundland and Labrador English School District [the "District"] is responsible for the operations and maintenance of all English-speaking schools in the Province of Newfoundland and Labrador. The District was formed September 1, 2013 after the Government of Newfoundland and Labrador [the "Province"] amalgamated four previous boards known as Eastern School District, Western School District, Nova Central School District and Labrador School District.

### **2. Summary of significant accounting policies**

These consolidated financial statements are prepared in accordance with Canadian public sector accounting standards which, for purposes of the District's consolidated financial statements, are represented by accounting recommendations of the Public Sector Accounting Board of CPA Canada.

These consolidated financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of accounting policies summarized below:

#### **Basis of presentation**

These consolidated financial statements reflect the assets, liabilities, revenues and expenditures of the District. This reporting entity comprises all organizations controlled by the District and accountable to the District for the administration of their own financial affairs and resources. These organizations are Newfoundland and Labrador Education Foundation Inc., Newfoundland and Labrador International Student Education Inc. and the schools for which the District is accountable.

#### **Revenue**

The District's main source of funding is derived from the Government of Newfoundland and Labrador Department of Education [the "Department"]. The Department provides funding for operations, transportation, teacher salaries and severance pay. Funding for capital expenditures and major alterations and improvements is provided by the Department of Transportation and Works. Government transfers with stipulations restricting their use are recognized as revenue when the transfer is authorized, and the eligibility criteria are met. When the transfer gives rise to an obligation that constitutes a liability, the transfer is recognized in revenue when the liability is settled. Interest income is recognized as it is earned.

#### **Expenses**

Expenses are recorded on an accrual basis as they are incurred and measurable based on receipt of goods and services.

#### **Restricted surplus**

Certain operating revenues including gains on sales of tangible capital assets, which do not meet the criteria for deferred revenue, are internally restricted by the Board of Trustees [the "Board"]. Restricted funds have been recorded as revenue and transferred to restricted surplus.

## Newfoundland and Labrador English School District

### Notes to consolidated financial statements

June 30, 2023

#### Leases

Leases that transfer to the District, substantially all of the risks and rewards incidental to ownership of the leased items are accounted for as capital leases. Assets acquired under a capital lease result in a tangible capital asset and an obligation being recorded equal to the lesser of the present value of the minimum lease payments and the property's fair value at the inception of the lease.

All other leases are accounted for as operating leases and the related payments are expensed as incurred.

#### Tangible capital assets

Tangible capital assets assumed by the District on September 1, 2013, as a result of legislation passed pursuant to the *Schools Act, 1997* and the *Education Act*, were recorded based on the carrying values shown on the audited financial statements of the predecessor entities.

Tangible capital assets are amortized on a straight-line basis over their estimated useful lives, using the following rates:

Buildings	25–40 years
Furniture and equipment ["F&E"]	5–10 years
Service vehicles	5 years
Buses	12 years
Miscellaneous	5 years

#### Asset retirement obligations

The District accounts for an asset retirement obligation in the period during which a legal obligation associated with the retirement of a tangible capital asset is incurred and when a reasonable estimate of this amount can be made. The asset retirement obligation is initially measured at the best estimate of the expenditure required to settle the present obligation at the consolidated balance sheet date. A corresponding amount is added to the carrying amount of the related asset and is then amortized over its useful life. Changes in the liability due to the passage of time are recognized as interest expense in net income with a corresponding increase in the liability.

At each consolidated balance sheet date, the asset retirement obligation is reviewed and adjusted to reflect the then current best estimate of the liability. Such adjustments may result from changes in the assumptions used to estimate the undiscounted cash flows required to settle the obligation, including changes in estimated probabilities, amounts and timing of settlement, as well as changes in the legal requirements of the obligation and in the discount rate. These changes are recognized as an increase or decrease in the carrying amount of the asset retirement obligation, with a corresponding adjustment to the carrying amount of the related asset.

## **Newfoundland and Labrador English School District**

### **Notes to consolidated financial statements**

June 30, 2023

#### **Teachers' and student assistants' payroll**

The Province processes the payrolls and remits the source deductions directly to the appropriate agencies. The amounts recorded in the consolidated financial statements represent gross salaries and employee benefits as reported by the Department for the year.

#### **Pension costs**

All permanent employees of the District are covered by pension plans administered by the Province. Contributions to these plans are required from both the employee and the District. Post-retirement obligations to employees are the responsibility of the Province and, as such, the employer contributions for pensions are recognized in the accounts.

#### **Employee future benefits**

The District's employee future benefits include accrued sick leave and severance.

##### *Accrued sick leave*

The District provides certain employees with sick leave benefits that accumulate but do not vest. The benefits provided to employees vary based upon classification within the various negotiated agreements. An actuarially determined accrued liability has been recorded in the consolidated financial statements for non-vesting sick leave benefits. The cost of non-vesting sick leave benefits is actuarially determined using management's best estimate of salary escalation, accumulated sick days at retirement, long-term inflation rates and discount rates.

##### *Accrued severance*

The District had in effect severance pay policies whereby certain employees were entitled to a severance payment upon leaving employment with the District. Based on collective agreements and changes that were introduced to the severance benefit for non-union employees, employees with at least one year of eligible service were entitled to a lump sum payout of their accrued severance benefit based on pay and service. While these scheduled payouts have been made, the eligible employees also had the option to defer their severance payouts to retirement, leaving a severance liability balance. This remaining severance liability is no longer actuarially determined at the end of each period. Instead, it is accrued based on the actual remaining payouts due.

#### **Use of accounting estimates**

The preparation of consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as at the date of the consolidated financial statements and the reported amounts of revenues and expenditures during the reporting periods. Areas requiring the use of management's estimates include the allowance for doubtful accounts, employee future benefits, environmental remediation costs, asset retirement obligations, and the useful lives of tangible capital assets. Actual results could differ from those estimates.

## Newfoundland and Labrador English School District

### Notes to consolidated financial statements

June 30, 2023

#### Long-lived assets

Long-lived assets are reviewed for impairment upon the occurrence of events or changes in circumstances indicating that the service potential may not be recoverable.

#### 3. Change in accounting policies

##### Asset retirement obligations

Effective July 1, 2022, the District adopted Section 3400 of the Public Sector Accounting Standards handbook – *Revenue*. There were no significant impact of the adoption of this standard on the District's consolidated financial statements.

#### 4. Bond coverage

As at the consolidated statement of financial position date, the Insurance Division of Treasury Board carried fidelity bond coverage covering District employees in the amount of \$300,000 per occurrence.

#### 5. Short-term investments

Short-term investments consist of the following:

	2023 \$	2022 \$
Term deposits and GICs	14,155,923	2,525,661
Marketable securities	298,685	255,088
School investments	11,710	11,710
	<b>14,466,318</b>	<b>2,792,459</b>

#### 6. Due from government entities

Due from government entities consists of the following:

	2023 \$	2022 \$
Government of Newfoundland and Labrador – Operating	4,964,193	1,898,109
Government of Canada – HST	505,547	200,800
Government of Newfoundland and Labrador – HST from schools	819,581	760,461
	<b>6,289,321</b>	<b>2,859,370</b>



## Newfoundland and Labrador English School District

### Notes to consolidated financial statements

June 30, 2023

#### 7. Prepaid expenses

Prepaid expenses consist of the following:

	2023	2022
	\$	\$
Municipal service fees	811,164	741,945
Software support and licensing	1,263,534	1,599,197
Insurance	128,242	95,050
	<u>2,202,940</u>	<u>2,436,192</u>

#### 8. Bank indebtedness

The District has an authorized operating demand loan of \$4,000,000, bearing interest at Royal Bank prime, less 0.65%, which was unused as at June 30, 2023 and 2022. In accordance with the *Schools Act, 1997*, the operating demand loan was supported by a letter of approval to borrow provided by the Minister of Education.

#### 9. Accounts payable and accrued liabilities

Accounts payable and accrued liabilities consist of the following:

	2023	2022
	\$	\$
Trade payables	11,719,267	8,517,289
Accrued wages	2,020,745	1,478,343
Accrued payroll deductions	744,746	1,144,280
Accrued liabilities	3,481,918	2,384,667
Scholarship funds	803,967	782,060
	<u>18,770,643</u>	<u>14,306,639</u>

#### 10. Due to government entity

Due to government entities consists of the following:

	2023	2022
	\$	\$
Government of Newfoundland and Labrador – Transportation	—	30,573

## Newfoundland and Labrador English School District

### Notes to consolidated financial statements

June 30, 2023

#### 11. Due from/to related parties

The District's related party transactions occur with the Province.

Amounts receivable and payable from/to the Province are disclosed in notes 6 and 10, respectively. Certain tangible capital assets, such as the Avalon Regional office in St. John's, are utilized by the District and are not reflected in these consolidated financial statements as legal title is held by the Province. The Province does not charge the District any amounts for the use of such assets; however, operating costs and minor alterations and improvements are the responsibility of the District.

#### 12. Accrued severance pay

The District provides a severance payment to employees upon retirement, resignation or termination.

Due to changes in the Newfoundland and Labrador Association of Public and Private Employees ["NAPE"] and the Canadian Union of Public Employees ["CUPE"] Collective Agreements effective March 31, 2018, severance benefits accrued as at March 31, 2018 were paid out to NAPE and CUPE employees with at least one year of eligible service. Similar changes were introduced to the severance benefit for management and non-bargaining employees through the *Salary Restraint and Extinguishment of Severance Pay Act*. Severance benefits accrued as at May 31, 2018 were paid out to employees with at least one year of eligible service. The severance payout was based on one week of salary for each full year of eligible employment to a maximum of 20 weeks.

Due to changes in the Newfoundland and Labrador Teacher's Association ["NLTA"] Collective Agreement effective March 31, 2018, severance benefits accrued as at March 31, 2018 were paid out to employees with at least one year of eligible service. The severance payout was based on 2% of annual salary for each full year of employment to a maximum of 40% of annual salary.

All employees had the option to defer payment but will not accrue any further severance benefits. There will be no change to the amount payable in future years. The amount remaining in the severance liability for the current fiscal year is comprised of these deferred payouts. This severance liability is no longer actuarially determined at the end of each period. Instead, it is accrued based on the actual remaining payouts due.

	2023	2022
	\$	\$
Teachers [NLTA]	2,875,043	3,354,314
District employees [CUPE/NAPE/management and non-bargaining]	342,323	324,262
<b>Total accrued severance pay</b>	<b>3,217,366</b>	<b>3,678,576</b>

## Newfoundland and Labrador English School District

### Notes to consolidated financial statements

June 30, 2023

#### 13. Accrued sick leave

The actuarial valuation date for sick leave accruals was June 30, 2021. The discount rate is based on the discount rate curve developed by management's actuary for public sector plans. District employees include NAPE, CUPE, Management, and non-bargaining.

	2023 \$	2022 \$
<b>Accrued sick leave</b>		
Sick leave [teachers]		
Accrued benefit liability, beginning of year	63,827,047	65,165,923
Benefit expense	5,454,788	5,353,336
Benefits paid	(7,190,073)	(6,692,212)
<b>Accrued benefit liability [teachers], end of year</b>	<b>62,091,762</b>	<b>63,827,047</b>
Sick leave [district employees]		
Accrued benefit liability, beginning of year	4,528,655	5,508,781
Benefit expense	489,717	511,338
Benefits paid	(1,308,720)	(1,491,464)
<b>Accrued benefit liability [district employees], end of year</b>	<b>3,709,652</b>	<b>4,528,655</b>
<b>Total accrued sick leave liability, end of year</b>	<b>65,801,414</b>	<b>68,355,702</b>
Unamortized portion of actuarial gain	(7,561,017)	(7,993,548)
<b>Total accrued sick leave obligation</b>	<b>58,240,397</b>	<b>60,362,154</b>

Reconciliation of accrued benefit obligation from June 30, 2022 to June 30, 2023:

	District employees \$	Teachers \$	Total \$
<b>Accrued benefit obligation as at June 2022</b>	4,020,310	56,341,844	60,362,154
Current period benefit cost	445,027	4,323,343	4,768,370
Benefits payments/contributions	(1,308,720)	(7,190,073)	(8,498,793)
Interest on the accrued benefit obligation	98,683	1,509,983	1,608,666
<b>Accrued benefit obligation as at June 2023</b>	<b>3,255,300</b>	<b>54,985,097</b>	<b>58,240,397</b>

## Newfoundland and Labrador English School District

### Notes to consolidated financial statements

June 30, 2023

The significant actuarial assumptions used in measuring the accrued sick pay benefit expense and liability are as follows:

Discount rate – liability	<b>2.75% as at June 30, 2023</b> 2.75% as at June 30, 2022
Discount rate – benefit expense	<b>2.75% in fiscal 2023</b> 2.75% in fiscal 2022
Rate of compensation increase	<b>3.75% for promotions and merit, and inflation as at June 30, 2023</b> 3.50% for promotions and merit, and inflation as at June 30, 2022

#### 14. Obligation under capital leases

The District has entered into capital leases with the Royal Bank of Canada for various copiers. The leases have a purchase option of \$1 at the end of the lease. Interest has been imputed at various rates for these leases. Total interest paid on these leases for the year ended June 30, 2023 was \$36,574.

Future minimum payments under these capital leases are as follows for the years ending:

	<u>\$</u>
2024	241,669
2025	159,068
2026	66,278
Total future minimum lease payments	<u>467,015</u>
Less amount representing interest	<u>(11,112)</u>
	<u>455,903</u>

#### 15. Financial instruments

The District's financial instruments consist of cash, short-term investments, accounts receivable, accounts payable and accrued liabilities, employee benefits payable and long-term obligations. It is management's opinion that the District is not exposed to significant interest rate risk, currency or credit risks arising from these financial instruments.

## Newfoundland and Labrador English School District

### Notes to consolidated financial statements

June 30, 2023

#### 16. Deferred revenue

Deferred revenue represents funding designated for specific purposes for which the revenue recognition criteria have not been met. The funding is deferred and included in revenue when authorized and all eligibility criteria have been met, provided there are no stipulations that give rise to a liability. Changes in the funding deferred to future periods are as follows:

	2023 \$	2022 \$
<b>Balance, beginning of year</b>	<b>3,705,519</b>	5,380,629
Less amounts recognized as revenue in the year	<b>(3,219,711)</b>	(2,180,462)
Add amounts funded during the year	<b>14,913,392</b>	505,352
<b>Balance, end of year</b>	<b>15,399,200</b>	3,705,519

Deferred revenue comprises the following:

	2023 \$	2022 \$
Operations and maintenance	<b>13,316,290</b>	913,179
Instruction	<b>1,316,404</b>	2,025,834
Pupil transportation	<b>766,506</b>	766,506
	<b>15,399,200</b>	3,705,519

#### 17. Restricted surplus

In 2019, the Board approved up to \$2.7 million of restricted surplus for the purchase of a new financial management system, of which \$1,154,635 [2022 – \$1,181,999] has been used to date.

## Newfoundland and Labrador English School District

### Notes to consolidated financial statements

June 30, 2023

#### 18. Expenses by object

The following represents expenses by object of the major types of expenses incurred by the District.

	2023	2022
	\$	\$
Salaries and benefits	733,504,523	720,062,355
Amortization	50,879,656	75,236,555
Contracted services	39,557,528	37,519,203
Utilities	36,927,935	35,848,956
Repairs and maintenance	13,637,546	13,895,916
Materials and supplies	9,948,798	19,250,461
School-based funds activities	18,560,287	11,684,147
Vehicle operating costs	5,320,289	3,937,355
Travel and professional development	3,338,739	2,410,125
Software licenses and subscriptions	2,756,678	1,747,288
Other	3,208,327	1,467,318
Grant and subsidies	821,636	789,056
Interest on long-term debt	525,393	473,748
Accretion of asset retirement obligation	5,485,714	—
Professional fees	1,542,649	839,380
Fundraising	263,387	435,998
	<u>926,279,085</u>	<u>925,597,861</u>

#### 19. Tangible capital assets

	2023						
	Land	Buildings	F&E	Service Vehicles	Buses	Misc.	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost</b>							
Opening balance	25,161,166	1,538,165,460	57,475,098	2,232,310	36,841,354	6,967,299	1,666,842,687
Additions	—	6,057,765	410,473	319,517	753,227	—	7,540,982
Disposals	—	(9,122,263)	—	—	(2,829,598)	—	(11,951,861)
Closing balance	<u>25,161,166</u>	<u>1,535,100,962</u>	<u>57,885,571</u>	<u>2,551,827</u>	<u>34,764,983</u>	<u>6,967,299</u>	<u>1,662,431,808</u>
<b>Accumulated amortization</b>							
Opening balance	—	669,980,270	51,272,365	1,956,021	21,486,819	2,924,166	747,619,641
Disposals	—	(6,201,911)	—	—	(2,776,066)	—	(8,977,977)
Amortization	—	46,256,848	1,632,774	42,903	2,626,584	320,547	50,879,656
Closing balance	<u>—</u>	<u>710,035,207</u>	<u>52,905,139</u>	<u>1,998,924</u>	<u>21,337,337</u>	<u>3,244,713</u>	<u>789,521,320</u>
<b>Net book value</b>	<u>25,161,166</u>	<u>825,065,755</u>	<u>4,980,432</u>	<u>552,903</u>	<u>13,427,646</u>	<u>3,722,586</u>	<u>872,910,488</u>

## Newfoundland and Labrador English School District

### Notes to consolidated financial statements

June 30, 2023

	2022						Total \$
	Land \$	Buildings \$	F&E \$	Service Vehicles \$	Buses \$	Misc. \$	
<b>Cost</b>							
Opening balance	25,131,166	1,315,193,774	56,060,227	2,419,571	36,740,799	7,463,843	1,443,009,380
Additions	30,000	228,100,775	1,414,871	—	100,555	466,806	230,113,007
Disposals	—	(5,129,089)	—	(187,261)	—	(963,350)	(6,279,700)
Closing balance	25,161,166	1,538,165,460	57,475,098	2,232,310	36,841,354	6,967,299	1,666,842,687
<b>Accumulated amortization</b>							
Opening balance	—	603,770,625	49,625,291	2,100,380	18,559,393	3,177,320	677,233,009
Additions	—	—	—	—	—	15,603	15,603
Disposals	—	(3,932,960)	—	(187,261)	—	(745,304)	(4,865,525)
Amortization	—	70,142,605	1,647,074	42,903	2,927,426	476,547	75,236,555
Closing balance	—	669,980,270	51,272,365	1,956,022	21,486,819	2,924,166	747,619,642
<b>Net book value</b>	25,161,166	868,185,190	6,202,733	276,288	15,354,535	4,043,133	919,223,045

#### 20. Asset retirement obligations

The District's asset retirement obligations relate to asbestos in buildings that consist mainly of schools, in addition to some residential and commercial buildings. The buildings have no set retirement date; however the remaining useful lives of the buildings range from 1 – 48 years, and the asset retirement obligations will be amortized straight-line over the remaining useful lives. There is also a small obligation related to some equipment owned by the District with estimated useful lives between 5-10 years.

The liability estimate was based on research conducted by a third party. With regards to the buildings, the research found that the average cost to remove asbestos per square foot varied significantly based on when the buildings were constructed. As a result, the buildings were grouped based on year of construction, and a cost applied based on the third-party research.

The District has not escalated or discounted the costs associated with the asset retirement obligation as the date of retirement of each building is unknown. If the District had escalated and discounted the asset retirement obligations based on the remaining useful lives of the assets, the difference was found to be immaterial.

## Newfoundland and Labrador English School District

### Notes to consolidated financial statements

June 30, 2023

	2023		
	Buildings \$	F&E \$	Total \$
Opening balance	206,629,193	182,000	206,811,193
Accretion	5,480,254	5,460	5,485,714
<b>Ending balance</b>	<b>212,109,447</b>	<b>187,460</b>	<b>212,296,907</b>

	2022		
	Buildings \$	F&E \$	Total \$
Opening balance	—	—	—
Additions	206,629,193	182,000	206,811,193
<b>Ending balance</b>	<b>206,629,193</b>	<b>182,000</b>	<b>206,811,193</b>

#### 21. Contingencies

The District is subject to claims and lawsuits. Many of these claims may take several years to resolve. Management is of the opinion that the ultimate resolution of any legal proceedings will not have a material effect on the District's consolidated financial position.

#### 22. Comparative figures

Certain prior-year figures have been adjusted to conform to the current year presentation.

#### 23. Subsequent event

Effective January 1, 2024, the District was integrated into the Department of Education.



## Consolidated schedule of revenue

Year ended June 30

	Budget	2023	2022
	\$	\$	\$
<b>Provincial government grants</b>			
Regular operating grants	143,456,585	115,598,628	117,105,141
Salaries and benefits – teachers and substitutes	600,940,000	620,100,474	613,613,511
Contracted pupil transportation	32,014,070	31,885,955	29,285,459
Salaries and benefits – student assistants	26,667,800	29,787,239	26,655,507
Board-owned pupil transportation	21,016,047	21,051,600	20,500,606
Special grants and projects	—	8,667,701	17,311,024
Alternate pupil transportation	7,641,113	7,641,113	8,232,506
Salaries and benefits – executive and senior management	3,581,500	4,609,411	4,435,375
Pupil transportation administration	110,000	110,000	110,000
	<u>835,427,115</u>	<u>839,452,121</u>	<u>837,249,129</u>
<b>Other income</b>			
Nunatsiavut government grants	—	2,240,328	2,218,985
Miscellaneous	—	625,304	1,421,517
Tuition revenue	1,300,000	1,627,853	1,333,300
Fundraising and donations	—	289,413	559,795
Revenue from rental of schools and facilities	22,000	296,330	215,431
Interest on investments and bank	5,573,500	1,155,969	209,859
Revenue from bus charters	120,000	204,850	48,294
	<u>7,015,500</u>	<u>6,440,047</u>	<u>6,007,181</u>

**Consolidated schedule of administration and  
human resources expenditures**

Year ended June 30

	Budget	2023	2022
	\$	\$	\$
<b>Administration expenditures</b>			
Salaries and benefits – board office staff	3,790,386	3,839,593	3,737,052
Salaries and benefits – executive and senior management	1,205,006	1,221,907	1,210,577
Communications – voice and data	825,629	788,037	821,650
Professional fees	533,000	1,327,010	537,439
Fundraising, donations and scholarships	16,500	263,387	474,399
Electricity and fuel	232,230	250,410	242,866
Facility rentals	226,200	240,172	236,512
Snow clearing	142,102	176,736	151,416
Other	32,000	50,579	147,842
Postage	102,165	150,205	121,553
Garbage collection and municipal fees	97,750	81,346	105,753
Office supplies	68,600	86,704	91,369
Board meeting expenses	3,904	825	37,746
Membership fees	19,500	11,118	19,493
Advertising and public relations	21,500	27,015	17,715
Travel and professional learning	13,500	19,426	11,914
Office equipment rentals and repairs	10,000	5,904	11,087
Recovery of bad debt	2,500	1	10,108
<b>Total administration expenditures</b>	<b>7,342,472</b>	<b>8,540,375</b>	<b>7,986,491</b>
<b>Human resources expenditures</b>			
Salaries and benefits	2,411,219	2,787,585	2,512,391
Personnel services	166,700	159,916	173,853
Recruitment and training	57,596	81,304	60,867
Travel and professional learning	23,600	24,918	6,529
<b>Total human resource expenditures</b>	<b>2,659,115</b>	<b>3,053,723</b>	<b>2,753,640</b>

### Consolidated schedule of instructional expenditures

Year ended June 30

	Budget	2023	2022
	\$	\$	\$
<b>Instructional salaries and benefits</b>			
Salaries and benefits – regular teachers	594,633,400	575,633,163	571,871,329
Salaries and benefits – student assistants	31,439,000	29,787,238	26,640,003
Salaries and benefits – substitute teachers	31,888,500	38,444,928	35,843,852
Salaries and benefits – school secretaries	13,820,638	13,472,117	13,202,095
Salaries and benefits – program directors	2,495,293	3,258,541	3,305,567
Salaries and benefits – Indigenous teachers	—	1,147,457	1,156,756
Salaries and benefits – special projects	—	571,855	615,849
Salaries and benefits – Board employees	845,867	689,944	737,367
Salaries and benefits – program specialist	—	6,022,383	5,836,072
Change in employee future benefits accrual	—	(3,015,498)	(4,005,699)
	<u>675,122,698</u>	<u>666,012,128</u>	<u>655,203,191</u>
<b>Instructional materials</b>			
Materials – school allocation	7,224,168	7,880,345	7,310,585
Materials – district allocation	136,019	514,373	529,930
Indigenous peoples programs	—	410,379	346,876
Special grants and projects	—	410,758	195,099
Student services equipment	187,960	130,475	168,758
	<u>7,548,147</u>	<u>9,346,330</u>	<u>8,551,248</u>
<b>Travel and professional learning</b>			
Instructional staff	1,352,452	1,313,859	1,185,465
Indigenous peoples programs	—	11,550	41,897
	<u>1,352,452</u>	<u>1,325,409</u>	<u>1,227,362</u>
<b>Other instructional costs</b>			
Other	155,588	255,684	220,344
	<u>155,588</u>	<u>255,684</u>	<u>220,344</u>
<b>Total instructional expenditures</b>	<u>684,178,885</u>	<u>676,939,551</u>	<u>665,202,145</u>

**Consolidated schedule of Centre for Distance Learning  
and Innovation expenditures**

Year ended June 30

	<b>Budget</b>	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Instructional materials and resources	296,400	<b>338,591</b>	432,289
Grants and subsidies	1,351,500	<b>821,636</b>	750,656
Salaries and benefits	213,083	<b>230,011</b>	216,513
Travel and professional learning	106,900	<b>85,107</b>	44,366
Communications – voice and data	49,700	<b>36,915</b>	35,669
<b>Total CDLI expenditures</b>	<b>2,017,583</b>	<b>1,512,260</b>	<b>1,479,493</b>

**Consolidated schedule of information technology expenditures**

Year ended June 30

	<b>Budget</b>	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Salaries and benefits	3,675,304	<b>3,668,658</b>	3,603,358
Licences and subscriptions	1,640,673	<b>2,540,144</b>	1,569,852
Materials and equipment	1,239,874	<b>970,725</b>	1,290,018
Travel and professional fees	254,500	<b>297,692</b>	297,169
<b>Total information technology expenditures</b>	<b>6,810,351</b>	<b>7,477,219</b>	<b>6,760,397</b>

**Consolidated schedule of operations and maintenance expenditures**

Year ended June 30

	<b>Budget</b>	<b>2023</b>	<b>2022</b>
	\$	\$	\$
Salaries and benefits – janitorial	33,622,744	<b>33,422,969</b>	31,636,187
Maintenance grants expense	—	<b>7,092,056</b>	16,743,892
Electricity	16,004,400	<b>16,325,264</b>	16,205,574
Salaries and benefits – maintenance	7,704,726	<b>8,077,450</b>	8,099,141
Snow clearing	6,086,059	<b>7,402,623</b>	6,609,426
Garbage collection and municipal fees	4,254,156	<b>4,072,558</b>	4,461,355
Repairs and maintenance	4,386,184	<b>4,484,048</b>	3,803,827
Communication – voice and data	2,839,299	<b>2,957,782</b>	2,955,200
Fuel	2,104,200	<b>3,495,194</b>	2,973,405
Janitorial supplies and equipment	2,139,880	<b>2,803,454</b>	2,494,023
Housing	354,630	<b>619,675</b>	845,200
Vehicle operating	333,100	<b>424,902</b>	440,907
Travel and professional learning	193,000	<b>202,949</b>	206,233
Facility rentals	133,920	—	190,100
Vehicle repairs and maintenance	210,400	<b>307,676</b>	162,391
<b>Total operations and maintenance expenditures</b>	<b>80,366,698</b>	<b>91,688,600</b>	<b>97,826,861</b>

### Consolidated schedule of pupil transportation expenditures

Year ended June 30

	Budget	2023	2022
	\$	\$	\$
<b>Board-owned fleet</b>			
Salaries and benefits	12,843,678	13,165,792	12,287,446
Vehicle fuel	3,015,781	2,655,933	2,228,253
Vehicle repairs and maintenance	1,642,915	1,493,492	1,235,743
Interest on long-term debt	444,000	488,845	452,135
Vehicle insurance	356,400	426,640	308,370
Licenses and subscriptions	233,400	216,534	244,741
Vehicle registration	213,800	214,368	208,365
Electricity and fuel	176,000	146,158	195,011
Snow clearing	155,500	167,246	137,374
Communications – voice and data	116,000	107,944	106,626
Garbage collection and municipal fees	97,900	97,761	96,299
Other	78,864	105,407	63,744
Tires	87,000	73,964	71,834
Facility rentals	69,700	82,874	69,839
Building repairs and maintenance	61,650	(9,661)	60,777
Travel and professional learning	49,622	23,240	52,957
Office supplies	10,164	8,873	7,760
Principal payments on bus loans	2,426,421	—	—
	<u>22,078,795</u>	<u>19,465,410</u>	<u>17,827,274</u>
<b>Contracted transportation services</b>			
Regular	30,737,724	32,023,748	30,167,535
Alternate	7,641,113	7,533,780	7,349,994
	<u>38,378,837</u>	<u>39,557,528</u>	<u>37,517,529</u>
<b>District administration</b>			
Salaries and benefits	303,898	343,575	342,766
Travel, professional learning and other	19,700	13,596	14,831
	<u>323,598</u>	<u>357,171</u>	<u>357,597</u>
<b>Total pupil transportation expenditures</b>	<u>60,781,230</u>	<u>59,380,109</u>	<u>55,702,400</u>

### Consolidated schedule of long-term debt

As at June 30

#### Pupil transportation loans, variable rate

Creditor	Monthly principal payments \$	Plus interest	Maturity date	2023 \$	2022 \$
Scotiabank	2,523	Prime -0.25%	2022	—	10,153
CIBC	3,025	Prime	2022	—	15,125
TD Canada Trust	13,293	Prime -1%	2022	—	39,881
Scotiabank	4,687	Prime -0.25%	2023	10,796	69,141
CIBC	3,201	Prime	2023	10,123	45,339
TD Canada Trust	7,873	Prime -1%	2023	23,618	118,087
Scotiabank	4,459	Prime -0.25%	2024	66,879	120,387
TD Canada Trust	6,182	Prime -1%	2024	105,191	179,444
Scotiabank	2,569	Prime -0.25%	2025	65,058	95,886
TD Canada Trust	5,538	Prime	2025	156,402	222,860
TD Canada Trust	6,806	Prime	2025	197,361	279,028
CIBC	5,521	Prime	2025	112,924	179,170
<b>Total variable rate loans</b>				<b>748,352</b>	<b>1,374,501</b>

#### Pupil transportation loans, fixed rate

Creditor	Monthly Blended payments \$	Interest rate	Maturity date	2023 \$	2022 \$
Royal Bank	2,217	3.06%	2022	—	6,360
Royal Bank	3,695	2.01%	2023	11,021	54,653
Royal Bank	3,788	3.02%	2024	57,188	100,891
Royal Bank	4,604	3.08%	2025	130,702	181,435
Royal Bank	8,782	3.03%	2025	258,702	355,190
Royal Bank	23,314	2.96%	2026	864,080	1,114,431
Royal Bank	12,326	2.38%	2027	604,422	737,206
CIBC	18,943	2.10%	2028	1,124,905	1,335,825
Royal Bank	25,752	2.67%	2029	1,834,470	2,077,285
Royal Bank	26,066	3.66%	2030	2,029,249	2,263,087
BMO	32,498	2.56%	2031	2,897,032	3,208,474
TD Canada Trust	33,748	1.35%	2032	3,579,177	3,933,367
TD Canada Trust			2034	250,728	307,123
<b>Total fixed-rate loans</b>				<b>13,641,676</b>	<b>15,675,327</b>
<b>Total long-term debt</b>				<b>14,390,028</b>	<b>17,049,828</b>

Security for certain loans has been provided in the form of chattel mortgages over specific vehicles.



**Consolidated schedule of long-term debt**

Year ended June 30

	<b>2023</b>		
	<b>Balance, beginning of year</b>	<b>Principal repayment for the year</b>	<b>Balance, end of year</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Long-term debt</b>			
Pupil transportation	<b>17,049,828</b>	<b>2,659,800</b>	<b>14,390,028</b>

	<b>\$</b>
Annual principal payments to maturity	
2024	<b>2,407,468</b>
2025	<b>2,316,169</b>
2026	<b>1,958,326</b>
2027	<b>1,791,966</b>
2028	<b>1,644,084</b>
Thereafter	<b>4,272,015</b>
	<b>14,390,028</b>

**Consolidated schedule of adjusted annual surplus from operations**

Year ended June 30

	2023	2022
	\$	\$
<b>Annual deficit from operations</b>	<b>(56,657,406)</b>	<b>(47,691,863)</b>
Add (deduct) expenditures not funded through operating grant		
Amortization of tangible capital assets	50,879,656	75,236,555
Change in employee future benefits accrual	(3,015,498)	(4,005,699)
School-based activities	18,560,287	11,684,147
Change in vacation pay accrual for Board executive	596,405	—
Less non-expenditure items funded through operating grant		
Principal payments on long-term debt and leases	(2,914,440)	(3,030,465)
Tangible capital asset additions funded from operations	(299,967)	(483,067)
Less items from capital sources		
Capital transfers from government	(6,132,465)	(21,871,211)
Loss on disposal of tangible capital assets	2,761,591	965,732
Less revenue from school-based activities	(17,597,046)	(12,778,477)
Add deficit from consolidated entities	(387,424)	(218,848)
<b>Adjusted annual deficit from operations</b>	<b>(14,206,307)</b>	<b>(2,193,196)</b>