



Helping Each Student Achieve

Annual Report

2007-08



www.esdnl.ca



November 17, 2008

Honourable Joan Burke, MHA
Minister of Education
P. O. Box 8700
Confederation Building
St. John's, NL
A1B 4J6



It is my pleasure to present the Annual Report 2007-08 for the Eastern School Board.

The Eastern School Board is mandated as per Section 75 of the *Schools Act, 1997* to organize and administer primary, elementary and secondary education within the district. For the complete mandate, please reference Appendix One. This report provides a balanced summary of the efforts and accomplishments of the Eastern School Board in respect to the goals that are articulated in its strategic plan. It reflects the commitment of the entire learning community of the Eastern School District that includes 41,830 students, 3,039 educational staff, 1,278 support staff, parents, district-level personnel, and other community partners that are associated with our 121 schools. As well, it affirms the Board's commitment to children and learning and to building an efficient and effective school district capable of meeting the needs of each learner for whom it has responsibility.

My signature below is on behalf of the entire Eastern School Board and is indicative of our accountability for the actual results reported.

Sincerely,

MILTON PEACH
Chair

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Eastern School District Overview

Vision:

The Eastern School Board challenges and develops the learning and achievement capabilities of each student in a positive, safe, caring, and socially-just learning environment.

Mission:

Readers should note that the Board changed its mission for 2008-2011 period. The new mission statement is contained in the 2008-2011 Strategic Plan. The following is the original mission statement and progress towards the achievement of same will follow in a later section.

By June 30, 2011, the Eastern School Board will have improved programming and supported safe and caring learning environments for students.

Measure 1:

Improved programming to support an enhanced learning environment.

Indicators:

- Maximized teacher resources
- Improved test results
- Increased teacher professional development
- Increased number of students in academic programming
- Increased use of technology
- Improved instruction
- Increased K-6 math achievement and supports

Measure 2:

Supported a safe and caring learning environment.

Indicators:

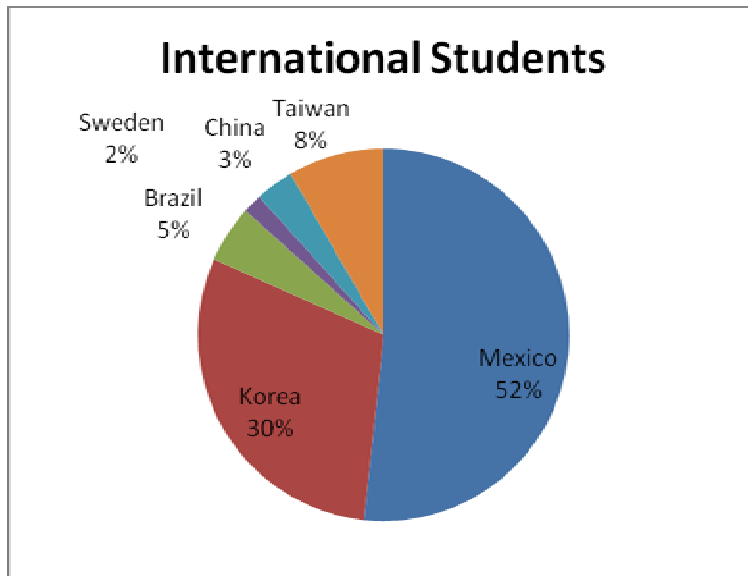
- Improved infrastructure
- Increased safe schools policies
- Increased school development plans
- Increased number of schools in compliance with provincial policy
- Increased maintenance of schools

Lines of Business:

Eastern School Board has the following lines of business:

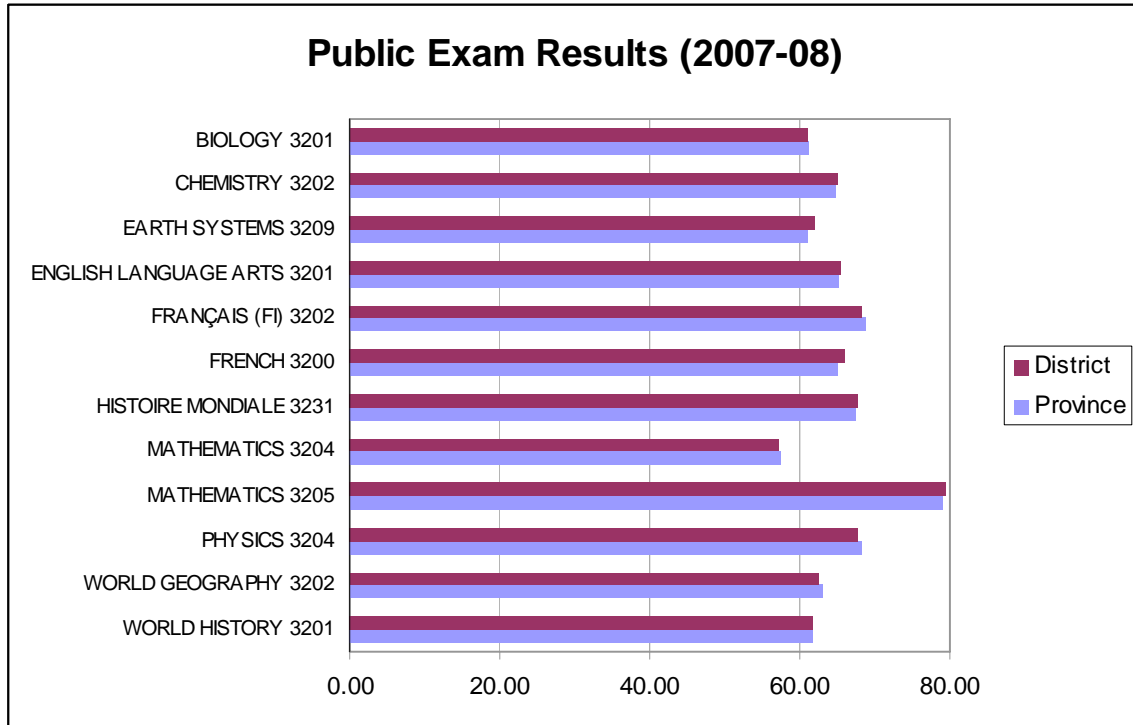
Curriculum, Programs, and International Education:

Responsibilities include providing for the full range of curriculum implementation; student assessment and evaluation; student placement, distance learning; supporting the core program with programs designed to improve the teaching and learning process; and teacher professional development. The Board also develops and provides support for school development. The Board actively supports and promotes initiatives to attract international students and develops international partnerships through the Newfoundland International Student Education Program (NISEP).



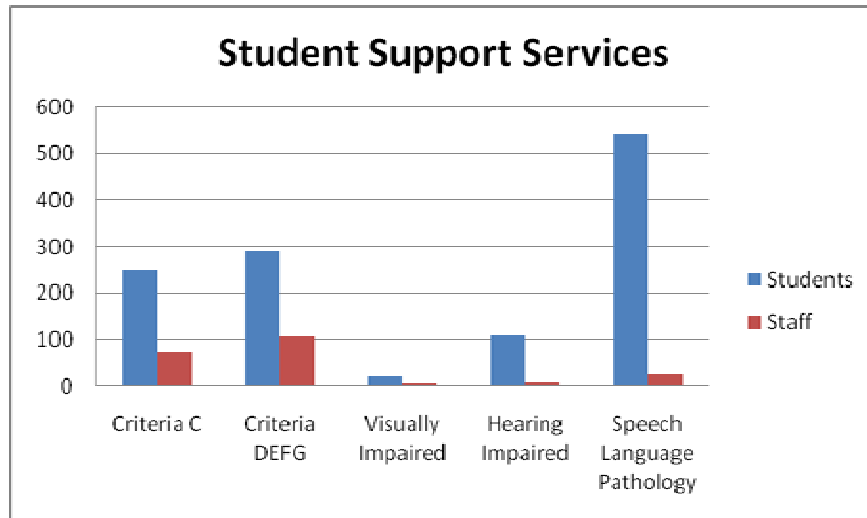
Public Exam Results:

The 2007-08 public exam results show that Eastern School District generally meets or exceeds the Provincial average. It also should be noted that while the District was below the Provincial average in some courses, Eastern School District had a higher percentage of enrollment. For example, as a percentage of Level III enrolment, Français 3202 was 10.5% for Eastern School District, and only 2.5% for the Province. Encouraging participation in academic programs was part of the District's mandate for the past strategic planning cycle.



Student Support Services:

Responsibilities include the implementation, administration, and monitoring of programs and services to students with special needs. This includes implementation of provincial policy on Individual Student Support Services Plans (ISSP) as well as the Pathways to Graduation Program.



Corporate Services and Financial Administration:

The Board has responsibility for compliance with provincial financial legislation and regulations; acquisition of materials, equipment, and services; school construction in conjunction with the Department of Education; properties and facilities management; transportation management; support staff payroll; collaborating with the Department of Education on teacher payroll; information technology; protection of privacy and access to information requests; and school finance.

Trustees by Regions

Zone 1	Burin Region	Ms. Rosalind Robere
Zone 2	Burin Region	Mr. Melvin Lambe
Zone 3	Vista Region	Mr. Rick Martin
Zone 4	Vista Region	Ms. Anne Marie Furlong
Zone 5	Avalon West Region	Dr. Jim Hearn –Vice Chair
Zone 6	Avalon West Region	Mr. Milton Peach – Chair
Zone 7	Avalon West Region	Mr. Eric A. Snow
Zone 8	Avalon West Region	Mr. John J. Murphy
Zone 9	Avalon East Region	Mr. Christopher Hammond
Zone 10	Avalon East Region	Mr. Derek Winsor
Zone 11	Avalon East Region	Dr. David Dibbon
Zone 12	Avalon East Region	Mr. Jeffrey King
Zone 13	Avalon East Region	Mr. Ken Best
Zone 14	Avalon East Region	Mr. Jerry Rice
Zone 15	Avalon East Region	Mr. George Sheppard



*front row: Dr. Dave Dibbon, Eric A. Snow, Darrin Pike, CEO/Director of Education, Milton Peach, Chair; Dr. Jim Hearn, Vice Chair; Jerry Rice, Chris Hammond.
back row, l-r: Rick Martin, George Sheppard, Ken Best, Rosalind Robere, Anne Marie Furlong, Jack Murphy, Melvin Lambe, Derek Winsor, Jeff King.*

Executive:

Mr. Darrin Pike	CEO/Director of Education
Mr. Allister Dyke	Assistant Director of Education, Human Resources
Mr. Ford Rice	Assistant Director of Education, Programs
Mr. Eric Snow	Assistant Director of Education, Finance and Administration
Dr. Albert Trask	Assistant Director of Education, Rural Education and Corporate Services

Key District Statistics:**Physical Location:**

Headquarters:	Suite 601, Atlantic Place, 215 Water Street, St. John's, NL A1C 6C9
Avalon West Region:	Spaniard's Bay, NL A0A 3C0
Burin Region:	Burin, NL A0E 1G0
Vista Region:	Clareville, NL A5A 1P4

Schools:

122

- Of the 122 schools:
 - 3 (1.7%) had enrolments of less than 50 students.
 - 31 (25.6%) had enrolments between 50-199.
 - 45 (37.2%) had enrolments of 200-399.
 - 43 (35.5%) had enrolments of 400 or more.
- 63 (51.2%) schools located in urban areas, while the remaining 59 (48.8%) schools were located in rural areas.

**Students:**

- In 2007-08, there were 41,830 students (20,371 female and 21,459 male) in Eastern School District.
- 7469 (17.7%) students received special education support.
- 27,889 (66.7%) students were enrolled in schools in an urban setting, while the remaining 13,941 (33.3%) students were enrolled in rural schools.

Other Statistics:

Employees	4300
Teachers and Administrators	3039
Student Assistants	378
Support Staff	720
Replacement Staff (Call-ins)	63

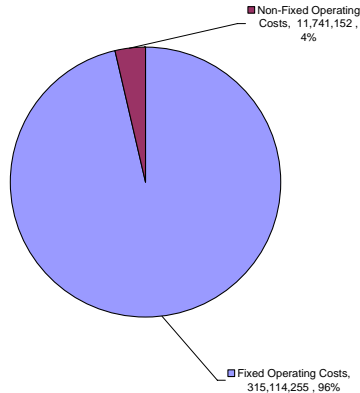
Capital		
Facility Capacity (Square Footage)		5.2 Million square feet
Cost of Capital Assets		\$ 341 Million
Board-Owned Busing		
Size of Bus Fleet		55 units
Operational Cost (Busing)		\$3,232,000
Contracted Busing		
Number of units		400
Annual		\$15,874,450
Special Transportation		
Contracts		150
Annual		\$2,254,539
District Budget		
Operating Revenue		\$ 331,238,385
Capital Additions		\$ 19,547,126

Revenue and Expenditures:

Fixed versus Non-Fixed Operating Costs (including salaries)

Figure 1 shows how the Board's operating budget is apportioned between those costs that are fixed and those that allow the District to have a limited level of flexibility. The "fixed" costs include such items as salaries and benefits, pupil transportation, electricity, telecommunications, fuel, telephone, snow clearing, and municipal taxes, and totalled 96% of the District's total expenditures for the year. The remaining 4% is spent on such things as professional development, instructional materials, and equipment and building repairs.

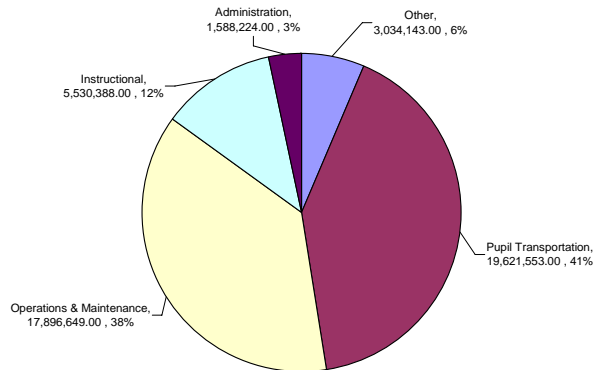
Figure 1: Fixed Operating Costs (Including Salaries)



Expenditure by Major Category (excluding salaries)

Figure 2 shows how the expenditures of the Board for the year, excluding salaries and benefits, are distributed among the major categories with equivalent percentage cost comparisons. The fixed cost of pupil transportation accounts for 41% of this total; operations and maintenance costs took an additional 38 per cent; instructional costs received 12%; District administration three percent; and other costs, including capital expenditures, six percent.

Figure 2: Expenditures By Major Category (Excluding Salaries)



Shared Commitments:

Eastern School Board relies on the commitment and cooperation of a number of partners in the delivery of high-quality education to our students.

Department of Education:

Eastern School Board operates within the context of the *Schools Act, 1997*. The act provides school boards with the direct responsibility for the administration and operation of schools including staffing, distribution of resources, technology, repair and maintenance of school buildings, student transportation, and the development of instructional policies and practices. The Eastern School District receives its teacher allocation, operational and capital funding from the Department of Education.

School Councils:

“The purpose of a school council is to develop, encourage and promote policies, practices and activities to enhance the quality of school programs and the levels of student achievement in the school” (Schools Act, 1997). School councils are relied upon by the Board to provide meaningful input into the operation of each school by monitoring teaching and learning in schools, providing input to the annual school report, and advising their schools and the Board on matters important to the learning community. The Eastern School Board is committed to working with all school councils to improve the delivery of education to each student.

Other Educational and Community Agencies and Organizations:

Along with the commitment of parents/caregivers and the Department of Education, the Board relies upon the engagement of the larger community. The following stakeholders provide invaluable assistance and help ensure the success of the Board in meeting its goals and objectives.

- The Newfoundland and Labrador Teachers' Association (NLTA)
- Canadian Union of Public Employees (CUPE)
- Newfoundland and Labrador Association of Public and Private Employees (NAPE)
- Newfoundland and Labrador Association of Directors of Education (NLADE)
- The Newfoundland and Labrador School Boards' Association (NLSBA)
- The Newfoundland and Labrador Federation of School Councils
- Memorial University (MUN)
- College of the North Atlantic (CNA)
- Regional Economic Development Boards
- Eastern Health
- Y-Enterprise Center
- Royal Newfoundland Constabulary (RNC)

- Royal Canadian Mounted Police (RCMP)
- Violence Prevention Initiative Committees
- Eastern Education Foundation
- Computers for Schools
- Family Services Canada
- Human Resources and Employment
- Human Resources and Social Development Canada
- The Local business community
- Volunteers

Outcomes of Objectives and Goals: Strategic Plan 2006-08

Mission- 2006-08

This Mission Statement was originally developed for 2006 to 2011. However, in the time period between its development and the development of the 2008-11 Strategic Plan, extensive consultation took place. As such, the board felt it appropriate to develop a new mission in light of the significant stakeholder input received for the 2008-11 period.

The following details the board's successful achievement of the 2006-08 Mission.

Mission: By June 30, 2011, the Eastern School Board will have improved programming and supported safe and caring learning environments for students.

Measure 1: Improved programming to support an enhanced learning environment.

Indicators:

Maximized teacher resources

The District worked with numerous partners since 2006 to create and/or make available new resources for teachers to utilize in their classroom instruction. For example Eastern School District, in conjunction with Eastern Health, produced the first edition of Living Healthy News which is a regional newsletter to provide school staff and Eastern Health staff with information regarding health promotion in schools. Similarly, related to the ISSP review, the Department of Education developed an online resource site of alternate courses and curriculum which is being used by District teachers. These examples, along with a multitude of other resources that have been generated internally, externally, or through partnerships, have given teachers a larger toolkit from which to better educate our students.

Improved test results

The District has placed considerable emphasis on mathematics in the 2006-08 time frames. For example, common intermediate mathematics assessments

were created by District-wide committees of teachers for Grades 7 and 8. Sample assessments were sent to schools, and the final June, 2008 assessments were written by approximately 83% of our schools. Also common assessment question banks were provided for all Grade 9 Mathematics units. Results are evident in the District's three year trend on primary mathematics CRT's is positive, in elementary the District improved in eight of nine areas, and in intermediate the District scored above the Province in five of eight areas.

Increased teacher professional development

The District has increased the effectiveness of professional development by allowing teachers to annually submit professional growth plans, thus focusing the District's professional development opportunities on identified needs. For the 2006-08 period, this culminated in the Programs Division providing for the very first time professional development for all teachers during the four regional closeouts held in the fall of 2007. The theme of the closeouts was Professional Learning Communities – Caring, Connecting and Collaborating which focused on Assessment for Learning. The District also implemented District-wide professional development sessions for the first time, increasing opportunities for collaboration among teachers in different regions of the District.

Increased number of students in academic programming

Throughout the District's 2006-08 strategic plan, renewed emphasis was placed on measuring success in high school by academic course participation. Senior Education Officers, in consultation with school administrators, are ensuring a District culture is created whereby students are streamed into academic programs whenever possible. This is a long term process, as high school course and stream selection typically occurs in junior high. During the period of this plan, there was no observed increase in academic graduation rates. Consequently firm percentage increases in academic graduation rates will continue to be a challenge during the next planning cycle. However it is noteworthy that during the two year period of the plan, the high school honours graduation rate rose by approximately four percent.

Increased use of technology

During the 2006-08 period, the board increased the use of technology throughout the District. This was achieved by the Programs Division with 27 Information, Communication and Learning Technologies projects which were undertaken in various schools. Furthermore, several software licenses and numerous pieces of hardware were purchased and are now in use by students. For example, the District purchased a license for FxDraw 3 which ensures teachers and students have access to technology in the mathematics curriculum. The introduction of SMARTboards in the District has also been a resounding success. This interactive and dynamic technology has great potential.

Improved instruction

The addition of six new Senior Education Officers for Instruction and School Leadership permits the District to provide more direct support to schools, to work

within the School Development model to impact student achievement, and improve instruction. This, combined with improvements in professional development, has led to tangible benefits in instructional practices.

Increased K-6 math achievement and supports

The announcement of the new mathematics curriculum included a three year implementation plan which includes new texts and resources. Teachers as Researchers into Mathematics - The Eastern School District, in partnership with the Department of Education, and The Primary/Elementary Special Interest Council of the Newfoundland and Labrador Teachers' Association, co-sponsored a professional development teacher research program that involved teachers inquiring into teacher learning, and the learning and teaching of mathematics. The three year trend in Primary Mathematics is positive with the exception of number operations (multiple choice), addition and subtraction. However, in all three of these areas the District still scored at or above the Provincial level in 2008. In CRT's for grades three and six, from 2006 to 2008 there was an observed increase in the percentage of students performing at level three and above.

Measure 2: Supported a safe and caring learning environment

Indicators:

Improved infrastructure

The Board was able to improve infrastructure in conjunction with the Department of Education which provided significant funding for both large and small capital projects. \$80,600,000 was spent in 2007-08 alone. Many extension projects have been approved by government, as well as new school construction projects for Paradise and Torbay.

Increased safe schools policies

Safe schools policies were increased throughout the District. A Safe and Caring Schools Policy was approved by the School Board in June, 2008. In addition, the "safe and caring schools" philosophy has been adopted throughout the District and is present in most school development plans. These actions complement government's Violence Prevention Initiative which is intended to ensure all people's safety, dignity and freedom from the threat of violence.

Increased school development plans

In September 2006 there were still some schools in the District which had not finalized their school development plans. All schools in Eastern School District now have three year school development plans, which are reviewed annually. These plans form the framework of operations for duly elected school councils at each school.

Increased number of schools in compliance with provincial policy

During the 2006-08 period, the Board ensured an increased number of schools were in compliance with Board policies which are now more reflective of government policies. A review of the Eastern School District's policies, constitution, and by-laws was conducted, determining where modifications were required to be in full compliance with the *Schools Act, 1997*. The District is committed to be in compliance with all relevant legislation and policies of government.

Increased maintenance of schools

In the term of the strategic plan, government increased the funding allocation for repairs and maintenance, which permitted the Board to complete an increased number of maintenance requests, which had previously been deferred, during the 2006-08 period.

Issue One: Education System that Supports Student Learning

As referenced in the 2006-08 Strategic Plan, the urban areas of the District, such as St. John's, Mount Pearl, Paradise, and Conception Bay South, remained a challenge with issues related to location and capacity. These are further complemented by population growth in Paradise and Conception Bay South.

The following details the Board's effort to address these issues during the past two years in accordance with the Minister's strategic directions with respect to the quality and accessibility of educational programs.

Objective Two: By June 30, 2008 the Eastern School Board will have completed the greater St. John's component of Phase II Planning and will have completed an organizational review to better support teaching and learning in the District.

Measure Two: Completed St. John's area Planning Document.

Indicators/Actions:

Completed and implemented an organizational review.

- The Board completed and implemented an organizational review. As a result of review the family of schools model was developed, implemented and is now fully functioning. In addition, the hiring of six new Senior Education Officers enhanced the Board's ability to better serve teachers, thus supporting student learning.

Presented proposals and rationales to government for required supportive facilities.

- The Board presented proposals and rationales to government for required supportive facilities. As part of the Phase II planning cycle, the Board successfully worked with Government to have architectural/engineering assessments done of Holy Heart and Bishops College. Based on these assessments, budgetary

projections, population trend analyses, and community consultation, the Board recommended the replacement of both facilities. It should also be noted that Booth Memorial, which was previously slated for closure, is tied to Bishops and Holy Heart in terms of population. Consequently, the recommendation is that the three 50-year-old facilities (Holy Heart, Bishops and Booth) be replaced by two new ones. Several other facilities are also slated for renovation and/or replacement, as detailed in Appendix Two.

Completed assessments on all remaining schools.

- The Board has completed assessments on all remaining schools. Outside of the facility changes specifically noted in the Phase II motions, the remaining facilities are all considered suitable for continued use for the duration of the planning cycle. As warranted by ongoing population shifts, and associated area-specific growth/decline, the Board will continuously monitor schools and proactively suggest/implement changes.

Completed Phase II Restructuring Plan.

- The Phase II planning cycle was completed resulting in draft motions being released, consultations with stakeholders held, final motions being released, and a second set of consultations held. Finally, the Board adopted the motions at the May 6th, 2008 meeting (included in Appendix Two).

Goal One: By June 30, 2008, the Eastern School Board will have reconfigured, where necessary, the learning environments throughout the District to support student learning.

Measure 1: Reconfigured learning environments.

Indicators:

Completed and implemented organizational review.

- In 2007-08, this was accomplished. As detailed above, this has improved service to district schools in support of student learning.

Presented proposals and rationales to government for required supportive facilities.

- Research and analysis over the past two fiscal years led to the successful preparation of these proposals in 2007-08 as detailed above.

Completed assessments of all district schools.

- During the two-year period, all district schools were assessed to ensure suitability of learning environments. Board motions were passed and recommendations made to government as appropriate. These included the restructuring of select feeder systems.

Completed Phase II Restructuring Plan.

- Phase II planning involved CBS, Paradise, Mount Pearl and the greater St. John's area. This was an enormous undertaking given the

number of school facilities and students, and age of existing infrastructure. As detailed above, final board motions have now been passed.

The successful achievement of the 2007-08 objective, along with work completed in the 2006-07 year, has enabled the ESD to achieve this goal.

Issue Two: Leadership Development

As referenced in the 2006-08 Strategic Plan, analysis had indicated a decline in the quantity of applicants interested in assuming formal leadership roles as well as a decline in the quality of skills and abilities that applicants bring to these positions. In light of pending retirements, the Board recognized the need for leadership and succession planning.

The following details the Board's effort to address these issues during the past two years in accordance with the Minister's strategic directions with respect to innovative and high performing educational delivery systems.

Objective Two: By June 30, 2008 the Eastern School Board will have increased interest in leadership positions in the District.

Measure Two: Interest in administrative competitions.

Indicators/Actions:

Increased participation in administrative competitions.

- The District has seen a growth of 12% in applications for administrative positions. It is anticipated that this trend will continue into the future, as a result of work being done with those expressing an interest in administration (see next items).

Increased skill set of candidates.

- For the first time, teachers hired directly into administrative positions for the 2007-08 school year (16 of 28) completed a succession program to increase their knowledge and skill set in leadership and administration. This program continued during the 2007-08 year with 112 participants and 27 of the 36 new administrators hired for 2008-09 school year having completed the program. Once hired all the new administrators complete Leadership Development sessions to further enhance their leadership skills and administrative knowledge.

Established a succession plan.

- 112 teachers throughout the District took part in our Succession program. Special effort was made to recruit participants from all regions of the District. While this program continues to be enhanced, it increases awareness of the positive role that administrators play in our system. Participants are provided professional development in all areas of leadership and administration. This provided them a foundation of knowledge to facilitate movement to leadership positions within the District. Forty-four of the participants went on to apply for administrative positions.

Goal Two: By June 30, 2008 the Eastern School Board will have enhanced leadership development within the Eastern School District to support student achievement.

Measure 1: Enhanced leadership development.

Indicators:

Established and implemented a formal leadership development program.

- A three-component leadership development program was developed and implemented over the past two years. Interest in the program was high with 95 applicants. Of the 40 candidates selected, 38 have successfully completed the program. The Board continues to encourage females to participate in leadership development activities.

Increased participation in administrative competitions.

- As noted above, interest in administrative positions has significantly increased. It is anticipated that further increases will result from ongoing efforts.

Increased interest in leadership positions.

- The District's succession plan has led to an increased interest in leadership positions throughout the District. Thirty-nine per cent of the participants have since applied for positions.

Established a succession plan.

- A succession plan was finalized in 2007-08 with 112 persons participating in sessions.

The successful achievement of the 2007-08 objective, along with work completed in the 2006-07 year, has enabled the ESD to achieve this goal.

Issue Three: Enhanced Learning Environments

As referenced in the 2006-08 Strategic Plan, the Board believes that all students, employees, and volunteers within the District have a right to a safe, secure and caring environment. To facilitate this, the Board recognized that the policies/guidelines of the four former boards had to be reviewed and new ones developed. The new policies and guidelines will need to be reflective of the larger District, both in terms of geography and student population.

The following details the Board's efforts to address these issues during the past two years.

Objective Two: By June 30, 2008 the Eastern School Board will have a full complement of approved governance policies that will allow the District to be fully compliant with statutory, legislative and organizational requirements, and collective agreements.

Measure Two: Governance policies.

Indicators/Actions:

Implemented a District co-curricular and athletics policy.

- The Board's Co-curricular Policy was fully implemented this year. This policy recognizes that co-curricular activities are an integral and valuable part of a student's experience at school. Schools can most effectively support student learning by enhancing the regular school program with opportunities for student participation in a variety of age appropriate co-curricular activities.
- The Board's Athletic Policy was fully implemented in 2007/08, balancing the provision of opportunities for athletically-oriented students with participation opportunities for all. The policy provides direction and support for schools wishing to provide an athletics program to students and in doing so, sets appropriate regulations to ensure the safety of all participants.
- The Nutrition Policy complements both the co-curricular and athletics policies and will be fully implemented by schools in September 2008. To help schools move to full implementation of the Nutrition Policy, an in-service was held in April 2008 to bring together catering companies, suppliers and individuals who are directly involved with menu development and ordering food for school canteens and cafeterias.

Implemented approved governance policies.

- The Board conducted a review of the Board's constitution, by-laws, policies and protocols within the context of the *School's Act 1997*.
- The District has implemented a full complement of approved policies, and continues to build policy and modify regulations to ensure compliance with emergent needs and new legislation.

- An Access to Information and Protection of Privacy (ATIPP) Handbook of Frequently Asked Questions was developed and distributed to all schools.
- The Newfoundland International Student Education Program established higher standards of accountability and transparency of protocols and practices relative to international student education.

Goal Three: By June 30, 2008, the Eastern School Board will have enhanced learning environments.

Measure 1: Enhanced learning environments.

Indicators:

Continued implementation of Safe and Caring Schools Policy.

- Throughout the two year period, the District established both District and school Safe and Caring Schools teams and working groups to ensure implementation of the policy. Components of the implementation included professional development and character education.

Implemented the District's nutrition policy.

- The nutrition policy was implemented and guidelines were developed for use in all schools. These guidelines are consistent with the Provincial School Food Guidelines and enhance the learning environment by ensuring healthy food choices are prevalent in schools.

Implemented a District co-curricular and athletics policy.

- As referenced above, both policies were fully implemented in 2007/08.

Implemented the District's smoke-free environment policy.

- The smoke-free environment policy was implemented in District schools and included signage outside every school, poster contests, smoke-free wall murals, and smoke-free messages in the high school chemistry curriculum.

Implemented approved governance policies.

- As referenced above, the District now has a full complement of approved polices.

The successful achievement of the 2007-08 objective, along with work completed in the 2006-07 year, has enabled the ESD to achieve this goal.

Issue Four: Communications

As referenced in the 2006-08 Strategic Plan, the Board committed to developing and implementing a comprehensive communications plan. This was especially important in light of the geographic size of the District and the fact that it encompasses large urban schools, small rural schools, and some isolated schools.

The following details the Board's efforts to address these issues.

Objective Two: By June 30, 2008, the Eastern School Board will have developed and implemented a plan that recognizes and promotes the accomplishments of students and employees.

Measure Two: Improved communication.

In 2007-08 the Eastern School Board developed and implemented a communications plan. This plan recognizes and promotes the accomplishments of students and employees, and incorporates the following indicators / actions.

Indicators/Actions:

Base line established for complaints.

- The 2007-08 school year would be used as a base line year in which a summary of complaints (63) would be compiled as a comparison for subsequent years.

Increased promotion of good news stories.

- The Good News section of the District website continues to grow in popularity and monthly submissions from schools have increased from 106 in 2006-07 to 197 in 2007-08. This success is partly attributed to the new on-line submission form which makes it easier to submit good news stories and pictures.

Increased employee recognition.

- A recognition policy was drafted / and implemented allowing for the identification and celebration of exceptional deeds of students and/or staff, as well as acknowledgement for long service employees.

Increased student recognition

- The District website continues to promote good news and accomplishments of both individuals and school communities.

Goal Four: By June 30, 2008, the Eastern School Board will have developed and implemented a comprehensive communications plan.

Measure 1: Developed Communications Plan.

Indicators:

Increased organizational self-awareness.

- Organizational self-awareness has been increased through the development of a monthly report from the Director of Education which is now prepared, distributed to all schools and posted to the District website. It keeps the entire district school community informed of current issues and progress achieved. Other key elements include the increased recognition of both students and employees.

Increased visibility of Eastern School Board.

- This was achieved through a re-designed website with more online information for stakeholders. The site is now easier to use and content is contained in a new and clearer format.

Increased promotion of good news stories.

- The re-designed website now includes a Good News section with an online form to which schools can submit stories for posting.

The successful achievement of the 2007-08 objective, along with work completed in the 2006-07 year, has enabled the ESD to achieve this goal.



Highlights & Accomplishments

Human Resources:

- The Board successfully negotiated, with assistance from Treasury Board, a new collective agreement with CUPE local 1560 (Avalon East Region) and local 2033 (Burin Region).
- The Board recruited a Professional Engineer as its new Manager of Operations for the District. This position reports to the Director of Facilities and Maintenance and is the team lead for the Regional Operations Managers and Maintenance Supervisors who are, in turn, responsible for the daily operation and maintenance of facilities.
- As a consequence of the new teacher allocation model, the Board hired six additional Senior Education Officers. These positions will be instrumental in enhancing support to schools.
- In accordance with the Minister's strategic direction with respect to innovative and high-performing educational delivery systems the Board hired 11 numeracy support teachers for the K–6 level. Their primary role was to work collaboratively with classroom teachers to support instructional/assessment strategies to engage children in learning mathematics. They also provided supports to schools in implementing their mathematics action plan, in the promoting of mathematics, and assisting schools in providing support for parents with respect to the mathematics curriculum, instruction, and assessment.
- A full complement of human resource professionals has been hired, providing support in the areas of recruitment and benefits, occupational health and safety, support staff, student assistants, and teacher personnel.
- The Board, in partnership with the Newfoundland and Labrador School Boards Association, established an internal Hay Plan rating committee, which will improve the accuracy and timeliness of management-level classifications.
- A claims disability management database was developed to track injured employees and their status in our system.

Administration and Planning:

- Strategic Plan 2008-2011 was prepared and approved by the Board of Trustees in June 2008 for submission to the Minister.
- The second annual District and Regional Office Support Staff Team-Building Day was held in April. Staff received professional development in occupational health and safety, ergonomics, and healthy living.
- A global positioning system (GPS) was purchased to capture new street information as subdivisions are being built. This allows for more timely updating of the District website as well as the internal geographic information system. A mapping application was also placed online, enabling the public to get maps of school catchments and other pertinent information.
- A comprehensive review of information technology security measures was completed to enhance the protection and safe-guarding of personal and confidential information stored on Eastern School District computer systems.

Technology:

- The Board purchased a District license for mathematical software, which ensures teachers and students have access to up-to-date technology in the mathematics curriculum.
- The Board purchased specialized tools to measure moisture levels in schools. In conjunction with related professional development of support staff, the Board's aim is to detect moisture prior to mould growth or other damage occurring.
- An on-line call in system for substitute student assistants has proven to be a time-saver for administrators, a convenience for employees, and ensures compliance with the collective agreement.
- Enhancements were made to the Board's personnel package to include an online reference and nomination form. This increases efficiency and reflects privacy awareness.
- A new finance system for school-raised monies (e-Funds) was piloted in several schools. This software integrates with the District's accounting system. Larger scale implementation has been slowed by the need for manual conversion work from present accounting systems, and the need for training. However, ultimately this will simplify accounting for schools and improve District accountability.

Active & Healthy Living:

In accordance with the Minister's strategic direction with respect to the quality and accessibility of educational programs, the Board promoted programs and strategies which addressed healthy living and physical education.

- "Eastern Active Schools" underwent a huge expansion this year by adding 16 new schools to the program, bringing the current total to 24. Participating schools have indicated a high degree of success with the implementation.
- The Board assisted Eastern Health in producing the first edition of Living Healthy News which is a regional newsletter to provide school staff and Eastern Health staff with information regarding health promotion.
- On September 28, 2007 the majority of schools participated in the second annual Living Healthy Commotion. This event allows schools to celebrate what they are doing to make their school a healthier place to learn, work and play.
- The Board, in conjunction with the provincial government and Eastern Health has developed regional Living Healthy Resource Depots at District Office and each of the three regional offices. These depots provide schools with the opportunity to sign out a variety of healthy living resources to support their healthy living events and activities.



Student Events:

- The following represents some of the many student events held throughout the District:
 - Provincial Skills Canada Competition
 - Choral Connections 2008
 - Enterprise Regional Showcases
 - Senior High Public Speaking Competitions,
 - Junior High Public Speaking Showcase
 - Provincial/Regional Drama Festival
 - Summer Science Camp, Heritage Fairs
 - Arts Alive
 - Fall and Spring Special Olympics

Policy Development:

- The following policies were created and/or modified in 2007-08: Safe & Caring Schools, Bomb Threats, Weapons, Student Registration and Transfers, Guidance, Use of Instructional Time, Acceptable Use of Information & Communications Technology, Occupational Health and Safety, and Return to Work.
- Community Use of Schools policy and regulations were updated to reflect the new insurance coverage provided by government.
- Video Surveillance policy practices were modified to ensure ATIPP compliance with Access to Information and Protection of Privacy (ATIPP)
- ATIPP strategy was developed and approved by Planning and Priorities Committee of the Board.


Professional Development:

- The Programs Division provided professional development for all teachers during the four regional closeouts held in the fall of 2007. The theme of the closeouts was Professional Learning Communities – Caring, Connecting, and Collaborating which focused on assessment for learning.
- A continued focus on Mathematics included sessions on: developing number concepts, geometry, using children's literature in the mathematics classroom, assessment for learning in the mathematics classroom, teaching through problem solving, differentiated instruction, the CAMET Assessment Resource, the role of concrete materials in mathematics learning and teaching, and rubric training. As well, all schools were provided with two additional substitute days for each of their grade two, three, and four teachers to attend professional development sessions more specific to those grade levels.
- Numerous professional development sessions were conducted throughout the year, topics included:
 - assessment for learning,
 - visual literacy,
 - cross-curricular reading strategies,
 - classroom management,
 - media literacy,
 - assistant principals' administrative training,
 - Choices planner/career development,
 - WHMIS,
 - First Aid,



- lab safety,
 - cooperative learning,
 - positive behavioural supports,
 - Focus on Bullying and Focus on Harassment,
 - safe and caring schools initiatives,
 - functional behavioural assessment,
 - and the “Achievement for All” program.
- Training was provided to all maintenance staff in the identification and first level remediation of mould and other indoor air contaminants.
 - The District Human Resource Managers as well as the Director of HR have participated in several Lancaster audio conferences to enhance their knowledge and skills in human resource and labour relations best practices. Participation in these conferences will ensure the District is kept current on the leading policies, practices, and procedures in Human Resources and Labour Relations, and this in turn, will enhance the delivery of HR services to our employees and management personnel.
 - Administrators were presented with multiple sessions on ATIPP, with a view to capacity building and knowledge sharing.

First Time Events:

- Teachers as Researchers into Mathematics: The Board, in partnership with the Department of Education, and the Primary/Elementary Special Interest Council of the Newfoundland and Labrador Teachers’ Association, co-sponsored a professional development teacher research program that involved teachers inquiring into teacher learning, and the learning and teaching of mathematics.
- 
- Intermediate Common Mathematics Assessments were created by District wide committees of teachers for Grades 7 and 8. Sample assessments were sent to schools in March and the final June assessments were written by approximately 83% of our schools. Common assessment question banks were also provided for all Grade 9 Mathematics units.
 - The Junior High Math League expanded to include all regions of the District, with 30 schools participating.
 - The first Student Support Services Team Building Day, centered on team building and networking, was held on April 25, 2008.

- District School staff hosted its first Friendship Friday where many students who have availed of support in the Mental Health unit over the years, and have since returned to the regular school system or graduated, returned to reconnect with their peers and teaching staff.
- The first Director's roundtable on K-12 Safe and Caring Schools initiatives was held on October 31, 2007. Community partners participating included the RNC, RCMP, Child Youth and Family Services, Women's Policy Office, and Regional Coordinating Coalition on Violence. The Board shared Safe and Caring Schools initiatives and encouraged further partnering in this area.
- In June, the first issue of a new Safety Newsletter was developed and distributed to all employees. This will become a regular feature to increase District awareness of occupational health and safety matters.
- Late French Immersion was offered in the Vista Region for the first time.
- The District participated in inaugural Provincial Education Privacy Committee, and implemented privacy reviews/audits in schools/offices.

New Programs:

- In March, 2008 the Minister of Education, as part of the Provincial Excellence in Mathematics Strategy, announced the implementation of a new mathematics curriculum from Kindergarten to Grade 12. All teachers in Grades K, 1, 4 and 7 received a two-day introduction to the new curriculum prior to school ending and an additional day is planned for the fall.
- The ISSP/Pathways Commission Report which was released December 18, 2007 contained many changes that will have a significant impact upon our students and teachers. For example, Pathways 2, Functional Behaviour Analysis (FBA) and Behaviour Management Plans (BMP) have been revised, and an online resource site of alternate courses and curriculum for teachers has been developed. Many more revisions and reviews related to this will be conducted in the coming year.
- A new physical education course, 3100/3101, was introduced and implemented in September, 2007 with a new textbook, *Active for Life*. The text features up to date information for students relating to physical education and healthy living. In addition to the new text, the Department of Education has also finalized a provincial assessment tool for physical education that can be used from K-12.



- Nutrition 2102/3102 was a new course that was implemented in September 2007 at the high school level.
- A new Core French program, including new resources and a new curriculum guide, was successfully implemented in grades eight and nine. Teachers are pleased to work with the new resource and second language teaching strategies proposed in the curriculum guide.

Funding:

- Approximately \$80,000,000 of major capital projects commenced work during this past year.
- In response to ongoing requests from Boards, government increased the funding allocation for repairs and maintenance to school districts. This is permitting the commencement of work to address maintenance items which have been deferred for a number of years.
- The Department of Education provided \$600,000 for small capital initiatives, in addition to regular operating grants and major capital funding. This funding helped the District complete certain small essential capital projects.
- Funding was made available in the 2007-08 budget for additional technical support. The Board directed this funding into the hiring of seven additional computer technicians.
- Through a Department of Education initiative, free textbooks were offered from K-LIII; previously parents paid for 9-LIII texts.
- The Board received funding for many projects under the provincial “Excellence in Mathematics” strategy. One hundred thousand dollars was received for mathematics promotion, \$10,000 for the “Research in Mathematics” project, \$70,000 for the intermediate research project, and \$50,000 for Mathematics Leadership. This funding has provided unprecedented opportunities for mathematics promotion, professional development and meaningful action research.
- The Board’s inclusion program received \$6,000 to purchase resources to enhance the professional development that itinerants and program specialists can offer in the areas of differentiated instruction, universal design, and inclusion.
- The Department of Education provided \$20,000 to extend the Academic Pilot Project to St. Andrew’s Elementary. As well, the Department of

Education also provided an additional \$20,000 for English as Second Language resources for programming in the pilot project schools.

- The Cultural Connections initiative enabled the Board to develop a Fine Arts cost share program in partnership with the Department of Education to provide schools with nearly \$400,000 to purchase resources for their classroom and fine arts programs. Funding in the amount of \$20,000 was also provided through Learning Partners to promote professional development for teachers.
- The federal-provincial agreement for Official Languages in Education for Second Language instruction facilitated the implementation of several French Immersion and Intensive Core French programs as well as providing financial support for numerous projects to promote the maintenance and growth of French programs and provision of professional development for French teachers and administrators.



APPENDIX ONE – Legislated Mandate

Source: *Schools Act, 1997*

Duties of boards

75. (1) A board shall

- a). organize and administer primary, elementary and secondary education within the district;
- b). provide for the instruction of students either by the establishment of a program in its schools or by making an arrangement with another board or with another educational body in Canada ;
- c). determine policy for the effective operation of primary, elementary and secondary schools in the district;
- d). ensure that policies and guidelines issued by the minister relating to special education for students are followed in schools under its jurisdiction;
- e). ensure adequate supervision of all students enrolled in its schools during the period for which the board is responsible for those students;
- f). develop a policy on employment equity and a plan for implementing the policy;
- g). appoint and dismiss employees;
- h). appoint and assign duties of teachers;
- i). adopt personnel policies which shall follow the personnel administration procedures of the government of the province, with the necessary changes, unless other policies are approved, in writing, by the minister;
- j). formulate policies for evaluating employees;
- k). arrange for the bonding of the assistant director of finance and administration and other persons employed by the board whose duties include the collecting, receiving or depositing of money belonging to the board;
- l). purchase or otherwise acquire, subject to the prior written approval of the minister, real property that it requires;

- m). ensure that those programs or courses of study, including courses in religious education, and the materials prescribed or approved by the minister are followed in the schools under its control;
- n). ensure that each school within its district maintains adequate program and performance standards;
- o). establish policies for student evaluation and student promotion;
- p). establish priorities for school construction, maintenance and repair and make recommendations to the minister;
- q). make known to the public and enlist the support of the public for board policies and programs;
- r). transmit to the minister all records and returns required by this Act and other reports and returns that the minister may require;
- s). where the board considers it necessary, arrange for a system of transportation of students to and from schools;
- t). where arrangements are made by it for the transportation of students, ensure that all vehicles engaged in carrying students to and from school are
 - i. in good mechanical condition,
 - ii. have adequate liability insurance, and
 - iii. that an appropriate bus safety program is offered to students who are transported by bus;
- u). insure and keep insured all its buildings and equipment and obtain insurance indemnifying it against liability in respect of a claim for damages or personal injury;
- v). admit, at all reasonable times and subject to the terms of an agreement between it and the Memorial University of Newfoundland, a student enrolled in the Faculty of Education or School of Physical Education and Athletics at that University to a school under its control for the purpose of observation and the practice of teaching;
- w). admit, at all reasonable times and subject to the terms of an agreement between it and a college or institute, a student enrolled in a training program for student assistants, to a school under its control for the purpose of observation and activities associated with a work term;

- x). organize and administer a school in an institution, where directed to do so by the minister;
- y). comply with a policy directive of the minister; and
- z). immediately inform the minister in writing of a vacancy in the position of director or assistant director.

(2) Notwithstanding paragraph (1)(g), an emergency supply shall not be employed or appointed to teach without the permission of the minister.

(3) A board shall be responsible to the minister for the expenditure of public funds, the conduct of programs of instruction, and evaluation required by the minister and for the maintenance of adequate program and performance standards in schools in the district.

Powers of boards

76. (1) A board may

- a). employ persons that the board considers necessary for its operations and to carry out its objects;
- b). enter into agreements for the purpose of carrying out its functions under this Act;
- c). permit a school building under its control to be used outside of school hours, where this does not interfere with the regular conduct of the school;
- d). assess a person or group a fee for use of a school under paragraph (c);
- e). require a student, believed by a teacher to be suffering from a communicable disease or a physical or mental condition which might endanger an employee of the board or other students, to be examined by a medical practitioner or other professional person appointed or approved by the board and, upon the recommendation of the medical practitioner or that other professional person, exclude that student from school until a certificate acceptable to the board is obtained from a medical practitioner or that other professional person permitting that student to return to school, but an exclusion or extension of an exclusion shall be reviewed by the board within 25 school days;
- f). by notice, in writing, require an employee or other person to undergo a physical examination by a medical practitioner appointed or approved by the board or a psychological examination by 2

medical practitioners or 2 psychologists registered under the Psychologists Act and to submit a certificate acceptable to the board signed by the medical practitioners or psychologists setting out the conclusions regarding the physical or mental health of that employee or person;

- g). summarily dismiss an employee or other person who within 14 days from the date of receiving a notice under paragraph (f) has not made a reasonable attempt to obtain the examination;
- h). where a certificate submitted to a board under paragraph (f) shows that an employee or other person's physical or mental health would be injurious to an employee of the board or the students, direct the employee or other person to take sick leave or other earned leave or, where he or she has no sick leave or other earned leave or the sick leave or other earned leave is exhausted, require the employee or other person to take unpaid leave;
- i). suspend from work, with or without pay, an employee or other person who is charged with an offence that in the opinion of the board would make that employee or other person unsuitable to perform his or her duties;
- j). provide, subject to the written permission of the parent of the student concerned and in conjunction with the appropriate officials responsible for traffic control in the area, a system of school patrols in which a student may assist in the control of motor vehicle traffic on highways or elsewhere so far as the traffic may affect a student going to or from the school;
- k). raise money, subject to the prior written approval of the minister, upon its corporate credit and for the purpose of the board;
- l). sell or lease property for the purpose of the board, subject to the prior written approval of the minister;
- m). levy a fee for the transportation of students; and
- n). become a member of a provincial association of school boards and pay a required membership fee.

(2) Notwithstanding section 75 or subsection (1) of this section, a board may close a school only after the parents of students affected have been given an opportunity to make representations to the board.

APPENDIX TWO – Phase II Multi-Year Planning Decisions

School Board Meeting

May 6, 2008

1. FACILITIES

WHEREAS the Eastern School District is committed to providing the best possible educational programs for students; and

WHEREAS a reorganization of schooling is required to achieve that objective,

BE IT THEREFORE RESOLVED that:

- All new schools built in the Eastern School District will have enhanced facilities for student programming.

2. BEACHY COVE ELEMENTARY

WHEREAS the Eastern School District is committed to providing the best possible educational programs for students; and

WHEREAS a reorganization of schooling in Zone 9 is required to achieve that objective,

BE IT THEREFORE RESOLVED that:

- The Eastern School Board secure funds from Government to complete an extension and necessary renovations to accommodate program and space needs of additional students at Beachy Cove Elementary, Portugal Cove-St. Phillips.

3. HOLY HEART OF MARY HIGH SCHOOL

WHEREAS the Eastern School District is committed to providing the best possible educational programs for students; and

WHEREAS a reorganization of schooling in Zone 10 is required to achieve that objective,

BE IT THEREFORE RESOLVED that:

- Holy Heart of Mary High School, St. John's will close and be replaced with a new high school, but not earlier than June 2011.

BE IT THEREFORE FURTHER RESOLVED that:

- Students from Bishop Abraham Elementary and Holy Cross Elementary will feed to Holy Cross Junior High which will be rezoned to attend the new high school built to replace Holy Heart of Mary High School.

4. BISHOPS COLLEGE/BOOTH MEMORIAL HIGH

WHEREAS the Eastern School District is committed to providing the best possible educational programs for students; and

WHEREAS a reorganization of schooling in Zones 10 and 11 is required to achieve that objective,

BE IT THEREFORE RESOLVED that:

- Bishops College, St. John's and Booth Memorial High School, St. John's, will close and be replaced with a new high school located in the west end of the city of St. John's, but not earlier than June 2011.

BE IT THEREFORE FURTHER RESOLVED that:

- Students from Beaconsfield Junior High will be rezoned to attend the new high school located in the west end of the city of St. John's.
- I. J. Samson Junior High, St. John's, will close when an extension and necessary renovations are completed to Beaconsfield Junior High School. Students from I. J. Samson will be rezoned to attend Beaconsfield Junior High School.
- Students from Cowan Heights Elementary will be rezoned to attend Beaconsfield Junior High and then proceed to the new high school located in the west end of the City of St. John's.
- Students from Hazelwood Elementary will feed to Beaconsfield Junior High and then proceed to the new high school located in the west end of the city of St. John's.
- Students from St. Matthew's Elementary will feed to Beaconsfield Junior High and then proceed to the new high school located in the west end of the city of St. John's.
- Students from Bishop Abraham Elementary and Holy Cross Elementary will feed to Holy Cross Junior High which will be rezoned to attend the new high school built to replace Holy Heart of Mary High School.

5. ST. MARY'S ELEMENTARY

WHEREAS the Eastern School District is committed to providing the best possible educational programs for students; and

WHEREAS a reorganization of schooling in Zone 11 is required to achieve that objective,

BE IT THEREFORE RESOLVED that:

- The catchment area of St. Mary's Elementary, St. John's, will be rezoned for students to attend Beaconsfield Junior High, St. John's, when an extension and necessary renovations to accommodate program and space needs of additional students are completed.

6. BEACONSFIELD JUNIOR HIGH

WHEREAS the Eastern School District is committed to providing the best possible educational programs for students; and

WHEREAS a reorganization of schooling in Zone 11 is required to achieve that objective,

BE IT THEREFORE RESOLVED that:

- The Eastern School Board secure funds from Government to complete an extension and necessary renovations to accommodate program and space needs of additional students at Beaconsfield Junior High, St. John's.

7. LARKHALL ACADEMY

WHEREAS the Eastern School District is committed to providing the best possible educational programs for students; and

WHEREAS a reorganization of schooling in Zone 12 is required to achieve that objective,

BE IT THEREFORE RESOLVED that:

Larkhall Academy, St. John's, will close and be replaced with a new school, but not

earlier than 2011.

8. RONCALLI ELEMENTARY

WHEREAS the Eastern School District is committed to providing the best possible educational programs for students; and

WHEREAS a reorganization of schooling in Zone 12 is required to achieve that objective,

BE IT THEREFORE RESOLVED that:

- The catchment area of Roncalli Elementary, St. John's, will be rezoned for students to attend Macdonald Drive Junior High, St. John's, effective September 2008.

9. RONCALLI ELEMENTARY

WHEREAS the Eastern School District is committed to providing the best possible educational programs for students; and

WHEREAS a reorganization of schooling in Zone 12 is required to achieve that objective,

BE IT THEREFORE RESOLVED that:

- The Eastern School District secure funds from Government to have the proposed extension for Roncalli Elementary to become part of a long term plan to re-develop Roncalli Elementary.

10. ST. JOHN BOSCO

WHEREAS the Eastern School District is committed to providing the best possible educational programs for students; and

WHEREAS a reorganization of schooling in Zone 13 is required to achieve that objective,

BE IT THEREFORE RESOLVED that:

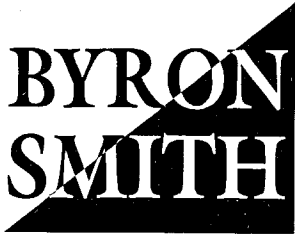
- The catchment area of St. John Bosco, St. John's, will be rezoned for students to attend the new high school located in the west end of the city of St. John's.

APPENDIX THREE – Audited Financial Statements

EASTERN SCHOOL DISTRICT
AUDITOR'S REPORT AND FINANCIAL STATEMENTS
June 30, 2008

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AUDITOR'S REPORT

To the Board Members of:
Eastern School District

I have audited the balance sheet of the current and capital funds of the Eastern School District as at June 30, 2008 and the related statements of current revenues, expenditures and District deficiency, cash flows and changes in capital fund for the year then ended. These financial statements are the responsibility of the District's management. My responsibility is to express an opinion on these financial statements based on my audit.

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

The accounting policy with respect to Teachers' Severance Pay is described in Note 2. Canadian generally accepted accounting principles require that all accounts receivable should be recorded and disclosed on the financial statements. The liability for Teachers' Severance Pay has been recorded but no offsetting receivable has been recorded. In this respect, these financial statements are not in accordance with Canadian generally accepted accounting principles. If the accounts receivable were recorded in accordance with Canadian generally accepted accounting principles, changes to the amounts reported for accounts receivable, revenue, and excess of expenditures over revenue would be necessary.

In my opinion, except for the effects of the failure to record accounts receivable as described in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Board as at June 30, 2008 and the results of its operations and changes in its capital financial position for the year then ended in accordance with Canadian generally accepted accounting principles and as explained in note 1 to the financial statements and are in compliance with reporting requirements established for School Boards in the Province of Newfoundland and Labrador by the Department of Education.

August 31, 2008

CHARTERED ACCOUNTANT

**Eastern School District
Balance Sheet**

As At June 30, 2008

2008

2007

Assets

Current

Cash (supp. Info. 1)	\$ 13,171,075	\$ 12,329,831
Short-term investments (supp. Info. 2)	888,864	908,375
Accounts receivable (Note 4)	4,505,901	2,702,061
Teachers' vacation pay (Note 5)	30,332,299	28,809,763
Prepaid expenses (supp. Info. 3)	<u>529,476</u>	<u>554,811</u>

49,427,615 45,304,841

Capital assets (Schedule 7, Note 1)	166,349,563	157,938,849
Deferred costs (Note 11)	<u> </u>	<u>342,603</u>

\$215,777,178 \$203,586,293

Liabilities

Current

Accounts payable and accrued liabilities (Note 7)	\$ 11,731,231	\$ 11,257,196
Teachers' vacation pay (Note 5)	30,332,299	28,809,763
Current maturities (Schedule 8)	752,824	827,270
Current portion of obligation under capital lease (Note 10)	<u>813,283</u>	<u>761,480</u>

43,629,637 41,655,709

Long-term debt (Schedule 8)	3,402,634	4,060,793
Obligation under capital lease (Note 10)	2,959,562	3,417,861
Teachers' severance pay benefits (Note 2)	51,912,995	50,037,967
Other employee severance pay accrual (Note 1)	4,639,546	4,652,236
Other employee benefits (Note 8)	<u>470,208</u>	<u>459,608</u>

107,014,582 104,284,174

District Equity

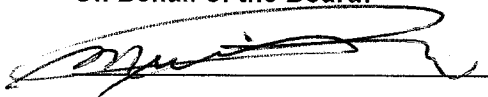
Investment in capital assets (Notes 9)	163,018,456	153,281,193
District deficiency	<u>(54,255,860)</u>	<u>(53,979,074)</u>

108,762,596 99,302,119

\$215,777,178 \$203,586,293

Contingent Liabilities (Note 16)

On Behalf of the Board:

 Chairperson

 Treasurer

**Eastern School District
Statement of Current Revenue, Expenditures and District Deficiency**

For the Year Ended June 30, 2008

2008

2007

Current Revenue (Schedule 1)

Provincial Government grants	\$330,021,266	\$311,999,105
Ancillary services	105,876	63,221
Miscellaneous	<u>1,111,243</u>	<u>1,694,731</u>
	<u>331,238,385</u>	<u>313,757,057</u>

Current Expenditures

Administration (Schedule 2)	5,378,817	4,418,682
Instruction (Schedule 3)	267,393,425	256,685,791
Operations and maintenance (Schedule 4)	31,795,790	29,395,938
Pupil transportation (Schedule 5)	21,478,091	20,496,770
Ancillary services (Schedule 6)	71,766	70,000
Interest (Schedule 8C)	259,643	300,913
Amortization of deferred costs (Note 11)	342,603	373,747
Miscellaneous (Schedule 6)	<u>135,272</u>	<u>88,367</u>

326,855,407 311,830,208

**Excess of revenue over expenditures before
undernoted items**

4,382,978 1,926,849

Amortization of capital assets (Schedule 7)

(10,954,075) (9,701,718)

Transfer to capital

8,169,339 8,045,610

**Excess of revenue over expenditures before
teachers' severance**

1,598,242 270,741

Net change in teachers' severance liability (Note 2)

(1,875,028) (937,583)

**Excess of (expenditures over revenue)
revenue over expenditures**

\$ (276,786) \$ (666,842)

District deficiency, beginning of the year

\$ (53,979,074) \$ (53,531,769)

**Excess of (expenditures over revenue)
revenue over expenditures**

(276,786) (666,842)

Unrealized gain on investments (Note 15)

219,537

District deficiency, end of the year

\$(54,255,860) \$(53,979,074)

**Eastern School District
Statement of Cash Flows**

For the Year Ended June 30, 2008

2008

2007

OPERATING ACTIVITIES

**Excess of (expenditures over revenue)
revenue over expenditures**

\$ (276,786) \$ (666,842)

Items not affecting cash:

Amortization of deferred costs	342,603	373,747
Amortization of capital assets	10,954,075	9,701,718
Amortization of energy retrofit	182,338	558,279
Adjustment to carrying value of certain capital assets		148,440,416
Severance pay accrual	(12,690)	(48,235)
Teachers severance liability	1,875,028	937,583
Other employee benefits liability	10,600	(18,130)

Short term investments	19,511	(752,486)
Accounts receivable	(1,803,839)	1,664,412
Prepaid expenses	25,335	(82,032)
Accounts payable and accrued liabilities	<u>474,033</u>	<u>3,287,150</u>
	<u>11,790,208</u>	<u>163,395,580</u>

INVESTING ACTIVITIES

Capital expenditures - net	(19,547,126)	(10,211,965)
Change in investment in capital assets (Note 9)	9,737,263	(146,750,224)
Change in long-term receivable		1,171,871
Change in unrealized gain on investment		<u>219,537</u>
	<u>(9,809,863)</u>	<u>(155,570,781)</u>

FINANCING ACTIVITIES

Proceeds from obligation under capital lease	418,472	509,058
Repayment of obligation under capital lease	(824,968)	(799,996)
Proceeds from long-term borrowings	185,972	465,800
Repayment of long-term debt	<u>(918,577)</u>	<u>(889,009)</u>
	<u>(1,139,101)</u>	<u>(714,147)</u>

Change in cash resources 841,244 7,110,652

Cash, beginning of the year 12,329,831 5,219,179

Cash, end of the year \$ 13,171,075 \$ 12,329,831

Supplementary cash flow information:

Interest paid	\$ 259,643	\$ 300,913
Interest paid - bussing loans	<u>153,702</u>	<u>171,992</u>
	<u>\$ 413,345</u>	<u>\$ 472,905</u>

**Eastern School District
Statement of Changes in Capital Fund**

For the Year Ended June 30, 2008

2008

2007

70 Capital receipts

71 Proceeds from bank loans

011 School construction		
012 Equipment		\$ 465,800
013 Service vehicles	\$ 185,972	
014 Pupil transportation		
015 Other and capital lease	<u>418,472</u>	<u>509,058</u>
	<u>604,444</u>	<u>974,858</u>

72 EIC grants

011 School construction and equipment	17,550,730	10,401,626
012 Other - special grants for debt repayment		
	<u>17,550,730</u>	<u>10,401,626</u>

73 Donations

011 Cash receipts		
012 Non-cash receipts		
013 Restricted use		<u>35,482</u>
		<u>35,482</u>

74 Sale of capital assets - proceeds

011 Land and 012 buildings		
013 Equipment		
014 Service vehicles		
015 Pupil transportation vehicles		
016 Other		
	<u> </u>	<u> </u>

75 Other capital revenues

011 Interest on capital fund investments		
012 Premiums on debentures		
013 Recoveries of expenditures	355,872	361,253
015 Insurance proceeds		
016 Native peoples grants		
017 Miscellaneous		
Gain on sale of capital assets		
Department of Education technology grants		
Cost sharing for technology grants		
	<u>355,872</u>	<u>361,253</u>

78 Transfer from (to) current fund

Add: Amortization of capital assets - non cash items

	(8,169,339)	(8,045,610)
	<u>10,954,075</u>	<u>9,701,718</u>
	<u>2,784,736</u>	<u>1,656,108</u>
	<u>\$ 21,295,782</u>	<u>\$ 13,429,327</u>

Eastern School District
Statement of Changes in Capital Fund (Cont'd)

For the Year Ended June 30, 2008

2008

2007

80 Capital disbursements

81 Additions to capital assets

011 Land and sites	\$ 109,536	\$ 91,430
012 Buildings	17,212,731	10,305,942
013 Furniture and equipment - School	2,038,885	837,414
014 Furniture and equipment - other		
015 Service vehicles	185,974	39,735
016 Pupil transportation		

19,547,126 11,274,521

82 Principal repayment of long-term debt

011 School construction		
012 Equipment	1,256,224	848,792
013 Service vehicles		
014 Energy Performance Contract	492,432	840,214

1,748,656 1,689,006

83 Miscellaneous disbursements

013 Other (decrease in capital payables)		465,800
--	--	---------

\$ 21,295,782 \$ 13,429,327

For the Year Ended June 30, 2008

Nature of Operations

The Eastern School District is responsible for the operations and maintenance of all schools in the Eastern portion of the Province of Newfoundland and Labrador. The District was formed August 31, 2004 after the Government of Newfoundland and Labrador dissolved four previous boards known as Vista School District, Burin School District, Avalon West School District, and Avalon East School District.

These financial statements do not include school based financial activities which would consist of revenues, expenses and net assets controlled directly by school administration.

1. Significant Accounting Policies

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

Fund Accounting

The accompanying financial statements have been prepared on a fund accounting basis which is generally accepted for School Boards. Fund accounting can be defined as "accounting procedures in which a self balancing group of accounts is provided for each fund." It is customary for School Boards to account separately for the current and capital funds. These financial statements include both the current and capital funds on a combined basis.

Common Controlled Entities

The District currently excersises control over corporations known as the Eastern Education Foundation Inc. and Newfoundland International Student Exchange Program Inc.

The net assets of the Eastern Education Foundation Inc. as at March 31, 2008 were \$ 202,383 in accordance with the financial statments compiled by the corporation. These amounts have not been consolidated with the Districts financial statements as at June 30, 2008.

The net assets of the Newfoundland Student Exchange Program Inc. as at June 30, 2008 are recorded in note 7 (accounts payable) of these financial statements. Net funds generated from this Corporation are used for specific purposes and will be recognized as revenue in the District's financial statements when approved by the Management Committee of the Newfoundland Student Exchange Program Inc.

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, capital expenditures and teacher salaries and severance pay. Funding designated for specific purposes is deferred and included in revenue when the related expenditures have been incurred.

For the Year Ended June 30, 2008

1. Significant Accounting Policies (Cont'd)

Capital Assets

Capital assets assumed by the District on August 31, 2004, as a result of legislation passed pursuant to the *Schools Act, 1997* and the *Education Act*, are recorded based on the Net Book Values shown on the audited financial statements of the predecessor entities. Deferred costs for the energy retrofit project are amortized on the straight-line basis over a period of seven years.

Beginning July 1, 2006 tangible capital assets will be amortized using the straightline basis over their estimated useful lives, using the following rates:

Buildings	50 years
Furniture and equipment	10 years
Service vehicles	5 years
Buses	12 years
Miscellaneous	5 years

Teachers' and Student Assistants' Payroll

The Government of Newfoundland and Labrador processes the payrolls and remits the source deductions directly to the appropriate agencies. The amounts recorded in the financial statements represent gross salaries for the year.

Pension Costs

All permanent employees of the District are covered by pension plans administered by the Government of Newfoundland and Labrador. Contributions to these plans are required from both the employee and the District. Post retirement obligations to employees are the responsibility of the Government of Newfoundland and Labrador and, as such, the employer contributions for pensions and other retirement benefits are recognized in the accounts on a current basis.

Other Employee Severance Pay Accrual

The District records severance pay liability for employees other than teachers. Employees are entitled to one week of severance pay for each year of service to a maximum of twenty weeks once they reach 9 years of service with the District.

Use of Accounting Estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting periods. Actual results could differ from those estimates.

2. Teachers' Severance Pay Benefits

Pursuant to a directive issued by the Department during fiscal 1998, the District recorded severance pay for teachers in the District. The *Schools Act, 1997* specifies that salaries and other compensation for teachers are the responsibility of the Department. The District received written approval from the Minister of Education for the deficit arising from the Department's requirement for the teachers' severance.

**Eastern School District
Notes to Financial Statements**

For the Year Ended June 30, 2008

The net change in the liability for the year ended is as follows:

	<u>2008</u>	<u>2007</u>
Balance, beginning of the year	\$ 50,037,967	\$ 49,100,384
Net increase, (decrease) for the period	<u>1,875,028</u>	<u>937,583</u>
Balance, end of the year	<u>\$ 51,912,995</u>	<u>\$ 50,037,967</u>

3. Bond Coverage

At balance sheet date, the Insurance Division of Treasury Board carried fidelity bond coverage covering District employees as follows:

Assistant Director of Finance and Administration and District employees	\$	100,000
Principals, Vice Principals and Staff	\$	100,000

4. Accounts Receivable

Current	<u>2008</u>	<u>2007</u>
11 131 Provincial Government	\$ 3,337,530	\$ 966,113
132 Transportation	212,137	257,121
133 Federal Government		
134 Insurance		
138 Interest	38,401	
139 Miscellaneous and travel advances	590,024	831,756
140 Goods and Service Tax Rebate	327,809	641,975
141 Other		
Capital		
11 231 Provincial Gov't -construction grants		5,096
235 Other		
	<u>\$ 4,505,901</u>	<u>\$ 2,702,061</u>

5. Teachers' Vacation Pay

Pursuant to a directive issued by the Department during the fiscal year 2006, the District recorded the vacation pay liability for teachers in the District. The liability relates to teachers' salaries earned during the school year but not fully paid to teachers until subsequent to June 30. Accordingly, the District has recorded teachers' vacation pay receivable of \$ 30,332,299 at June 30, 2008, (2007 - \$ 28,809,763).

6. Bank Indebtedness

The District had 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, 2008 and June 30, 2007. 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.

Eastern School District
Notes to Financial Statements

For the Year Ended June 30, 2008

7. Accounts Payable and Accrued Liabilities

Current	<u>2008</u>	<u>2007</u>
21 111 Trade payables	\$ 3,050,264	\$ 4,093,703
112 Accrued liabilities	97,960	846,523
114 Wages	904,156	154,875
115 Payroll deductions		777,366
117 Deferred grants	4,197,996	2,236,022
118 Other - Specify		
Vacation pay accrual	1,714,688	1,497,883
Eastern School District Trust Fund	551,691	533,100
Scholarship fund	115,016	123,190
N.I.S.E.P, due to a related corporation	692,604	587,678
Capital		
213 Accrued interest		
217 Deferred Grants	<u>406,856</u>	<u>406,856</u>
	<u>\$ 11,731,231</u>	<u>\$ 11,257,196</u>

8. Other Employee Benefits

	<u>2008</u>	<u>2007</u>
Unused pre-1985 sick leave	\$ <u>470,208</u>	\$ <u>459,608</u>

The District has recorded the obligation to pay certain employees at the termination of their employment for unused sick leave accumulated prior to January 1, 1985.

Eastern School District
Notes to Financial Statements

For the Year Ended June 30, 2008

9. Investment in Capital Assets

	<u>2008</u>	<u>2007</u>
Investment in capital assets, beginning of the year	\$153,281,193	\$300,031,417
Add:		
Grants - contributions for capital construction	17,550,730	10,401,626
Proceeds from sale of capital assets		
Gain on sale of capital assets		
Recoveries of expenditures		
Insurance proceeds - capital		
Capital purchases out of revenue	1,391,951	328,346
Miscellaneous - E.I.T.F.		35,481
School contributions		
Principal repayment paid with operating grants	<u>1,748,657</u>	<u>1,689,005</u>
	<u>173,972,531</u>	<u>312,485,875</u>
Deduct adjustments:		
Cost of assets disposed		
Building		1,062,548
Pupil transportation vehicles		
Other		
Amortization of capital assets	10,954,075	9,701,718
Adjustment to carrying value of certain capital assets		148,440,416
Doubtful Accounts		
	<u>10,954,075</u>	<u>159,204,682</u>
23 221 Investment in capital assets, end of the year	<u>\$163,018,456</u>	<u>\$153,281,193</u>

For the Year Ended June 30, 2008

10. Obligation Under Capital Leases

The District had entered into a capital lease with Royal Bank of Canada to finance its Energy Performance capital expenditures (EPC). The lease was for \$ 5,000,000 for 5 years including a purchase option of \$2,750,000 which expired May 2008. During June 2008, the purchase option was refinanced for a period of 5 years with a purchase option of \$1.

The District also entered into capital leases with the Royal Bank of Canada for various equipment purchases. The leases total \$ 1,176,917 as at June 30, 2008 with a purchase option of \$1.

Future minimum payments under these capital leases is as follows for the year ending in:

	<u>Risographs</u>	<u>EPC</u>	<u>Copiers & Laptops</u>	<u>Total</u>
2009	\$ 92,937	\$ 618,564	\$ 267,830	\$ 979,331
2010	92,937	618,564	231,645	943,146
2011	54,214	618,564	179,545	852,323
2012		618,564	179,545	798,109
2013		567,017	78,264	645,281
	<u>240,088</u>	<u>3,041,273</u>	<u>936,829</u>	<u>4,218,190</u>
Less: amount representing interest	<u>14,555</u>	<u>342,841</u>	<u>87,949</u>	<u>445,345</u>
	225,533	2,698,432	848,880	3,772,845
Less: current portion	<u>84,055</u>	<u>497,670</u>	<u>231,558</u>	<u>813,283</u>
	<u>\$ 141,478</u>	<u>\$ 2,200,762</u>	<u>\$ 617,322</u>	<u>\$ 2,959,562</u>

Interest has been imputed at a rate of 4.89% for the EPC.

Interest has been imputed at a various rates for the other leases.

11. Deferred Costs

A predecessor School Board entered into a sale lease contract with the Royal Bank of Canada for their Energy Performance contract. A gain of \$1,868,737 was recorded upon sale of these assets. This gain was amortized over sixty months. During the year \$ 342,603 (2007 - \$373,747) was recorded as amortization expense in the financial statements.

12. Lease Commitments

The District is committed under the terms of various operating leases to make payments in the next two years approximately as follows:

2009	\$ 566,274
2010	\$ 557,475

13. Financial Instruments

The carrying value of the Districts financial instruments, with the exception of long-term receivables, approximate fair values due to the short-term maturity and normal credit terms of those instruments. The long-term receivables balance does not approximate fair value as it is non-interest bearing.

For the Year Ended June 30, 2008

14. Insurance Subsidy

The cost of insuring school properties is borne by the Provincial Government and no amount has been recorded in these accounts to reflect this cost.

15. Unrealized Gain on Sale of Investments

This represents an unrecognized gain on investments held by a predecessor District. This amount was recognized as an asset in 2007.

16. Contingent Liabilities

Site restoration and remediation costs associated with school properties under the District are charged to operations as incurred. Estimated future site restoration and remediation costs have not been accrued in these financial statements since the obligation, if any, is presently not determinable. Such costs are normally funded by the Province.

The Board has a potential liability for accumulated sick leave to its employees in the amount of \$12,395,000. This amount has not been included in the financial statements. The amount is calculated based on Board policy and on an interpretation of the agreement with unionized employees. Any payments to employees for sick leave is expensed in the period such payments are incurred.

17. Comparative Figures

Certain of the 2007 amounts have been reclassified to conform with the financial statement presentation adopted for 2008.

Eastern School District
Schedule 1
Current Revenues

For the Year Ended June 30, 2008

2008

2007

Current Revenues

32 010 Provincial Government Grants

011 Regular operating grants	\$ 50,870,918	\$ 45,829,580
016 Special grants		
French immersion		
Official language monitor		
French language recuperation		
Textbook credit allocation		
Communication technology		
Other		
Salaries and benefits		
017 Directors and assistant directors	1,672,849	1,485,458
021 Regular teachers	249,001,050	238,049,823
Teachers' severance		
022 Substitute teachers		
Student assistants	7,025,375	6,172,932
030 Pupil transportation		
031 Board owned	3,231,582	3,109,816
032 Contracted	15,964,953	15,176,730
033 Special needs transportation	<u>2,254,539</u>	<u>2,174,766</u>

330,021,266 311,999,105

33 010 Donations

012 Cash receipts
013 Non cash receipts
014 Restricted use

34 010 Ancillary Services

011 Revenues from rental of residences
021 Revenues from rental of Schools and
 facilities (Net)
031 Cafeterias
032 Other

105,876 63,221

105,876 63,221

Eastern School District
Schedule 1 (Cont'd)
Current Revenues

For the Year Ended June 30, 2008	<u>2008</u>	<u>2007</u>
35 010 Miscellaneous		
011 Interest on investments and bank	\$ 622,441	\$ 483,654
012 Bus charters		
021 Recoveries of expenditures		
031 Revenues from other School Districts		
051 Insurance proceeds		
061 Bilingual education revenue		
071 Operating revenue from native peoples grant		
081 Miscellaneous grants and Special Projects	118,583	(53,531)
091 Textbooks - net		778,095
092 Other		
Summer and night school fees		
Gain on sale of capital assets		48,922
Technology support initiative		
Sundry	370,219	437,591
093 Grant - MUN		
	<u>1,111,243</u>	<u>1,694,731</u>
Total Current Revenues	<u>\$331,238,385</u>	<u>\$313,757,057</u>

Eastern School District
Schedule 2
Administration Expenditures

For the Year Ended June 30, 2008

2008

2007

51 Salaries and benefits		
011 Directors, Assistant Directors and Senior Education Officers	\$ 1,659,117	\$ 1,481,012
012 Board office personnel	2,131,476	1,655,151
013 Office supplies	92,154	67,939
014 Replacement furniture and equipment	19,746	15,589
015 Postage	27,027	21,694
016 Telephone	162,535	145,639
017 Office equipment rentals and repairs	7,092	39,057
018 Bank charges	3,167	736
019 Electricity	72,294	73,727
021 Fuel	5,108	4,879
023 Repairs and maintenance	17,612	6,717
024 Travel	61,266	115,528
025 Board meeting expenses	129,924	119,953
027 Professional fees	124,633	156,822
028 Advertising and public relations	117,588	103,273
029 Membership dues	95,172	84,516
031 Municipal service fees	9,052	5,253
032 Rental of office space	621,853	313,259
034 Professional development and meetings	<u>22,001</u>	<u>7,938</u>
Total Administration expenditures	<u>\$ 5,378,817</u>	<u>\$ 4,418,682</u>

**Eastern School District
Schedule 3
Instruction Expenditures**

For the Year Ended June 30, 2008

2008

2007

52 010 Instructional Salaries

Teachers' salaries

011 Regular	\$202,657,056	\$191,627,511
012 Substitute	8,883,904	8,685,467
013 Board paid		
014 Augmentation		
015 Employee benefits - teachers	33,266,826	33,729,464
016 School secretaries - salaries and benefits	4,929,955	4,609,922
017 Payroll tax	4,365,780	4,190,215
018 Other		
Co-operative education		
Salaries and benefits - IT	792,014	707,720
Salaries and benefits - program assistants	64,334	57,232
Salaries and benefits - student assistants	6,903,168	6,065,455

261,863,037 249,672,986

52 040 Instructional Materials

041 General supplies	3,683,922	4,081,762
042 Library resource materials	1,446	117,806
043 Teaching aids	1,004,265	1,383,089
044 Textbooks		812,521
045 Other - Special and regional services		

4,689,633 6,395,178

52 060 Instructional Furniture and Equipment

061 Replacement	80,735	21,944
062 Rentals and repairs		
063 Salary and benefits - computer technicians		

80,735 21,944

50 080 Instructional Staff Travel

080 IT Travel	81,653	43,807
081 Program co-ordinators	371,518	316,668
082 Teachers' travel	138,164	79,399
083 Inservice and conferences	143,685	130,809

735,020 570,683

52 090 Other Instructional Costs

091 Postage and stationary	25,000	25,000
----------------------------	--------	--------

Total instruction expenditures \$267,393,425 \$256,685,791

Eastern School District
Schedule 4
Operations and Maintenance Expenditures - Schools

For the Year Ended June 30, 2008

2008

2007

53

Salaries		
011 Janitorial	\$ 12,288,989	\$ 11,928,870
012 Maintenance	1,395,867	1,067,049
013 Payroll tax	214,285	212,136
014 Electricity	6,208,859	6,576,127
015 Fuel	2,431,452	1,548,762
016 Municipal service fee	749,081	646,512
017 Telephone	1,357,035	1,342,084
018 Vehicle operating and travel	223,417	191,316
019 Janitorial supplies	775,723	685,019
021 Janitorial equipment	62,581	41,425
022 Repairs and maintenance - buildings	4,741,739	3,814,023
023 Equipment maintenance	23,959	20,472
025 Snow clearing	<u>1,322,803</u>	<u>1,322,143</u>
Total operations and maintenance	<u>\$ 31,795,790</u>	<u>\$ 29,395,938</u>

Eastern School District
Schedule 5
Pupil Transportation Expenditures

For the Year Ended June 30, 2008

2008

2007

54 010 **Operation and Maintenance of Board Owned Fleet**

Salaries and Benefits

011 Administration	\$ 132,602	\$ 105,990
012 Drivers and Mechanics	1,579,923	1,540,240
013 Payroll Tax	27,540	26,622
014 Debt Repayment- Interest	153,702	171,992
015 Principal	355,872	361,253
017 Gas and oil	468,208	409,079
018 Licenses	31,957	31,661
019 Insurance	49,151	50,507
021 Repairs and Maintenance - Fleet	235,891	302,299
022 Building	36,464	20,359
023 Tires and Tubes	46,940	28,617
024 Heat and Light	9,193	10,012
025 Municipal Service	1,261	590
026 Snow Clearing	9,532	3,451
027 Office Supplies	7,455	14,157
029 Travel	5,540	3,127
031 Professional Fees	964	8,347
032 Miscellaneous	39,565	7,010
033 Telephone	<u>40,869</u>	<u>33,406</u>

3,232,629 3,128,719

54 040 Contracted Services

041 Regular transportation	15,874,450	15,082,174
042 Handicapped	2,254,539	2,174,766
047 Salaries	<u>116,473</u>	<u>111,111</u>

Pupil transportation expenditures

\$ 21,478,091

\$ 20,496,770

Eastern School District
Schedule 6
Ancillary Services and Miscellaneous Expenses

For the Year Ended June 30, 2008

2008

2007

Ancillary Services

The Board operates the following ancillary services:

55 Ancillary services

011 Operation of teachers' residences

031 Cafeterias

032 Other - environmental education

\$ 71,766 \$ 70,000

\$ 71,766 \$ 70,000

Miscellaneous Expenses

The Board has incurred the following miscellaneous expenses:

57 011 Bad debt expense

\$ 111,692 \$ 75,356

Special incentive program

Other miscellaneous expenditures

23,580 13,011

012 Provision for severance pay

\$ 135,272 \$ 88,367

**Eastern School District
Schedule 7
Details of Capital Assets
For the Year Ended June 30, 2008**

	Cost June 30, 2007	Cost June 30, 2008	Accumulated Amortization June 30, 2007	Accumulated Amortization June 30, 2008	Net Book Value June 30, 2008
12 210 Land and Sites	\$ 5,114,659	\$ 5,224,195			\$ 5,224,195
12 220 Buildings					
221 Schools	265,238,881	282,451,612	\$ 133,877,222	\$ 139,985,667	142,465,945
222 Administration	5,590,942	5,590,942	1,351,049	67,865	4,172,028
223 Residential	10,000	10,000	400	200	9,400
224 Recreational					
225 Other	452,854	452,854	393,968	9,057	49,829
	<u>271,292,677</u>	<u>288,505,408</u>	<u>135,622,639</u>	<u>141,808,206</u>	<u>146,697,202</u>
12 230 Furniture and Equip.					
231 Schools	28,952,374	30,991,259	17,079,939	20,755,387	10,235,872
232 Administration	3,173,731	3,173,731	1,904,239	380,847	888,645
233 Residential	850	850	510	102	238
234 Recreation					
235 Other	27,648	27,648	16,589	3,318	7,741
	<u>32,154,603</u>	<u>34,193,488</u>	<u>19,001,277</u>	<u>4,059,715</u>	<u>11,132,496</u>
12 240 Vehicles					
241 Service vehicles	271,239	457,213	63,553	72,022	321,638
12 250 Pupil Transportation					
251 Land					
252 Building	152,886	152,886	23,270	1,057	128,559
Vehicles					
253 Buses	5,774,961	5,774,961	3,049,556	444,794	2,280,611
254 Service	59,383	59,383	14,846	7,423	37,114
255 Equipment					
256 Other					
	<u>5,987,230</u>	<u>5,987,230</u>	<u>3,087,672</u>	<u>453,274</u>	<u>2,446,284</u>
12 260 Misc. Capital Assets					
Computers	894,464	894,464	357,786	178,892	357,786
Tools	18,163	18,163	7,264	3,633	7,266
Water lines	29,151	29,151	1,943	972	26,236
Resource lines					
	<u>941,778</u>	<u>941,778</u>	<u>366,993</u>	<u>183,497</u>	<u>391,288</u>
Subtotal	315,762,186	335,309,312	158,142,134	10,954,075	166,213,103
Energy retrofit	5,834,303	5,834,303	5,515,506	182,338	136,460
Total Capital Assets	\$ 321,596,489	\$ 341,143,615	\$ 163,657,640	\$ 11,136,413	\$ 166,349,563

**Eastern School District
Schedule 8
Details of Long-Term Debt**

For the Year Ended June 30, 2008

2008

2007

Ref. #

211 Bank Loans

Repayable \$ <u>16,814</u> monthly, maturing <u>2011</u>	\$ 506,044	\$ 682,267
Repayable \$ <u>9,443</u> monthly, maturing <u>2014</u>	698,795	812,113
Repayable \$ <u>7,833</u> monthly, maturing <u>2009</u>	60,889	150,415
Repayable \$ <u>883</u> monthly, maturing <u>2009</u>	6,719	15,886
Repayable \$ <u>833</u> monthly, maturing <u>2013</u>	<u>161,199</u>	<u> </u>

Total 211 1,695,162 2,071,892

212 Mortgages

Total 212

213 Debentures

repayable \$ <u> </u> monthly, maturing <u> </u>	<u> </u>	<u> </u>
repayable \$ <u> </u> monthly, maturing <u> </u>	<u> </u>	<u> </u>

Total 213

Subtotal 1,695,162 2,071,892

215 Less current maturities 386,904 460,356

Total loans other than pupil transportation \$ 1,308,258 \$ 1,611,536

Eastern School District
Schedule 8 (Cont'd)
Details of Long- Term Debt

For the Year Ended June 30, 2008

2008

2007

22 220 Loans - pupil transportation

Ref. #

221 Vehicle bank loans

Repayable \$ <u>430</u> monthly, maturing <u>2011</u>	\$ 15,498	\$ 20,658
Repayable \$ <u>4,169</u> monthly, maturing <u>2012</u>	195,933	245,958
Repayable \$ <u>2,019</u> monthly, maturing <u>2011</u>	86,798	111,021
Repayable \$ <u>5,744</u> monthly, maturing <u>2013</u>	411,913	463,944
Repayable \$ <u>4,320</u> monthly, maturing <u>2017</u>	416,639	446,629
Repayable \$ <u>3,910</u> monthly, maturing <u>2016</u>	328,475	375,400
Repayable \$ <u>4,336</u> monthly, maturing <u>2016</u>	350,944	419,871
Repayable \$ <u>1,095</u> monthly, maturing <u>2014</u>	78,850	91,991
Repayable \$ <u>1,679</u> monthly, maturing <u>2014</u>	127,622	147,773
Repayable \$ <u>521</u> monthly, maturing <u>2012</u>	20,717	26,448
Repayable \$ <u>521</u> monthly, maturing <u>2013</u>	30,229	35,962
Repayable \$ <u>4,393</u> monthly, maturing <u>2015</u>	<u>396,678</u>	<u>430,516</u>

Total 221

2,460,296

2,816,171

222 Land, buildings and equipment bank loans

repayable \$ _____ monthly, maturing _____		
repayable \$ _____ monthly, maturing _____		
repayable \$ _____ monthly, maturing _____		
repayable \$ _____ monthly, maturing _____		
repayable \$ _____ monthly, maturing _____		

Total 222

223 Less current maturities

365,920

366,914

Total loans - pupil transportation

2,094,376

2,449,257

Total long-term debt

\$ 3,402,634

\$ 4,060,793

**Eastern School District
Schedule 8A
Summary of Long- Term Debt**

For the Year Ended June 30, 2008

Description	Rate	Balance Beginning of Year	Loans Obtained During Year	Principal Repayment for Year	Balance End of Year
A) School construction					
B) Equipment	7.5%	\$ 2,071,892	\$ 185,972	\$ 562,702	\$ 1,695,162
C) Service vehicles					
D) Other					
E) Pupil					
Transportation		<u>2,816,171</u>	<u> </u>	<u>355,875</u>	<u>2,460,296</u>
Total Loans		<u>\$ 4,888,063</u>	<u>\$ 185,972</u>	<u>\$ 918,577</u>	<u>\$ 4,155,458</u>

Eastern School District
Schedule 8B
Schedule of Current Maturities

For the Year Ended June 30, 2008

Description	Year 1	Year 2	Year 3	Year 4	Year 5
A) School construction					
B) Equipment	\$ 386,904	\$ 321,534	\$ 173,633	\$ 70,882	\$ 99,696
C) Service vehicles					
D) Other					
E) Pupil	365,920	363,307	366,742	346,118	287,906
Transportation					
Total loans	<u>\$ 752,824</u>	<u>\$ 684,841</u>	<u>\$ 540,375</u>	<u>\$ 417,000</u>	<u>\$ 387,602</u>

Eastern School District
Schedule 8C
Schedule of Interest Expense

Year Ended June 30, 2008

2008

2007

56 010

Description

012 Capital

School construction

Equipment

\$ 53,106 \$ 121,594

Service vehicles

7,168

Other

Debt restructuring

35,691 34,493

Energy management - capital lease

163,678 144,826

Total Capital

259,643 300,913

Current

013 Operating loans

014 Supplier interest charges

Total Current

Total Interest Expense

\$ 259,643 \$ 300,913

**Eastern School District
Supplementary Information**

For the Year Ended June 30, 2008

2008

2007

1. Cash

Current

11 110 Cash on Hand and in Bank
Bank

112 Current	\$ 13,131,295	\$ 11,787,187
113 Savings		
114 Teachers' payroll	37,280	540,144
115 Non teachers' payroll		
116 Executive payroll		
117 Other - Funds	<u>2,500</u>	<u>2,500</u>

13,171,075 12,329,831

Capital

11 210 Cash on hand and in bank

211 Cash on hand

Bank

212 Current

213 Savings

214 Other

\$ 13,171,075 \$ 12,329,831

Total cash on hand and in bank

2. Short Term Investments

Current

11 121 Term deposits - restricted

122 Marketable securities

123 Other

- Canada treasury bills

- Mutual funds

- Balance in broker account

- Guaranteed Investment Certificates

\$ 707,430	\$ 688,838
181,434	219,537

Capital

11 221 Term deposits

222 Canada savings bonds

223 Other

\$ 888,864 \$ 908,375

Total Short-term investments

Term deposits relate to funds specifically allocated for educational purposes within the Province of Newfoundland and Labrador. These amounts are not intended for general operations of the District.

Eastern School District
Supplementary Information

For the Year Ended June 30, 2008

2008

2007

3. Prepaid Expenses
Current

11 141 Insurance	\$ 16,559	\$ 17,116
142 Municipal service fees	162,428	175,298
143 Supplies		
144 Other		
Equipment lease		
Workers' compensation	350,489	348,566
Garbage collection		
Vehicle insurance		
Other		13,831

Capital

11 241 Other		
	<u>\$ 529,476</u>	<u>\$ 554,811</u>