



# **LABRADOR SCHOOL BOARD**

## **Annual Performance Report**

### **2010-2011**



*“The path of education is set by the belief that all children can learn and that all schools can improve.”*

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## CHAIRPERSON'S MESSAGE

October 31, 2011

Honourable Clyde Jackman  
Minister of Education  
P.O. Box 8700  
St. John's, NL  
A1B 4J6

Dear Minister Jackman:

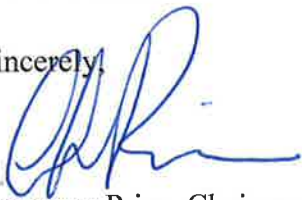
I am pleased to submit the Labrador School Board's Annual Report for 2010-2011. This report has been prepared in accordance with our Board's requirements as a category one entity under the *Transparency and Accountability Act*.

This report covers the final year of our 2008-2011 Strategic Plan, July 1, 2010 to June 30, 2011, which included three areas: Financial Deficit; Student Achievement; and Improved Connections with Community/Strategic Partners.

I would like to recognize the contribution of our School Board Trustees and their commitment to improving the K-12 school system in our district. I would also like to thank the senior administration for providing strategic leadership that ensures the Labrador School Board is a professional learning organization focused on student learning and achievement.

My signature below is on behalf of the Board and is indicative of the Board's accountability for the actual results reported.

Sincerely,



Goronwy Price, Chairperson  
LABRADOR SCHOOL BOARD



# Labrador School Board Overview

## Vision

The Labrador School Board is a learning organization which graduates all students from a safe and supportive environment enabling them to maximize their potential.

## Mission

By June 30, 2011 the Labrador School Board will have engaged teachers, support staff, parents/guardians and achieved a two percent improvement in results in English Language Arts, Mathematics and Science and a two percent improvement in graduation rates.

## Mandate

As per the *Schools Act, 1997*, the Labrador School Board is mandated to organize and administer primary, elementary and secondary education within the school district. For a complete mandate, refer to Labrador School Board's Strategic Plan 2008-2011.

## Lines of Business

The Labrador School Board has two major lines of business.

### **Curriculum**

The Board provides provincially mandated Kinderstart and Kindergarten to Grade 12 school programs to students within its jurisdiction. The Board ensures that the prescribed Department of Education curriculum is available to all students. The Board sanctions programs/curricula that are designed to meet the specific needs of aboriginal students.

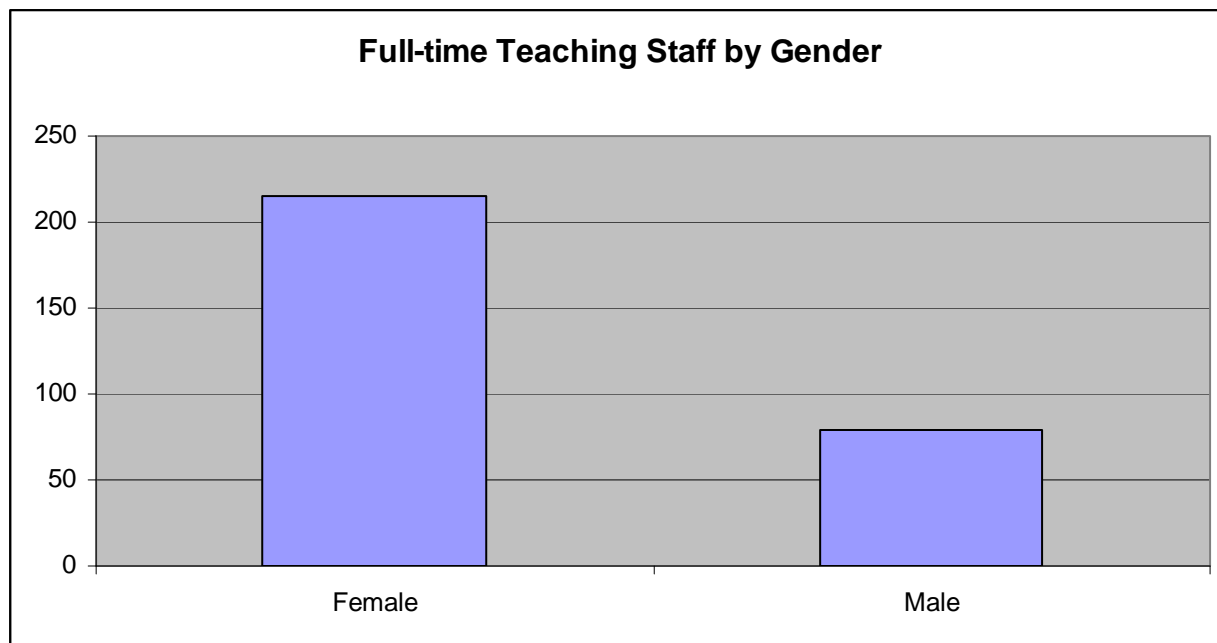
### **Related services**

The Board sanctions events which support the curriculum outcomes established by the Department of Education. It includes that students who are identified with exceptionalities are supported as resources allow; offers career counseling; offers personal counseling where qualified personnel exist; provides student transportation; and; where resources permit, provides access to employee programs designed to support safe schools.

## Number of Employees

The Board has more than 550 full and part-time employees, of which 294 are full-time teachers and another 87 are substitute teachers to varying degrees on an annual basis. In terms of gender equity, the ratio of female to male is approximately 3:1, see Table 1. Other employees include: aboriginal language and life skills instructors, student assistants, secretaries, janitors, maintenance personnel, technicians, bus drivers and central office personnel, who all provide an important role in ensuring that the learning environment for students is maximized.

Table 1 Full-time teaching staff by gender



**Female Teaching Staff: 215**

**Male Teaching Staff: 79**

These figures are based on the 2010-2011 teacher allocation, which includes itinerant teachers.

### Physical Location

The Labrador School Board is culturally and geographically diverse, a school district that encompasses a land mass of approximately 280,000 square kilometers and is more than three times the size of the island portion of the province. The Board provides educational services to 3383 students in 15 schools, located in three distinct regions: Coastal Labrador, which has eight schools in eight communities spanning from Nain in the north to Black Tickle in the south – these communities are isolated, mostly aboriginal settlements with a total student population of 629; Western Labrador, which has three schools in two communities with a total student enrolment of 1424; and Central Labrador, which has five schools in three communities with a total student enrolment of 1330.

Of the twelve communities under the Board's jurisdiction, five have a native/aboriginal designation and three others have a significant population of native people. As such, the vast majority of the province's First Nations children are educated by the Labrador School Board. In fact, nearly 40 per cent of the District's students are of native ancestry.

## Board Membership

Constitutionally the Labrador School Board shall consist of no more than seven zones, which are defined as per the municipal boundaries of the respective communities.

| <b>Zone</b>                                     | <b>Number of Members</b> | <b>Names</b>  |
|---|--------------------------|---|
| Labrador West<br>(Wabush/Labrador City)         | 5                        | Mr. Glenn Andrews<br>Mr. Damian Power<br>Ms. Heather Leriche<br>Mr. Guy Elliott<br>Mr. Kenneth Lawlor |
| Upper Lake Melville<br>(Happy Valley-Goose Bay) | 5                        | Mr. Goronwy Price<br>Mr. Sam Mansfield<br>Ms. Patricia Loder<br>Mr. Keith Watts<br>Mr. Bernard Bolger |
| Nain  | 1                        | Mr. Gary Baikie   |
| Postville                                       | 1                        | Ms. Joan Goudie   |
| Hopedale  | 1                        | Ms. Kim Vincent   |
| Makkovik/Rigolet                                | 1                        | Ms. April Martin  |
| Cartwright/Black Tickle                         | 1                        | Ms. Jessie Bird-Pardy   |

## **Other Key Statistics**

### Student Population

It is important for the Board to monitor changes in student population in order to make informed decisions with respect to educational resources and infrastructure. The Labrador School District continues to be challenged by a declining student population. The Annual General Return for September 2010 reported an enrolment of 3414 students. However, the district's enrolment declined by approximately 70 students during the period from September 30, 2010 to June 30, 2011.

A recent demographic trend is the movement of parents and students from coastal Labrador communities to larger urban centres in Labrador, specifically to Happy Valley-Goose Bay. While student populations in the North Coast communities continue to decline, the Upper Lake Melville region of the school district is also experiencing a slight decline in student population. The Labrador West region of our school district has remained relatively stable.

Please see Appendix A for a detailed breakdown of student population as of June 2011.

### Budget Overview

| 2010-11 BUDGET OVERVIEW           |                 |  |  |  |                 |  |  |
|-----------------------------------|-----------------|--|--|--|-----------------|--|--|
| Budget Revenue 2010/11<br>(000's) |                 |  |  | Budget Expenditures 2010/11<br>(000's) |                 |  |  |
| Provincial Government             | 11,399.4        |  |  | Administration                         | 1,817.1         |  |  |
| Rental                            | 214.7           |  |  | Instruction                            | 5,279.4         |  |  |
| Interest                          | 26.0            |  |  | Operations and maintenance             | 4,515.2         |  |  |
| Native Peoples'                   | 2,530.2         |  |  | Pupil Transportation                   | 2,418.3         |  |  |
| School Bus fees                   | 46.0            |  |  | Operation of Teacher Residences        | 220.8           |  |  |
| Miscellaneous                     | 40.0            |  |  | Interest expense                       | 5.5             |  |  |
| Miscellaneous                     |                 |  |  |  |                 |  |  |
| <b>Total Revenue</b>              | <b>14,256.3</b> |  |  | <b>Total Expenditures</b>              | <b>14,256.3</b> |  |  |

Please see Appendix B for the 2010-11 Audited Financial Statements.

### Teacher Retention

The Labrador School Board had a slightly smaller teacher allocation in 2010-11 than the previous year. Teacher allocation in 2010-11 numbered 276, which was 9.5 less than 2009-10.

However, the teacher exit survey result did report fewer new hires this year for our coastal schools than in past years. It appears from the questions asked of both returning staff and those leaving, that economic conditions either keep people or is a reason to move on. Exit surveys indicate the trend is for teachers to remain a minimum of two years in coastal schools.

## **Shared Commitments**

### Collaboration with Stakeholders

The Labrador School Board collaborated with a number of stakeholders on local, provincial, and federal levels. The Board worked co-operatively with the Nunatsiavut Government and its respective agencies which include: Torngat Housing Authority; officials within the Nunatsiavut's Department of Education; and other Nunatsiavut Government Agencies.

Some examples of stakeholder collaboration include:

- Budget and Inuit specific program meetings between the School Board and representative of Nunasivut education department. These meetings occur three times per year and specific to programming initiatives in the five north coast schools;
- Career Education Committee meetings between the School Board administration and Human Resources and Labour, and Employment officers to promote student motivation through career awareness. These meetings occur five times during the school year; and

- The District administration met with Labrador Grenfell Health representatives to discuss service delivery of children under care. These meeting occur on as needs basis.

During 2010-2011, the Labrador School Board along with stakeholders worked in consideration of the strategic direction of government applicable to the board of “improved educational programs and environments respond to constantly evolving demographics” in the areas of curriculum, learning supports and achievement.

Finally, the Board worked closely with officials at the Department of Education on all aspects of the delivery of the K-12 services provided to students, teachers, and stakeholders.

## Core Values

The core values explain the character of the organization promoted within the Labrador School District. The values were designed after the completion of our environmental scan. To ensure our core values are visible throughout the organization it was decided that the actions which needed to be enhanced can be described as follows:

- Balance* Each person identifies inequities, prioritizes by the greatest need, and identifies and plans for the utilization of available resources to meet all needs.
- Consistency* Each person shall adhere to the constitution, by-laws and policies of the Board.
- Reflection* Each person probes for clarity on issues of concern related to governance and operations, and offers options for consideration.
- Respect* Each person is given equal opportunity to voice his/her opinion in a supportive environment.
- Teamwork* Each person ensures that he/she works collaboratively on common goals.



Figure 1 - Career Education Makkovik Students





Figure 2 - Hopedale Students at Play

## **Report on Performance—Mission**

The Labrador School Board’s primary mandate is to promote student learning for all students throughout its school district. This mission, which covered the 2006-2008 and 2008-2011 periods, is steeped in a belief that every student can learn and every school can improve. To achieve this mission, the Board defined targets, a two percent improvement in English Language Arts, Mathematics and Science and a two percent increase in graduation rates.

During the strategic planning sessions, the Board discussed the necessity of placing a numerical value to monitor student achievement. It was felt that a numerical value would enable the Board to compare past performance data to performance data collected at the end of strategic planning cycle. After due consideration and discussion of the mission statement, a gradual improvement rate of two percent was considered to be reasonable and achievable.

The Board’s mission supported government’s strategic direction of “improved educational programs and environments respond to constantly evolving demographics” by improving the academic achievement of students in the district.

**Mission:** By June 30, 2011 the Labrador School Board will have engaged teachers, support staff, parents/guardians and achieved a two percent improvement in results in English Language Arts, Mathematics and Science and a two percent improvement in graduation rates.

**Measure: English Language Arts Results**

Facts were obtained by comparing District results on Provincial CRTs and Public Exams in English Language Arts from 2006-2011.

**Indicator: Increased by two percent**

- The number of students achieving adequate and above in Grade three increased from thirty-nine to seventy-three percent in the Poetic text;
- The number of students achieving adequate and above in Grade nine increased from forty-nine to sixty-two percent in Informational text; and forty-four to fifty-four percent in Poetic text;
- The average level of achievement in Grade nine multiple choice remained the same at sixty-six percent; and
- The District average in the English Public Exam increased from sixty-one to sixty-four percent.

**Measure: Mathematics Results**

Facts were obtained by comparing District results on Provincial CRTs and Public Exams from 2006-2011.

**Indicator: Increased by two percent**

- The number of students achieving adequate and above in Grade three increased from twenty-two to seventy-two percent in Problem solving; from seventeen to sixty-six percent in Connections and Representations; from fourteen to fifty-seven percent in Communication and from fifteen to sixty-three percent in Reasoning;
- The number of students achieving adequate and above in Grade six increased from thirty-two to sixty-four percent in Problem Solving; from twenty-one to thirty-six percent in Connections and Representations; from sixteen to thirty-nine percent in Communication; and from nineteen to forty-six percent in Reasoning;
- The District average in Grade nine Mathematics increased from fifty-seven to sixty percent;
- The District average in the Math 3204 Public Exam decreased from sixty-three to sixty percent; and
- The District average in the Math 3205 Public Exam increased from seventy-six to eighty-two percent.

**Measure: Science Results**

Facts were obtained by comparing District results on Public Exams in Science from 2006-2011.

**Indicator: Increased by two percent**

- The District average in the Chemistry Public Exam increased from sixty-eight to seventy-three

percent;

- The District average in the Physics Public Exam increased from seventy-one to seventy-eight percent; and
- The District average in the Biology Public Exam remained consistent with an average of sixty-three percent. Despite the work undertaken by the Board, the results did not increase by two percent. The Board will continue to work on increasing these results in the coming years.

### **Measure: Graduation Rate**

Facts were obtained by comparing graduation rates from 2006-2011.

### **Indicator: Increased by two percent**

The District percentage of graduating students increased from eighty-two to ninety-three percent. Through a focus on improving student achievement and graduation rates, a number of initiatives were implemented that have resulted in increases in both areas. The percentage of growth within the District has been significant from 2006-2011, though the degree may vary from school to school and course to course.

### Discussion of Results

The Strategic Plan allowed the Board to focus its resources, both human and monetary on the achievement of a two percent improvement in science, math, English and graduation rates. Through a systematic analysis of student data, interventions were developed to improve student achievement. These interventions included: professional learning opportunities for teachers and support staff; increased resources where warranted; school reviews aimed at improving school practices; ongoing discussions on school improvement; parental engagement with a focus on increasing parental support by involving them in career awareness. This was done through increased communication via parent sessions, letters, and other methods of communication.

Overall, the multi-faceted strategy which had as its goal the increase of student achievement was successful.

## Report on Performance

### ISSUE ONE: FINANCIAL DEFICIT

During the early stages of the Board's strategic planning cycle, the Labrador School Board recognized that its accumulated deficit must be addressed. The Board's ability to fulfill its primary mission—to improve student learning, was at risk, unless controls and strategies were implemented to reduce the accumulated deficit. Consequently, the Board identified its financial deficit as a strategic goal.

While placing a focus on deficit reduction, the Board did not distract the organization from making gains to improve teaching and learning. The Board was cognizant of the need to ensure that the safety and welfare of students was paramount and any cost savings measures would not impact the safety of students.

This annual report reflects not only 2010-2011, but also represents the end of the strategic planning cycle for the 2008-2011 period. The Labrador School Board is pleased to report that effective June 30, 2010, it surpassed its strategic goal with respect to deficit reduction by not only reducing its deficit by 21 percent, but also by eliminating its accumulated deficit, as noted in the audited financial statements. The Board is pleased to report this significant accomplishment.

**Goal One:** By June 30, 2011 the Labrador School Board's accumulated deficit will be reduced by twenty-one percent to increase benefits for students.

**Measure:** Deficit reduction

The Labrador School Board's goal of a twenty-one percent reduction in accumulated deficit by June 30, 2011 was exceeded with the elimination of the accumulated deficit in fiscal 2009-2010.

**Indicator 1:** Improved debt equity ratio

**Indicator 2:** Improved working capital

The two indicators – improved debt equity ratio and improved working capital are unable to be compared from base year 2008 to 2011 as a result of the Labrador School Board moving to compliance with government directives for full accrual accounting and the need to implement measures as required under Public Sector Accounting Standards for organizations identified as Government Not For profit Organizations (GNFPO) for fiscal years commencing July 1, 2012. As a result of this, items such as annual leave, sick leave, and earned leave are now calculated and reported on the financial statements of the Labrador School Board for the year ended June 30, 2011, whereas for fiscal 2008 they were not included.



**Figure 3 - A. P. Low Primary School**

### Discussion of Results

The accumulated deficit reduction was achieved through a combination of prudent fiscal management practices and targeted reduction strategies as follows:

- 1) Program delivery – use of video conferencing/webinars, modern technology, SmartBoards, and Illuminate Live, to reduce travel costs to attend District level meetings and inservices.
- 2) Attaining additional funding from the Department of Education such as Enhanced Inspection Reports, Annual Planning to assist in both budgeted and non-budgeted maintenance projects.
- 3) Tendering the provision of air travel services, thereby reducing travel costs throughout the Board.
- 4) Hiring of qualified journey personnel to perform work previously outsourced.
- 5) Piggy-backing conferences/meetings, etc. to reduce/eliminate air travel costs.
- 6) Partnering with other agencies whenever possible to reduce travel costs to attend conferences
- 7) Attaining additional funding from the Department of Education and other entities to assist in housing construction, and associated operating costs.

This was accomplished with no negative impact on either program delivery or repairs and maintenance to Board infrastructure over the life cycle of the Strategic Plan.

All of these measures enabled the Labrador School Board to surpass its target goal of a twenty-one percent reduction in its accumulated deficit.

### Year Three Objective

By June 30, 2011 the Labrador School Board has reduced its accumulated deficit by twenty-one percent from base year 2008.

**Measure: Deficit reduced by twenty-one percent**

**Indicator: Sustained deficit elimination achieved in fiscal 2009-2010**

The accumulated deficit was eliminated in 2009-10. During 2010-11, the Labrador School Board sustained the deficit elimination that was achieved the previous year.

The Labrador School Board, through additional funding from the Department of Education for maintenance projects and continued budgeting and variance analysis to a zero bottom line, was able to sustain the continued deficit elimination in 2010-11.

## **ISSUE TWO: STUDENT ACHIEVEMENT**

Student achievement is a key outcome of the Board's mandated responsibility to implement the provincial K-12 education program. The Board recognized and identified student achievement as one of its strategic issues. The Labrador School Board's goal for 2008-2011 is to increase student achievement by two per cent in Mathematics, Science and English Language Arts. During 2010-2011, the Labrador School Board along with stakeholders worked in consideration of the strategic direction of government applicable to the board of "improved educational programs and environments respond to constantly evolving demographics."

The strategies and process utilized to increase student achievement have resulted in an enhanced education system which operates improved programming within improved facilities.

**Goal Two:** By June 30, 2011, the Labrador School Board will have improved student achievement by two percent in Mathematics, Science and English Language Arts.

**Measure: Improved Student Achievement**

The Labrador School Board improved student achievement over the 2008-11 period as illustrated by the results discussed below.

**Indicator 1: Increased graduation rates**

During the 2008-2011 period, Labrador School Board increased graduation rates. A comparison of graduation rates indicates an increase in the percentage of students graduating, the overall percentages from 2008 to 2011 indicates an increase of five percent in the graduation rates for the District, increasing from eighty-eight to ninety-three percent.

**Indicator 2: Increased number of students graduating at higher levels**

During 2008-2011, Labrador School Board increased the number of students graduating at higher levels. A comparison of the graduation rates in the categories of honours and academic indicates an increase in the percentages per category. A comparison of students graduating from 2008 to 2011 indicates that the numbers of students graduating with academic status went from thirty percent to thirty-five percent (an increase of five percent); and the number of students graduating with honours status went from twenty percent to twenty-two percent (an increase of two percent).

### **Indicator 3: Improved achievement in Mathematics, English Language Arts and Science, as measured through CRTs and Public Exams**

A comparison of Primary Language Arts CRTs from 2008 to 2011 demonstrates the following:

- Demand writing results demonstrate an increase in achievement from sixty-five percent to seventy-one percent, an increase of six percent; and
- Language Arts Rubrics results demonstrate an increase of students achieving at Level Three and above from forty-nine percent to fifty-eight percent, an increase of nine percent.

A comparison of Intermediate Language Arts from 2008 to 2011 demonstrates the following:

- Demand writing results demonstrate an increase in student achievement from eighty percent to eighty-three percent, an increase of three percent.

A comparison of Primary Mathematics results from 2008 to 2011 demonstrates the following:

- Multiple choice results demonstrate an increase in student achievement from seventy-two percent to seventy-five percent, an increase of three percent.

A comparison of Elementary Mathematics results from 2008 to 2011 demonstrates the following:

- Multiple choice results demonstrate an increase in student achievement from sixty-seven percent to seventy-two percent, an increase of five percent.

A comparison of Intermediate Mathematics results from 2008 to 2011 demonstrates the following:

- The overall average of student achievement remained the same.

A comparison of Public Examinations results from 2008 to 2011 demonstrates the following:

- The District average in the Math 3204 Public Exam was maintained at sixty percent;
- The District average in the Physics Public Exam increased from seventy to seventy-eight percent;
- The District average in the Chemistry Public Exam increased from sixty-seven to seventy-three percent;
- The District average in the Français Public Exam increased from sixty-nine to seventy-eight percent;
- The District average in the World Geography Public Exam increased from sixty-four to sixty-five percent; and
- The District average in the World History Public Exam increased from sixty-six to sixty-nine percent.

In order to successfully improve student achievement over the 2008-2011 period, the Labrador School Board had to employ a number of strategies, many of which are discussed below. The success reported above with respect to the 2008-2011 goal is due in large part to the work completed in 2010-2011 as per the year three objective.

## **Year Three Objective**

By June 30, 2011 the Labrador School Board will have implemented key strategies to address major challenges to student achievement.

### **Measure: Implemented Key Strategies**

Based upon an analysis of various sources of data (student achievement; student attendance; community demographics; teacher retention and educational research) a number of key strategies were implemented in priority areas.

### **Indicator: Implemented key strategies in priority areas**

In 2010-11, the following strategies were implemented to address challenges to student achievement:

- Through an analysis of school data in September, November, February and April, schools and academic courses were prioritized in terms of need. From this prioritization, identified schools and courses were given inservices in areas of need. From a school review process, identified schools changed their practices in the area of teacher allocation, curriculum percentages, Inclusion practices and resource support. School-based interventions were founded upon an analysis of student achievement data. Schools were provided with professional learning opportunities, resources in language, math and science, and alternative strategies for organizing the school.
- The Itinerant Guidance Counsellor visited each rural school on a monthly basis, which may have been increased depending upon the issues at hand. Inclusive in these visits was a focus on personal and career counseling with a focus on student retention and academic achievement.
- The multi-age handbook assisted teachers by providing various strategies to organize and manage their classrooms. It also contained a digitized list of all academic outcomes which helped in classroom planning. The provision of this resource helped teachers plan in a multi-age classroom that may contain two and three age groups. Teachers now can ensure that they are covering all outcomes.
- The District prioritization of teacher professional learning support allowed for the focusing of its resources on those areas with the greatest need. New teachers, new programs and teachers in need were guaranteed a specific amount of support from District personnel. This support has taken the form of teacher inservice, mentoring, and scheduled collaboration time with colleagues.
- Through bi-monthly meetings of HRLE, Nunatsiavut Education Officer and representatives of the Labrador School Board, the group was able to better coordinate activities focusing on career awareness and student motivation. This focus has resulted in parent sessions, student presentations, career fairs for Grade nines and Grade twelves in all schools.
- Based upon the data of public exams, criterion referenced testing, school marks, graduation rates and student attendance, the District was able to develop benchmarks for intervention. These interventions took the form of extra staff, professional learning opportunities, and materials in math, science and English. Examples would include the K-6 Balanced Literacy focus in all schools, the expectation to have a Professional Learning collaboration at each grade level, and the ongoing curriculum sessions in math and science.



## Discussion of Results

The goal of an increase in student achievement and graduation rates was achieved through the implementation of the identified strategies. Data analysis provided the information that allowed the District to focus on specific curriculum areas and schools with more professional development and resources. Through the services of Itinerant Guidance and the partnership with Nunatsiavut Government and HRLE, career awareness sessions for students and parents increased their knowledge of the opportunities that education provides. Generally, the strategies have focused on the areas which have resulted in an increase in student achievement.

Standardized Student Assessment results in Grades 3, 6, 9 and 12 generally show students achieving at or above provincial rates in the urban centers while there has been ongoing and consistent underachievement in the rural schools. It is felt that the issues of student underachievement in rural schools has little to do with students' ability, but is more related to a multitude of factors including teacher turnover, mismatch between teaching training and assigned duties, lack of guidance services, and student attendance. In order to improve the overall rate of student achievement, the District must continue to make strategic decisions based on the collection and analysis of relevant data.

### **ISSUE THREE: IMPROVED CONNECTIONS WITH COMMUNITY/STRATEGIC PARTNERS**

During 2010-2011, the Labrador School Board provided educational services to eleven distinct communities located in western, central and coastal Labrador. While Labrador's population is culturally diverse, where possible, diversity is reflected in the programming it provides to students.

The Labrador School Board continued to improve community connections with key partners and stakeholders.

The Board, along with stakeholders, completed work in line with the strategic direction of government applicable to the board of "improving educational programs and environments respond to constantly evolving demographics." The District's focus on student achievement through increased support for teachers and students have enhanced school facilities and program components of the system. All members of the school community have benefited from a better trained staff operating in modern schools that provide enhanced programming and in culturally-based programs.

**Goal Three:** By June 30, 2011 the Labrador School Board will have enhanced program delivery through connections with the community and strategic partners.

#### **Measure: Enhanced program delivery**

A review of the present program delivery model, based upon the criteria of cultural diversity and connectivity with community stakeholders revealed the necessity to increase programming based upon these tenets. Though the Board has increased the amount of culturally reflective courses, and allowed for more community input, work is ongoing to ensure the needs of stakeholders are addressed. This is supported by the continued attendance issues in certain communities.

## **Indicator 1: Improved response to community needs**

During the 2008-11 period, the Labrador School Board improved its response to community needs. The Board rotated its Board meeting to a different coastal community each year to ensure that select communities have a direct voice with Board trustees. During the 2010-2011 school year, the Board worked with the Labrador West Daycare Committee to examine the development of a daycare facility at J.R. Smallwood Collegiate in Wabush.

Other initiatives included:

- School Community Liaison officers were hired for the communities of Nain and Hopedale – their purpose was to increase communication between the school and community and to enhance the school's reflection of local values and customs.
- A tripartite committee of Nunatsiavut, HRLE and the Labrador School Board held regular meetings with parents, outlining the opportunities available to students through education.
- Senior management met with the Board of Directors of the Nunatsiavut Government and the Council of Mayors (AngajukKâk) to discuss culturally relevant programming.

## **Indicator 2: Increased attention to the value and respect of cultural diversity**

During the 2008-2011 period, the Labrador School Board increased attention to the value and respect of cultural diversity. The Board is very cognizant and understanding of the cultural diversity that exists in Labrador and continued to develop programs and policies that are reflective of that cultural diversity.

These practices are based on the premise that schools will be more inviting places if they are reflective of community values and practices. To assist in this, the Board had an Inuit Program Specialist and Curriculum Centre to support language and cultural development. Recognizing the connection between the land and its people, requests for leave were granted to permit hunting and gathering activities. In developing school calendars, schools were given the flexibility to accommodate local traditions which require the school to be closed at specific times.

At the school level, Inuit, Innu and French Language was displayed where applicable. Inuit specific crafts were taught and three Inuktitut Language courses and one on the land course (Inosiuvit) were developed reflective of local values.

The District scheduled professional development sessions focusing on local languages, crafts, and teacher cultural sensitivity. These have been further supported by involvement on National Boards such as the Inuit Education Strategy and teacher exchanges with Northern Quebec Inuit Schools. The increased attention has resulted in a clearer focus on the traditional language and crafts within the everyday running of school. Through this focus schools are now providing an enhanced craft program which has a sealskin component at all grade levels. Inuktitut is taught as a living language by the increased number of elders involved in the school, and the raised visibility of it throughout the building. Overall, the school better reflects a pride in who they are and this is evident with the significantly raised profile of the Inuktitut language and culture.

### Discussion of Results

Through ongoing discussions with the various community stakeholders the Board has enhanced program offering that reflects the cultural diversity of the District.

## **Year Three Objective**

By June 30, 2011 the Labrador School Board will have enhanced program delivery for students in the Labrador School District.

### **Measure: Enhanced program delivery**

The Labrador school Board has enhanced program delivery within the District based upon areas of need, resources available and cultural diversity. Present programming in the areas of student services, cultural diversity and community liaison has been increased.

### **Indicator 1: Implemented select programs**

During 2010-2011, the Labrador School Board continued its work with partners from the previous school year. The Labrador School Board enhanced its program delivery for students through the implementation of select programs.

#### Communications

- Information pamphlets were sent to every parent in the system, informing parents of board's policies with respect to the assessment and evaluation of students.
- Schools implemented Synnervoice, a school-parent information system that allows for daily contact with parents regarding student attendance, upcoming events, and general announcements.
- The District kept employees and the public informed through the use of media releases, subsequent to each Board meeting. The District website served as a resource for parents. The Board responded to media upon request with interviews with the CBC, the Labradorian newspaper, OK Society radio in Nain, and requests from provincial media, such as the Evening Telegram and VOXM radio.

#### Career Awareness

- Schools utilized the services of Career Development Liaison Officers to inform students about career opportunities.
- Career Education and personal counseling were enhanced through the itinerant guidance model. All schools received monthly visits with electronic follow-up.

#### Other

- The Adult Basic Education Program (ABE) was offered in two communities and has met with success in meeting the needs of those identified students. The Student Interchange Program provided students in Grades eight to ten the opportunity to visit Goose Bay or Corner Brook for the purpose of increasing career awareness. This program has now evolved into a yearly trip for Grade nines to participate in a two-day career awareness inservice in Goose Bay.
- Math nights were held in schools throughout the district. These sessions were attended by students, parents and teachers, with high participation from stakeholders.

Based upon data analysis, it was recognized that if student achievement was to improve, the system must increase student motivation and parental support for education. The aforementioned strategies focused on these two areas. Students are now more aware of the opportunities available to them and the need to have an education if they are to take advantage of these opportunities. By making schools a more inviting

place, students attend school. Parents now are better educated to what opportunities are available, and are thus more supportive.

## **Indicator 2: Increased attention to the value and respect of cultural diversity**

In 2010-11, the Labrador School Board increased attention to the value and respect of cultural diversity through:

- The two School Community Liaison workers in Nain and Hopedale who were hired to address issues relating to cultural diversity such as the provision of unique programming that demonstrates we are a culturally diverse group. Through this recognition, which allows input from the local community, cultural respect and value is communicated in words and actions. These positions were instituted to increase communication with parents and to bring more culturally relevant activities into the school.
- A working group was formed with Nunatsiavut Government and HRLE to educate students and parents on the opportunities created by education.
- Collaboration between the District, Nunatsiavut Government, and Labrador-Grenfell Health has increased in the area of crisis response as we have moved from a model of isolation to one of collaboration. Channels of communication have been established so that each crisis is managed in a manner that there is no longer a duplication of service. Prior to this, each organization reacted separately, and this led to an inefficient use of limited resources.
- Culturally-relevant programs such as Ilusivut were enhanced upon the recommendation of community members.
- The School Board, through a partnership with College of the North Atlantic, increased student motivation through career awareness, especially for women in skilled trades. Through the use of Innu, Inuit, Metis and women presenters, the students were provided with role models that promoted the inclusion of all cultures in main stream employment opportunities. Discussions were held which reinforced the belief that cultural diversity can be maintained.

### Discussion of Results

Overall, the goal of enhancing program delivery has been met through increase connections with community partners. The District is providing a more culturally diverse and respectful program with the envelope of a more community reflective school climate.



**Figure 4 - Skilled Trades for Women**

## Highlights and Accomplishments

Some highlights and accomplishments during the 2010-2011 school year include:

### Professional Learning Plans

The Board recognized the need to review its performance appraisal system for professional staff, as the older performance appraisal policy of teacher growth plans had become dated. A committee of school administrators was struck, mandated to review current performance appraisal practices, and to develop a new teacher performance appraisal policy. A new appraisal policy was developed, with a focus on goal setting and professional learning. The new policy, Professional Learning Plans, was presented and approved by the school board for implementation to commence in the fall of September 2011. The professional learning plan model will align the professional learning of teachers for the benefit of improving student learning.

### Early Academic Indicators/Remediation Process

The early academic indicators/remediation process was introduced in 2008-2009. During the 2010-2011 school year the Board fully implemented its Early Academic Indicators/Remediation Process to collect and analyze student academic achievement at key reporting stages in the school year.

Growth in the Early Academic Indicators Program is demonstrated by the leadership of principals in identifying areas of concern and the required interventions. Through the PLC process, the identification of areas of concern is now happening on a regular basis, rather than the required three periods a year.

### Professional Learning Communities Initiative Update

During the 2010-2011 school year, the Labrador School Board fully implemented its Professional Learning Communities (PLCs) initiative. The Board continued to support its professional staff through professional development opportunities for administrators and teachers. While some school administrators experienced minor challenges (the scheduling common meeting times for teachers during the school day) overall, the spirit of this initiative was very well received throughout the district. The Board will continue to work with and support all schools in the upcoming school year to further develop its PLC initiative.



Figure 5 - Regional Cup Stacking Competition

## **Opportunities and Challenges Ahead**

### Technological Advances

One area that provides for tremendous opportunity is the use of modern technologies to conduct Board business. Given the recent advances in modern technologies such as interactive white boards and Poly-Com systems, the Board was able to realize savings and efficiencies through the use of technology. The Board will continue to use current technologies and explore new and emerging technologies during the upcoming school year.

### Staff Recruitment

The Labrador School Board does recognize that staff recruitment and retention does remain a challenge for operational requirements of the Board. Staff recruitment of professional staff in the areas of guidance, student services, and school leadership in rural coastal schools has created some stress upon the system to provide for the delivery of ongoing service to schools in coastal communities. The Board will continue to work with the Department of Education to explore creative opportunities to address this ongoing challenge.

Likewise, the Board is challenged to find qualified support staff for its district schools, and given the employment opportunities with Vale Inco and the Labrador West mining companies, IOC and Wabush Mines, these challenges will continue into the foreseeable future. The Board will continue to work with the Department of Education to explore creative opportunities to address this ongoing challenge.

### Transportation

A relatively recent transportation challenge has arisen over the past couple of years. One coastal community, Black Tickle is no longer served by a scheduled airline and this has created a challenge for the district staff to service this school. The Board did explore partnership opportunities through discussion with other provincial bodies, such as Labrador Grenfell Health and the Department of Labrador and Aboriginal Affairs. However, the Board was unable to secure a delivery model that meets the needs of the school community and its teachers. The Board will continue to work with government and the Department of Education in seeking a viable solution to the challenge.

## **Conclusion**

The Strategic Plan of 2008-2011 has provided the District with a mechanism by which it has been able to focus its resources on priority areas. This practice has resulted in significant growth in the areas of student achievement, deficit reduction, community partnerships, and an increased attention to the value of cultural diversity. Based upon our increased knowledge of the District, a Strategic Plan for 2011-2014 has been developed to guide the work of the Board over the coming years.

## Appendix A: Student Population

Table 1—Student Population as of June 2011

| CHANGE IN STUDENT POPULATION |            |            |            |            |            |            |            |            |            |            |            |            |            |           |                  |                  |            |                 |                          |
|------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-----------|------------------|------------------|------------|-----------------|--------------------------|
|                              | K          | Gd. 1      | Gd. 2      | Gd. 3      | Gd. 4      | Gd. 5      | Gd. 6      | Gd. 7      | Gd. 8      | Gd. 9      | L. I       | L. II      | L. III     | L. IV     | Total Sept. 2010 | Total Sept. 2009 | Change     | Total June 2011 | Change Sept. 10/ June 11 |
| JHMS                         | 19         | 18         | 19         | 14         | 26         | 16         | 16         | 20         | 23         | 15         | 31         | 13         | 11         | 14        | 232              | 255              | -23        | 226             | -6                       |
| ACMS                         | 11         | 9          | 8          | 11         | 11         | 13         | 7          | 13         | 6          | 12         | 19         | 13         | 3          | 3         | 132              | 139              | -7         | 123             | -9                       |
| BLMS                         | 3          | 1          | 3          | 5          | 1          | 6          | 5          | 6          | 1          | 3          | 5          | 6          | 4          |           | 43               | 49               | -6         | 39              | -4                       |
| JCEMS                        | 4          | 4          | 4          | 0          | 6          | 4          | 10         | 5          | 6          | 2          | 5          | 10         | 7          |           | 68               | 67               | +1         | 64              | -4                       |
| NLA                          | 7          | 6          | 2          | 3          | 3          | 7          | 2          | 2          | 1          | 3          | 4          | 1          | 2          | 4         | 49               | 47               | +2         | 45              | -4                       |
| HGA                          | 2          | 4          | 4          | 4          | 6          | 7          | 5          | 1          | 5          | 10         | 12         | 10         | 9          | 1         | 81               | 80               | +1         | 85              | +4                       |
| SPS                          | 1          | 1          |            | 4          | 1          | 5          | 2          | 1          | 3          | 1          |            | 2          | 4          | 1         | 33               | 26               | +7         | 27              | -6                       |
| LMS                          | 8          | 12         | 4          | 10         | 6          | 6          | 9          | 7          | 9          | 11         | 6          | 5          | 5          | 2         | 98               | 100              | -2         | 100             | +2                       |
| MLS                          | 1          |            |            |            |            |            |            | 1          | 1          |            |            |            |            |           | 3                | 3                |            | 3               |                          |
| PPS                          | 93         | 78         | 93         | 81         |            |            |            |            |            |            |            |            |            |           | 345              | 345              |            | 340             | -5                       |
| QPMS                         |            |            |            |            | 93         | 109        | 108        | 97         |            |            |            |            |            |           | 396              | 407              | -11        | 383             | -13                      |
| MMC                          |            |            |            |            |            |            |            |            | 102        | 97         | 109        | 104        | 110        | 14        | 509              | 536              | -27        | 486             | -23                      |
| APLPS                        | 95         | 103        | 96         | 96         |            |            |            |            |            |            |            |            |            |           | 399              | 390              | +9         | 407             | +8                       |
| JRSMS                        |            |            |            |            | 91         | 112        | 119        | 123        |            |            |            |            |            |           | 434              | 445              | -11        | 438             | +4                       |
| MHS                          |            |            |            |            |            |            |            |            | 110        | 114        | 126        | 122        | 103        | 13        | 592              | 588              | +4         | 581             | -11                      |
| <b>Totals</b>                | <b>244</b> | <b>236</b> | <b>233</b> | <b>228</b> | <b>244</b> | <b>285</b> | <b>283</b> | <b>276</b> | <b>267</b> | <b>268</b> | <b>317</b> | <b>286</b> | <b>258</b> | <b>52</b> | <b>3414</b>      | <b>3477</b>      | <b>-63</b> | <b>3347</b>     | <b>-67</b>               |

Notes for Table 1

JHMS - Jens Haven Memorial School, Nain  
 ACMS - Amos Comenius Memorial School  
 BLMS - B. L. Morrison School  
 JCEMS - J.C. Erhardt Memorial School, Makkovik  
 NLA - Northern Lights Academy, Rigolet  
 HGA - Henry Gordon Academy, Cartwright  
 SPS - St. Peter's School, Black Tickle  
 LMS - Lake Melville School, North West River

MLS - Mud Lake School, Mud Lake  
 PPS - Peacock Primary School, Happy Valley-Goose Bay  
 QPMS - Queen of Peace Middle School, Happy Valley-Goose Bay  
 MMC - Mealy Mountain Collegiate, Happy Valley-Goose Bay  
 APL - A.P. Low School, Labrador City  
 JRSMS - J.R. Smallwood Middle School, Wabush  
 MHS - Menihek High School, Labrador City

## **Appendix B: Audited Financial Statements**



**LABRADOR SCHOOL BOARD**

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2011

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**LABRADOR SCHOOL BOARD**

**AUDITORS' REPORT  
AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2011**

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BDO Canada LLP  
53 Bond Street, Suite 200  
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St. John's, NL A1B 3N9 Canada

## Independent Auditor's Report

### To the Trustees of Labrador School Board

We have audited the accompanying financial statements of Labrador School Board, which comprise the Balance Sheet as at June 30, 2011 and Statement of Current Revenues, Expenditures and Board Deficiency and Statement of Changes in Capital Fund for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### Basis for Qualified Opinion

The Board does not amortize its tangible capital assets which is required in accordance with Canadian generally accepted accounting principles. The Board is unable to estimate the effect of not amortizing its tangible capital assets on its assets and expenses.

### Qualified Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Labrador School Board as at June 30, 2011 and the results of its operations and its capital fund for the year then ended in accordance with Canadian generally accepted accounting principles

### Other Matters

The comparative figures were audited by Belanger Clarke Follett & McGettigan whose practice now operates under BDO Canada LLP.

St. John's, Newfoundland and Labrador  
October 28, 2011

  
BDO Canada LLP  
CHARTERED ACCOUNTANTS

**LABRADOR SCHOOL BOARD  
BALANCE SHEET  
AS AT JUNE 30, 2011**

|   | <u>2011</u>              | <u>2010</u>              |
|---|--------------------------|--------------------------|
|   | \$                       | \$                       |
| <b><u>ASSETS</u></b>                                      |                          |                          |
| Current   |                          |                          |
| Cash (Supplementary Information 1)                        | 1,519,043                | 2,708,171                |
| Short-term investments (Supplementary Information 2)      | 3,021,099                | 510,218                  |
| Accounts receivable (Note 4)                              | 4,644,153                | 4,975,559                |
| Prepaid expenses (Supplementary Information 3)            | 15,513                   | 59,516                   |
|   | <u>9,199,808</u>         | <u>8,253,464</u>         |
| Capital assets (Schedule 8)                               | <u>46,450,409</u>        | <u>45,629,739</u>        |
|   | <u><u>55,650,217</u></u> | <u><u>53,883,203</u></u> |
| <b><u>LIABILITIES</u></b>                                 |                          |                          |
| Current   |                          |                          |
| Bank indebtedness (Note 5)                                | -                        | -                        |
| Accounts payable and accrued liabilities (Note 6)         | 7,405,168                | 6,664,982                |
| Current maturities (Schedule 9B)                          | 152,323                  | 163,500                  |
|   | <u>7,557,491</u>         | <u>6,828,482</u>         |
| Long-term debt (Schedule 9)                               | <u>633,202</u>           | <u>464,742</u>           |
| Accrued support staff severance (Note 2)                  | <u>956,402</u>           | <u>890,145</u>           |
| Accrued teacher severance (Note 2)                        | <u>6,048,680</u>         | <u>5,935,453</u>         |
| Accrued executive staff paid leave (Note 2)               | <u>265,286</u>           | <u>183,068</u>           |
|   | <u>15,461,060</u>        | <u>14,301,890</u>        |
| Contingent liabilities (Note 12)                          |                          |                          |
| <b><u>BOARD EQUITY</u></b>                                |                          |                          |
| Investment in capital assets (Note 8)                     | 46,459,731               | 45,639,061               |
| Board deficiency (Note 9)                                 | (6,332,295)              | (6,118,519)              |
| Restricted fund - Labrador West School Committee (Note 7) | 61,721                   | 60,772                   |
|   | <u>40,189,157</u>        | <u>39,581,314</u>        |
|   | <u><u>55,650,217</u></u> | <u><u>53,883,203</u></u> |

Signed on behalf of the Board:

Director

Director

See accompanying notes to financial statements.

**LABRADOR SCHOOL BOARD**  
**STATEMENT OF CURRENT REVENUES, EXPENDITURES AND BOARD DEFICIENCY**  
**YEAR ENDED JUNE 30, 2011**

|   | <u>2011</u>        | <u>2010</u>        |
|---|--------------------|--------------------|
|   | \$                 | \$                 |
| Current Revenues (Schedule 1)   |                    |                    |
| Local taxation  | -                  | -                  |
| Provincial Government and other grants  | 39,147,151         | 39,496,579         |
| Donations   | -                  | -                  |
| Ancillary services  | 240,684            | 221,540            |
| Miscellaneous   | 3,712,106          | 3,461,671          |
|   | <u>43,099,941</u>  | <u>43,179,790</u>  |
| Current Expenditures  |                    |                    |
| Administration (Schedule 2)   | 1,936,580          | 1,866,363          |
| Instruction (Schedule 3)  | 33,424,305         | 33,911,746         |
| Operations and maintenance (Schedule 4)   | 5,103,877          | 5,316,188          |
| Pupil transportation (Schedule 5)   | 2,384,691          | 2,382,172          |
| Ancillary services (Schedule 6)   | 243,123            | 213,675            |
| Interest (Schedule 9C)  | 7,364              | 7,953              |
|   | <u>43,099,941</u>  | <u>43,698,096</u>  |
| Deficiency of revenues over expenditures before transfer to capital fund, teacher severance and teacher summer pay    | -                  | (518,306)          |
| Transfer to Capital Fund  | <u>-</u>           | <u>-</u>           |
| Net decrease in board equity from operations  | -                  | (518,306)          |
| Teacher severance   | (113,227)          | (209,488)          |
| Teacher summer pay  | (18,331)           | 534,458            |
| Executive staff paid leave  | (82,218)           | (44,841)           |
|   | <u>(213,776)</u>   | <u>(238,177)</u>   |
| Net decrease in board equity  | (213,776)          | (238,177)          |
| Board deficiency, beginning of year (Note 9)  | <u>(6,118,519)</u> | <u>(5,880,342)</u> |
| Board deficiency, end of year (Note 9)  | <u>(6,332,295)</u> | <u>(6,118,519)</u> |
| Board equity (deficiency) exclusive of teacher severance, teacher summer pay and executive staff paid leave for year: |                    |                    |
| Board deficiency per above  | (6,332,295)        | (6,118,519)        |
| Add: Accrued teacher severance  | 6,048,680          | 5,935,453          |
| Add: Summer pay - teachers (Note 6)   | 3,413,989          | 3,432,320          |
| Add: Executive staff paid leave   | 265,286            | 183,068            |
|   | <u>3,395,659</u>   | <u>3,432,322</u>   |
| Revised board equity  | <u>3,395,659</u>   | <u>3,432,322</u>   |

See accompanying notes to financial statements.

**LABRADOR SCHOOL BOARD**  
**STATEMENT OF CHANGES IN CAPITAL FUND**  
**YEAR ENDED JUNE 30, 2011**

|                        |  | <u>2011</u>      | <u>2010</u>      |
|------------------------|--|------------------|------------------|
|                        |  | \$               | \$               |
| 70                     | Capital Receipt                        |                  |                  |
| 71                     | Proceeds from bank loans               |                  |                  |
| 014                    | School construction                    | -                | -                |
| 012                    | Equipment                              | -                | -                |
| 013                    | Service vehicles                       | -                | -                |
| 014                    | Pupil transportation                   | -                | -                |
| 015                    | Other - energy performance contracting | -                | -                |
|                        |  | <u>-</u>         | <u>-</u>         |
| 72                     | EIC Grants                             |                  |                  |
| 011                    | School construction and equipment      | -                | -                |
| 013                    | Other                                  | -                | -                |
|                        |  | <u>-</u>         | <u>-</u>         |
| 73                     | Donations                              |                  |                  |
| 011                    | Cash receipts                          | -                | -                |
| 012                    | Non-cash receipts                      | -                | -                |
| 013                    | Restricted use                         | -                | -                |
|                        |  | <u>-</u>         | <u>-</u>         |
| 74                     | Sale of Capital Assets Proceeds        |                  |                  |
| 011                    | Land                                   | -                | -                |
| 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             | 1,088,013        | 1,242,950        |
| 015                    | Insurance proceeds                     | -                | -                |
| 017                    | Miscellaneous                          | -                | -                |
|                        |  | <u>1,088,013</u> | <u>1,242,950</u> |
| Total Capital Receipts |  |                  |                  |
| 77                     | Transfer from reserve account          | -                | -                |
| 78                     | Transfer to/from current fund          | -                | -                |
|                        |  | <u>-</u>         | <u>-</u>         |
| Total                  |  | <u>1,088,013</u> | <u>1,242,950</u> |

.../Continued

See accompanying notes to financial statements.

**LABRADOR SCHOOL BOARD**  
**STATEMENT OF CHANGES IN CAPITAL FUND**  
**YEAR ENDED JUNE 30, 2011**

|                                      | <u>2011</u>             | <u>2010</u>             |
|--------------------------------------|-------------------------|-------------------------|
|                                      | \$                      | \$                      |
| 80 Capital Disbursements             |                         |                         |
| 81 Additions to Capital Assets       |                         |                         |
| 011 Land and sites                   | 30,740                  | 208,441                 |
| 012 Building                         | 693,900                 | 1,034,509               |
| 013 Furniture and equipment - school | -                       | -                       |
| 014 Furniture and equipment - other  | -                       | -                       |
| 015 Services Vehicles                | -                       | -                       |
| 016 Pupil transportation             | 363,373                 | -                       |
| 017 Other                            | -                       | -                       |
|                                      | <u>1,088,013</u>        | <u>1,242,950</u>        |
| 82 Principal Repayment of Loans      |                         |                         |
| 011 School construction              | -                       | -                       |
| 012 Equipment                        | -                       | -                       |
| 013 Services vehicles                | -                       | -                       |
| 014 Other - teachers' residences     | -                       | -                       |
|                                      | <u>-</u>                | <u>-</u>                |
| 83 Miscellaneous Disbursements       |                         |                         |
| 013 Other                            | -                       | -                       |
|                                      | <u>-</u>                | <u>-</u>                |
| Total Capital Disbursements          | <u><u>1,088,013</u></u> | <u><u>1,242,950</u></u> |



**LABRADOR SCHOOL BOARD  
CURRENT REVENUES  
YEAR ENDED JUNE 30, 2011**

|                         |  | <u>2011</u>       | <u>2010</u>       |
|-------------------------|--|-------------------|-------------------|
|                         |  | \$                | \$                |
| <b>Current Revenues</b> |  |                   |                   |
| 31                      | 010 Local Taxation                                       |                   |                   |
|                         | 011 School taxes   | -                 | -                 |
| 32                      | Provincial Government and Other Grants                   |                   |                   |
|                         | 010 Regular operating grants                             | 7,291,081         | 7,029,401         |
|                         | 011 Maintenance operating grant                          | 313,174           | 807,590           |
|                         | 012 Special grants (details on bottom Schedule 1)        | 3,112,193         | 2,982,086         |
|                         | 013 Payroll tax  | -                 | -                 |
|                         | Salaries and benefits                                    |                   |                   |
|                         | 017 Directors and assistant directors                    | 661,030           | 639,831           |
|                         | 021 Regular teachers                                     | 26,908,969        | 26,883,336        |
|                         | 022 Student assistants                                   | 621,872           | 636,591           |
|                         | 023 Substitute teachers                                  | 969,606           | 1,117,657         |
|                         | 030 Pupil Transportation                                 |                   |                   |
|                         | 031 Board owned  | 2,357,834         | 2,382,173         |
|                         | 032 Contracted   | 15,200            | -                 |
|                         | 033 Special needs  | 8,385             | -                 |
|                         | 034 Other  | 554,748           | 442,651           |
| 33                      | 010 Donations  |                   |                   |
|                         | 012 Cash receipts  | -                 | -                 |
|                         | 013 Non-cash receipts                                    | -                 | -                 |
|                         | 014 Restricted use                                       | -                 | -                 |
| 34                      | 010 Ancillary Services                                   |                   |                   |
|                         | 011 Revenue from rental of residences                    | 240,684           | 221,540           |
|                         | 015 Interest   | 45,165            | 36,934            |
|                         | 021 Revenues from rental of schools and facilities (net) | -                 | -                 |
|                         | 022 Internally generated funds                           | -                 | -                 |
|                         | 031 Cafeterias   | -                 | -                 |
|                         | 032 Other  | -                 | -                 |
|                         |  | <u>43,099,941</u> | <u>43,179,790</u> |
| <b>Special Grants</b>   |  |                   |                   |
|                         | Fiscal Finance Agreement                                 | 2,537,464         | 2,333,468         |
|                         | Adult Basic Education                                    | 108,035           | 111,177           |
|                         | Natuashish grant   | -                 | 11,285            |
|                         | Sheshatshiu grant  | -                 | 95,325            |
|                         | Mining company   | -                 | 87,500            |
|                         | Francophone  | 74,340            | 66,030            |
|                         | French immersion   | 20,365            | 22,023            |
|                         | Grenfell   | 139,869           | 71,278            |
|                         | Aboriginal education and initiatives                     | 232,120           | 184,000           |
|                         |  | <u>3,112,193</u>  | <u>2,982,086</u>  |

See accompanying notes to financial statements.

**LABRADOR SCHOOL BOARD  
ADMINISTRATION EXPENDITURES  
YEAR ENDED JUNE 30, 2011**

|    |  | <u>2011</u>      | <u>2010</u>      |
|----|--|------------------|------------------|
|    |  | \$               | \$               |
| 51 | 011 Salaries and benefits - director and assistant directors | 661,030          | 607,532          |
|    | 012 Salaries and benefits - board office personnel           | 831,901          | 834,432          |
|    | 013 Office supplies  | 22,928           | 28,487           |
|    | 014 Replacement furniture and equipment                      | 9,060            | 33,919           |
|    | 015 Postage  | 21,987           | 6,248            |
|    | 016 Telephone  | 65,026           | 46,013           |
|    | 017 Office equipment rentals and repairs                     | 12,090           | 12,566           |
|    | 018 Bank charges   | -                | -                |
|    | 019 Electricity  | 5,218            | 5,157            |
|    | 021 Fuel   | -                | -                |
|    | 022 Insurance  | 2,448            | 2,872            |
|    | 023 Repairs and maintenance (office building)                | -                | -                |
|    | 024 Travel   | 124,843          | 104,857          |
|    | 025 Board meeting expenses                                   | 59,488           | 46,174           |
|    | 026 Election expenses  | -                | 26,553           |
|    | 027 Professional fees  | 47,208           | 42,606           |
|    | 028 Advertising  | 34,390           | 29,570           |
|    | 029 Membership dues  | 21,030           | 22,072           |
|    | 031 Municipal taxes  | 3,544            | 1,420            |
|    | 034 Miscellaneous  | 598              | 1,866            |
|    | 035 Payroll tax  | 13,789           | 14,019           |
|    |  | <u>1,936,580</u> | <u>1,866,363</u> |

**LABRADOR SCHOOL BOARD  
INSTRUCTION EXPENDITURES  
YEAR ENDED JUNE 30, 2011**

|    |  | <u>2011</u>       | <u>2010</u>       |
|----|--|-------------------|-------------------|
|    |  | \$                | \$                |
| 52 | 010 Instructional salaries (gross)             |                   |                   |
|    | 011 Teachers' salaries - regular               | 23,522,818        | 23,616,024        |
|    | 012 Teachers' salaries - substitute            | 847,726           | 969,181           |
|    | 013 Teachers' salaries - board paid            | 167,967           | 157,768           |
|    | 013 Teachers' salaries - student assistants    | 609,115           | 636,395           |
|    | 014 Augmentation                               | -                 | 47,500            |
|    | 015 Employee benefits                          | 3,509,829         | 4,005,602         |
|    | 016 School secretaries - salaries and benefits | 676,365           | 674,619           |
|    | 017 Payroll tax                                | 30,106            | 39,005            |
|    | 018 Other instructional salaries and benefits  | 1,363,062         | 1,438,926         |
|    |  | <u>30,726,989</u> | <u>31,585,020</u> |
| 52 | 040 Instructional materials                    |                   |                   |
|    | 041 General supplies                           | 394,165           | 443,651           |
|    | 042 Library resource materials                 | -                 | -                 |
|    | 043 Teaching aids                              | 94,287            | 93,790            |
|    | 044 Textbooks                                  | -                 | 9,300             |
|    | Other (Note 11)                                | 952,382           | 772,738           |
|    |  | <u>1,440,834</u>  | <u>1,319,479</u>  |
| 52 | 060 Instructional furniture and equipment      |                   |                   |
|    | 061 Replacement                                | 205,506           | 98,017            |
|    | 062 Rentals and repairs                        | 103,512           | 136,786           |
|    |  | <u>309,018</u>    | <u>234,803</u>    |
| 52 | 080 Instructional staff travel                 |                   |                   |
|    | 081 Program co-ordinators                      | 87,375            | 70,204            |
|    | 082 Teachers' travel                           | 46,800            | 33,306            |
|    | 083 In-service and conference                  | 665,372           | 565,904           |
|    | Students' travel                               | -                 | -                 |
|    |  | <u>799,548</u>    | <u>669,414</u>    |
| 52 | 090 Other instructional costs                  |                   |                   |
|    | 091 Postage and stationery                     | 5,890             | 2,666             |
|    | 092 Other - Francophone Board funds            | -                 | -                 |
|    | Other - Health and Community living            | 142,027           | 100,364           |
|    |  | <u>147,917</u>    | <u>103,030</u>    |
|    |  | <u>33,424,305</u> | <u>33,911,746</u> |

See accompanying notes to financial statements.

**LABRADOR SCHOOL BOARD  
OPERATIONS AND MAINTENANCE EXPENDITURES  
YEAR ENDED JUNE 30, 2011**

|   | <u>2011</u>      | <u>2010</u>      |
|---|------------------|------------------|
|   | \$               | \$               |
| 53 011 Salaries and benefits - janitorial                 | 1,139,506        | 1,147,043        |
| 012 Salaries and benefits - maintenance                   | 1,096,927        | 1,109,709        |
| 013 Payroll tax   | 58,430           | 38,947           |
| 014 Electricity   | 376,218          | 378,087          |
| 015 Fuel  | 346,931          | 412,026          |
| 016 Municipal service fees                                | 64,854           | 55,316           |
| 017 Telephone   | 178,831          | 138,149          |
| 018 Vehicle operating and travel                          | 62,238           | 47,890           |
| 019 Janitorial supplies                                   | 328,164          | 201,061          |
| 021 Janitorial equipment                                  | 30,876           | 27,071           |
| 022 Repairs and maintenance - buildings                   | 730,432          | 1,003,935        |
| 023 Repairs and maintenance - equipment                   | 69               | 6,074            |
| 024 Contracted services - janitorial                      | 38,246           | 92,643           |
| 025 Snowclearing  | 143,627          | 128,199          |
| 027 Other - mechanical water and sewer                    | 236,507          | 243,487          |
| 027 Other - salaries and benefits - computer technologies | 268,974          | 283,940          |
| 027 Other - maintenance occupation health and safety      | 3,047            | 2,612            |
|   | <u>5,103,877</u> | <u>5,316,188</u> |

**LABRADOR SCHOOL BOARD  
PUPIL TRANSPORTATION EXPENDITURES  
YEAR ENDED JUNE 30, 2011**

|    |   | <u>2011</u>      | <u>2010</u>      |
|----|---|------------------|------------------|
|    |   | \$               | \$               |
| 54 | 010 Operations and Maintenance of Board Owned Fleet |                  |                  |
|    | 011 Salaries and benefits - administration          | 166,266          | 178,800          |
|    | 012 Salaries and benefits - drivers and mechanics   | 1,473,176        | 1,432,040        |
|    | 013 Payroll tax                                     | 25,330           | 24,625           |
|    | 014 Debt repayment - interest                       | 20,632           | 14,606           |
|    | 014 Debt repayment - principal                      | -                | -                |
|    | 017 Gas and oil                                     | 243,429          | 222,107          |
|    | 018 Licenses  | 15,458           | 23,772           |
|    | 019 Insurance                                       | 10,863           | 15,850           |
|    | 021 Repairs and maintenance - fleet                 | 184,151          | 219,497          |
|    | 022 Repairs and maintenance - building              | 27,852           | 38,180           |
|    | 023 Tires and tubes                                 | 16,150           | 36,583           |
|    | 024 Heat and light                                  | 14,551           | 14,205           |
|    | 025 Municipal services                              | 4,667            | 3,462            |
|    | 026 Snowclearing                                    | 15,482           | 12,708           |
|    | 027 Office supplies                                 | 5,464            | 2,799            |
|    | 029 Travel  | 17,262           | 7,938            |
|    | 031 Professional fees                               | 2,452            | 2,603            |
|    | 032 Miscellaneous                                   | 4,044            | 3,368            |
|    | 033 Telephone                                       | 24,759           | 26,267           |
|    | Rent  | 78,911           | 78,911           |
|    | Occupational health and safety training             | 3,271            | 264              |
|    |   | <u>2,354,170</u> | <u>2,358,585</u> |
| 54 | 040 Contracted Services                             |                  |                  |
|    | 041 Regular transportation                          | 17,141           | 15,557           |
|    | 042 Handicapped                                     | 13,380           | 8,030            |
|    |   | <u>2,384,691</u> | <u>2,382,172</u> |

**LABRADOR SCHOOL BOARD  
ANCILLARY SERVICES  
YEAR ENDED JUNE 30, 2011**

|                                      | <u>2011</u>    | <u>2010</u>    |
|--------------------------------------|----------------|----------------|
|                                      | \$             | \$             |
| 55 Ancillary Services                |                |                |
| 011 Operation of teachers' residence | 243,123        | 213,675        |
| 013 Janitorial                       | -              | -              |
| 031 Cafeterias                       | -              | -              |
| 032 Other                            | -              | -              |
|                                      | <u>243,123</u> | <u>213,675</u> |

LABRADOR SCHOOL BOARD  
MISCELLANEOUS EXPENDITURES  
YEAR ENDED JUNE 30, 2011

|                      | <u>2011</u> | <u>2010</u> |
|----------------------|-------------|-------------|
|                      | \$          | \$          |
| 57 001 Miscellaneous | <u>-</u>    | <u>-</u>    |

**LABRADOR SCHOOL BOARD**  
**DETAILS OF CAPITAL ASSETS**  
 YEAR ENDED JUNE 30, 2011

|                      |                             | Balance<br>June 30,<br>2010<br>\$ | Additions<br>\$  | Disposals<br>\$ | Balance<br>June 30,<br>2011<br>\$ |
|----------------------|-----------------------------|-----------------------------------|------------------|-----------------|-----------------------------------|
| Land and sites       |                             |                                   |                  |                 |                                   |
| 12                   | 210 Land and Sites          | 231,024                           | 30,740           | -               | 261,764                           |
|                      | 211 Pavement                | 150,638                           | -                | -               | 150,638                           |
|                      |                             | <u>381,662</u>                    | <u>30,740</u>    | <u>-</u>        | <u>412,402</u>                    |
| 12                   | 220 Buildings               |                                   |                  |                 |                                   |
|                      | 221 Schools                 | 37,191,713                        | 19,210           | -               | 37,210,923                        |
|                      | 222 Administration          | 283,947                           | 660,749          | -               | 944,696                           |
|                      | 223 Residential             | 2,833,548                         | 13,941           | -               | 2,847,489                         |
|                      | 224 Recreation              | -                                 | -                | -               | -                                 |
|                      | 225 Other - maintenance     | 263,899                           | -                | -               | 263,899                           |
|                      |                             | <u>40,573,107</u>                 | <u>693,900</u>   | <u>-</u>        | <u>41,267,007</u>                 |
| 12                   | 230 Furniture and equipment | 2,852,466                         | -                | -               | 2,852,466                         |
| 12                   | 240 Vehicles                |                                   |                  |                 |                                   |
|                      | 241 Service vehicles        | -                                 | -                | -               | -                                 |
| 12                   | 250 Pupil Transportation    |                                   |                  |                 |                                   |
|                      | 251 Land                    | -                                 | -                | -               | -                                 |
|                      | 252 Building                | -                                 | -                | -               | -                                 |
|                      | 253 Vehicles - buses        | 1,645,156                         | 363,373          | 298,796         | 1,709,733                         |
|                      | 254 Vehicles - service      | 177,348                           | -                | -               | 177,348                           |
|                      | 255 Equipment               | -                                 | -                | -               | -                                 |
|                      | 256 Other                   | -                                 | -                | -               | -                                 |
|                      |                             | <u>1,822,504</u>                  | <u>363,373</u>   | <u>298,796</u>  | <u>1,887,081</u>                  |
| 12                   | 260 Miscellaneous Capital   |                                   |                  |                 |                                   |
|                      | 261 Other                   | -                                 | 31,453           | -               | 31,453                            |
| Total Capital Assets |                             | <u>45,629,739</u>                 | <u>1,119,466</u> | <u>298,796</u>  | <u>46,450,409</u>                 |

See accompanying notes to financial statements.



**LABRADOR SCHOOL BOARD  
DETAILS OF LONG-TERM DEBT  
YEAR ENDED JUNE 30, 2011**

|   | <u>2011</u> | <u>2010</u> |
|---|-------------|-------------|
|   | \$          | \$          |
| Bank loans, mortgages and debentures, approved by the Board and the Government of Newfoundland and Labrador |             |             |
| 22 210 Loans Other Than Pupil Transportation  |             |             |
| <u>Reference Number</u>   |             |             |
| 211 Bank Loans  |             |             |
| Prime minus __, repayable __ monthly, repaid during year  | -           | -           |
| 212 Mortgages   |             |             |
| ____, repayable \$____, monthly, maturing   | -           | -           |
| ____, repayable \$____, monthly, maturing   | -           | -           |
| ____, repayable \$____, monthly, maturing   | -           | -           |
| Total 212   | -           | -           |
| 213 Vehicles  |             |             |
| ____, repayable \$____, monthly, maturing   | -           | -           |
| ____, repayable \$____, monthly, maturing   | -           | -           |
| Total 213   | -           | -           |
| 214 Other   |             |             |
| ____, repayable \$____, monthly, maturing   | -           | -           |
| Subtotal  | -           | -           |
| 216 Less: Current Maturities  | -           | -           |
| Total Loans Other than Pupil Transportation   | -           | -           |

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See accompanying notes to financial statements.

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**LABRADOR SCHOOL BOARD  
DETAILS OF LONG-TERM DEBT  
YEAR ENDED JUNE 30, 2011**

|   | <u>2011</u>           | <u>2010</u>           |
|---|-----------------------|-----------------------|
|   | \$                    | \$                    |
| 22 220 Loans - Pupil Transportation                           |                       |                       |
| <u>Reference Number</u>                                       |                       |                       |
| 221 Vehicle Bank Loans  |                       |                       |
| Prime minus .25%, repayable \$2,172 monthly,<br>maturing 2013 | 49,954                | 76,018                |
| Prime minus .25% repayable \$2,517 monthly,<br>maturing 2012  | 30,035                | 60,241                |
| Prime minus .25%, repayable \$1,696 monthly,<br>maturing 2015 | 86,490                | 106,841               |
| Prime minus .25%, repayable \$581 monthly,<br>maturing 2014   | 20,912                | 27,882                |
| Prime minus .25%, repayable \$3,137 monthly,<br>maturing 2011 | 3,536                 | 29,583                |
| Prime minus .25%, repayable \$598 monthly,<br>maturing 2018   | -                     | 41,181                |
| Prime minus .25%, repayable \$2,924 monthly,<br>maturing 2018 | 251,408               | 286,496               |
| Prime minus .25%, repayable \$2,523 monthly,<br>maturing 2023 | <u>343,190</u>        | <u>-</u>              |
| Subtotal  | 785,525               | 628,242               |
| 223 Less: Current Maturities                                  | <u>152,323</u>        | <u>163,500</u>        |
| Total Loans - Pupil Transportation                            | <u>633,202</u>        | <u>464,742</u>        |
| Total Long-term Debt  | <u><u>633,202</u></u> | <u><u>464,742</u></u> |

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See accompanying notes to financial statements.

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**LABRADOR SCHOOL BOARD  
SUMMARY OF LONG-TERM DEBT  
YEAR ENDED JUNE 30, 2011**

| <u>Description</u>       | <u>Rate</u><br>% | Balance<br>June 30,<br>2010<br>\$ | Loans<br>Obtained<br>During Year<br>\$ | Principal<br>Repayment<br>For Year<br>\$ | Balance<br>June 30,<br>2011<br>\$ |
|--------------------------|------------------|-----------------------------------|--|--|-----------------------------------|
| (A) School construction  |                  | -                                 | -                                      | -  | -                                 |
| (B) Equipment            |                  | -                                 | -                                      | -  | -                                 |
| (C) Service vehicles     |                  | -                                 | -                                      | -  | -                                 |
| (D) Other                |                  | -                                 | -                                      | -  | -                                 |
| (E) Bus acquisition      | Prime - 0.25     | <u>628,242</u>                    | <u>350,758</u>                         | <u>193,475</u>                           | <u>785,525</u>                    |
| Total Loans              |                  | <u><u>628,242</u></u>             | <u><u>350,758</u></u>                  | <u><u>193,475</u></u>                    | <u>785,525</u>                    |
| Less: Current Maturities |                  |                                   |  |  | <u>152,323</u>                    |
| Total Loans              |                  |                                   |  |  | <u><u>633,202</u></u>             |

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See accompanying notes to financial statements.

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**LABRADOR SCHOOL BOARD**  
**SCHEDULE OF CURRENT MATURITIES**  
 YEAR ENDED JUNE 30, 2011

| <u>Description</u>       | <u>2012</u><br>\$     | <u>2013</u><br>\$     | <u>2014</u><br>\$    | <u>2015</u><br>\$    | <u>2016</u><br>\$    |
|--------------------------|-----------------------|-----------------------|----------------------|----------------------|----------------------|
| (A) School construction  | -                     | -                     | -                    | -                    | -                    |
| (B) Equipment            | -                     | -                     | -                    | -                    | -                    |
| (C) Service Vehicles     | -                     | -                     | -                    | -                    | -                    |
| (D) Other                | -                     | -                     | -                    | -                    | -                    |
| (E) Pupil transportation | <u>152,323</u>        | <u>116,578</u>        | <u>92,684</u>        | <u>85,716</u>        | <u>70,446</u>        |
| Total                    | <u><u>152,323</u></u> | <u><u>116,578</u></u> | <u><u>92,684</u></u> | <u><u>85,716</u></u> | <u><u>70,446</u></u> |

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See accompanying notes to financial statements.

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**LABRADOR SCHOOL BOARD**  
**SCHEDULE OF INTEREST EXPENDITURES**  
 YEAR ENDED JUNE 30, 2011

| <u>Description</u>                  | <u>2011</u><br>\$ | <u>2010</u><br>\$ |
|-------------------------------------|-------------------|-------------------|
| 012 Capital                         |                   |                   |
| School construction                 | -                 | -                 |
| Equipment                           | -                 | -                 |
| Service vehicles                    | -                 | -                 |
| Other - teachers' residences        | -                 | -                 |
| Pupil transportation                | -                 | -                 |
|                                     | <hr/>             | <hr/>             |
| Total Capital                       | -                 | -                 |
| 013 Current - operating loans       | -                 | -                 |
| Current - supplier interest charges | 7,364             | 7,953             |
|                                     | <hr/>             | <hr/>             |
| Total current                       | 7,364             | 7,953             |
|                                     | <hr/>             | <hr/>             |
| Total Interest Expense              | <u>7,364</u>      | <u>7,953</u>      |

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See accompanying notes to financial statements.

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**LABRADOR SCHOOL BOARD  
SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2011**

|    |   | <u>2011</u>      | <u>2010</u>      |
|----|---|------------------|------------------|
|    |   | \$               | \$               |
| 1. | <u>Cash</u>   |                  |                  |
|    | <u>Current</u>                                      |                  |                  |
| 11 | 110 Cash on hand and in bank                        |                  |                  |
|    | 111 Cash on hand                                    | 1,000            | 1,000            |
|    | 112 Bank - current                                  | 152,979          | (3,870)          |
|    | 113 Bank - savings - Labrador West School Committee | -                | -                |
|    | 113 Bank - bonus savings account                    | 1,363,855        | 2,712,076        |
|    | 114 Bank - teachers' payroll                        | 1,209            | (1,035)          |
|    | 115 Bank - non teachers' payroll                    | -                | -                |
|    | 116 Bank - coupon (debenture)                       | -                | -                |
|    | <u>Capital</u>                                      |                  |                  |
| 11 | 210 Cash on Hand and in Bank                        | -                | -                |
|    | 211 Cash on Hand and in Bank                        | -                | -                |
|    | 212 Bank - current                                  | -                | -                |
|    | 213 Bank - savings                                  | -                | -                |
|    | 214 Bank - other                                    | -                | -                |
|    |   | <hr/>            | <hr/>            |
|    | Total Cash on Hand and in Bank                      | <u>1,519,043</u> | <u>2,708,171</u> |
| 2. | <u>Short Term Investments</u>                       |                  |                  |
|    | <u>Current</u>                                      |                  |                  |
| 11 | 121 Term deposits                                   | 3,021,099        | 510,218          |
|    | 122 Canada Savings Bonds                            | -                | -                |
|    | 123 Other   | -                | -                |
|    | <u>Capital</u>                                      |                  |                  |
| 11 | 221 Term deposits                                   | -                | -                |
|    | 222 Canada Savings Bonds                            | -                | -                |
|    | 223 Other   | -                | -                |
|    |   | <hr/>            | <hr/>            |
|    | Total Short Term Investments                        | <u>3,021,099</u> | <u>510,218</u>   |

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See accompanying notes to financial statements.

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**LABRADOR SCHOOL BOARD  
SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2011**

|                             | <u>2011</u>   | <u>2010</u>   |
|-----------------------------|---------------|---------------|
|                             | \$            | \$            |
| 3. <u>Prepaid Expenses</u>  |               |               |
| <u>Current</u>              |               |               |
| 11 141 Insurance            | -             | 6,700         |
| 142 Municipal services fees | 14,307        | 17,400        |
| 143 Supplies                | -             | -             |
| 144 Other - WHSCC           | -             | -             |
| 144 Other - travel          | -             | -             |
| 144 Other - miscellaneous   | 1,206         | 35,416        |
| <u>Capital</u>              |               |               |
| 11 241 Other                | -             | -             |
|                             | <u>15,513</u> | <u>59,516</u> |

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See accompanying notes to financial statements.

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**LABRADOR SCHOOL BOARD  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2011**

**1. DESCRIPTION OF OPERATIONS**

The Labrador School Board is a learning organization which is mandated to organize and administer primary, elementary and secondary education within the school board.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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.

A summary of significant accounting policies adopted by the Board, relating to their use of fund accounting, is as follows:

- (a) Grants received by the Board are recorded in either the current or capital funds, depending on their source. Grants from the Department of Education are treated as current revenue while those from the Newfoundland and Labrador Education Investment Corporation are mostly recorded as capital revenues.
- (b) The Board does not calculate or record amortization on any of its capital assets.
- (c) As a result of the amalgamation of former school boards to form the Labrador School Board, described below, historical cost information related to capital assets is not always available.

In instances where the historical cost of a capital assets is unknown, only the proceeds received on the disposition of the capital assets are credited to the capital assets account.

If the historical cost of a capital asset is known, the disposition of the capital assets is recorded by removing the full cost of the asset from the capital asset account.

- (d) All capital expenditures financed out of current revenue funds are recorded as an expenditure in the current account.
- (e) Principal repayment of Pupil Transportation Loans are recorded as current expenditures. All other principal repayment of bank loans are recorded as capital expenditures.



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**LABRADOR SCHOOL BOARD  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2011**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Severance Pay

The Board has in effect severance pay policies whereby employees are entitled to a severance payment upon leaving employment with the Board. Under these policies, a permanent employee who has nine (9) or more years of continuous service in the employ of the School Board is entitled to be paid on resignation, retirement, termination by reasons of disability, expiry of recall rights or, in the event of death, to the employee's estate, severance pay equal to the amount obtained by multiplying the number of completed years of continuous employment by his weekly salary to a maximum of twenty (20) weeks pay. This liability for severance pay has been accrued in the accounts for all employees who have a vested right to receive such payments.

Severance pay for teachers is paid through the Department of Education.

Executive staff paid leave

Executive staff paid leave is paid through the Department of Education.

Other

Effective January 1, 1997, the Labrador School Board was formed through the amalgamation of the Labrador West Integrated School Board, the Labrador East Integrated School Board and the Roman Catholic School Board for Labrador. The amalgamation was accounted for using the pooling of interests method where by the assets and liabilities of each School Board were combined to become the assets of the new Labrador School Board.

Measurement Uncertainty

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the recorded amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in the period in which they become known. Actual results could differ from these estimates.

**3. FINANCIAL INSTRUMENTS**

The school board's financial instruments consist of cash, short-term investments, accounts receivable, accounts payable and accrued liabilities, long-term debt, accrued support staff severance, accrued teacher severance and accrued executive staff paid leave. Unless otherwise noted, it is management's opinion that the school board is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair value of these financial instruments approximates their carrying values, unless otherwise noted.

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**LABRADOR SCHOOL BOARD**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2011**

**4. ACCOUNTS RECEIVABLE**

|                |   | <u>2011</u>             | <u>2010</u>             |
|----------------|---|-------------------------|-------------------------|
|                |   | \$                      | \$                      |
| <u>Current</u> |   |                         |                         |
| 11             | 131 Provincial Government Grant                     | 4,411,139               | 4,126,938               |
|                | 132 Transportation                                  | -                       | -                       |
|                | 133 Federal Government                              | 101,624                 | 100,832                 |
|                | 134 School taxes                                    | -                       | -                       |
|                | 136 Other School Boards                             | -                       | -                       |
|                | 137 Rent  | -                       | -                       |
|                | 138 Interest  | -                       | -                       |
|                | 139 Travel advances and miscellaneous               | 131,390                 | 747,789                 |
| <u>Capital</u> |   |                         |                         |
| 11             | 231 EIC - construction grants                       | -                       | -                       |
|                | 233 Local contributions                             | -                       | -                       |
|                | 234 Other School Boards                             | -                       | -                       |
|                | 235 Other - Department of Education                 | -                       | -                       |
|                |   | <u>4,644,153</u>        | <u>4,975,559</u>        |
|                | Less: Allowance for uncollectible Government Grants | <u>-</u>                | <u>-</u>                |
|                |   | <u><u>4,644,153</u></u> | <u><u>4,975,559</u></u> |

**5. BANK INDEBTEDNESS - CURRENT**

|    |                         | <u>2011</u>     | <u>2010</u>     |
|----|-------------------------|-----------------|-----------------|
|    |                         | \$              | \$              |
| 21 | 131 On operating credit | -               | -               |
|    | 132 On current account  | -               | -               |
|    |                         | <u>-</u>        | <u>-</u>        |
|    |                         | <u><u>-</u></u> | <u><u>-</u></u> |

**LABRADOR SCHOOL BOARD**  
**NOTES TO FINANCIAL STATEMENTS**  
 YEAR ENDED JUNE 30, 2011

**6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

|                |                             | <u>2011</u>      | <u>2010</u>      |
|----------------|-----------------------------|------------------|------------------|
|                |                             | \$               | \$               |
| <u>Current</u> |                             |                  |                  |
| 21             | 111 Trade payables          | 769,027          | 529,995          |
|                | 112 Accrued - liabilities   | 25,000           | 34,729           |
|                | 113 Accrued - interest      | -                | -                |
|                | 114 Accrued - wages         | 465,259          | 186,752          |
|                | 115 Payroll deductions      | 73,087           | 62,471           |
|                | 116 Retail sales tax        | -                | -                |
|                | 117 Deferred grants         | 2,658,805        | 2,418,715        |
|                | 119 Summer pay - teachers   | 3,413,989        | 3,432,320        |
|                | 122 Department of Education | -                | -                |
| <u>Capital</u> |                             |                  |                  |
| 21             | 211 Trade payables          | -                | -                |
|                | 212 Accrued - liabilities   | -                | -                |
|                | 213 Accrued - interest      | -                | -                |
|                | 217 Deferred grants         | -                | -                |
|                | 218 Other                   | -                | -                |
|                |                             | <u>7,405,168</u> | <u>6,664,982</u> |

**7. RESTRICTED FUND**

|                                | <u>2011</u>   | <u>2010</u>   |
|--------------------------------|---------------|---------------|
|                                | \$            | \$            |
| Labrador West School Committee | <u>61,721</u> | <u>60,772</u> |

The restricted surplus represents unexpended funding set aside for the benefit of the Labrador West School Committee. The available funds must be spent in Labrador West.

**LABRADOR SCHOOL BOARD**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2011**

**8. INVESTMENT IN CAPITAL ASSETS**

|   | <u>2011</u>              | <u>2010</u>              |
|---|--------------------------|--------------------------|
|   | \$                       | \$                       |
| Balance, beginning, as previously reported  | 45,639,061               | 44,640,012               |
| Transfer of operating funds to capital fund | -                        | -                        |
| Principal repayment of housing loan         | -                        | -                        |
| Proceeds from bussing loans (net)           | -                        | -                        |
| Addition to schools                         | 756,093                  | 1,242,950                |
| Purchase of busses                          | <u>363,373</u>           | <u>-</u>                 |
|   | 46,758,527               | 45,882,962               |
| Deduct adjustments:                         |                          |                          |
| Cost of assets sold                         |                          |                          |
| Land  | -                        | -                        |
| Buildings                                   | -                        | -                        |
| Buses                                       | 298,796                  | 243,901                  |
| Service vehicles                            | <u>-</u>                 | <u>-</u>                 |
| 23    221    Balance, ending                | <u><u>46,459,731</u></u> | <u><u>45,639,061</u></u> |

**LABRADOR SCHOOL BOARD**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2011**

**9. BOARD DEFICIENCY**

|  | <u>2011</u>               | <u>2010</u>               |
|--|---------------------------|---------------------------|
|  | \$                        | \$                        |
| Balance, beginning                               | (6,118,519)               | (5,880,342)               |
| Excess (deficiency) of revenue over expenditures | <u>(213,776)</u>          | <u>(238,177)</u>          |
| Balance, ending                                  | <u><u>(6,332,295)</u></u> | <u><u>(6,118,519)</u></u> |

The Board deficiency is comprised as follows:

|  | <u>2011</u>               | <u>2010</u>               |
|--|---------------------------|---------------------------|
|  | \$                        | \$                        |
| Deficit upon amalgamation at January 1, 1997                         | (504,281)                 | (504,281)                 |
| Deficits that are the responsibility of the Department of Education: |                           |                           |
| Teachers' severance  | (6,048,680)               | (5,935,453)               |
| Executive staff paid leave   | (265,286)                 | (183,068)                 |
| Teacher's summer pay   | (18,331)                  | -                         |
| Surplus attributable to Board operations since amalgamation          | <u>504,283</u>            | <u>504,283</u>            |
| Board deficiency, end of year  | <u><u>(6,332,295)</u></u> | <u><u>(6,118,519)</u></u> |

**10. COMMITMENTS**

At the balance sheet date, the Board has the following commitments:

The Board has entered into various lease agreements with estimated future payments as follows:

|      |        |
|------|--------|
|      | \$     |
| 2012 | 31,315 |

**LABRADOR SCHOOL BOARD**  
**NOTES TO FINANCIAL STATEMENTS**  
YEAR ENDED JUNE 30, 2011

**11. OTHER INSTRUCTIONAL MATERIALS**

|                                   | <u>2011</u>           | <u>2010</u>           |
|-----------------------------------|-----------------------|-----------------------|
|                                   | \$                    | \$                    |
| Native Peoples                    | 68,993                | 72,387                |
| Labrador Studies                  | 62,195                | 27,547                |
| Modern Technology                 | 118,172               | 124,569               |
| Teacher Orientation - North Coast | 9,333                 | 25,864                |
| Creative Arts Festival            | 33,443                | 16,141                |
| Lifeskills Program                | 69,294                | 39,560                |
| Special Projects - Housing        | 286,555               | 216,248               |
| Innu - Sheshatshiu                | -                     | 19,873                |
| Labrador North Sports Meet        | 34,940                | 30,618                |
| Mushuau Innu Natuashish           | -                     | 8,748                 |
| Grenfell Library Program          | 211,371               | 149,399               |
| Labrador West Funds               | 2,071                 | 24,625                |
| Music Supplies                    | 49,789                | 5,049                 |
| Stepping Into the Future          | <u>6,226</u>          | <u>12,110</u>         |
|                                   | <u><u>952,382</u></u> | <u><u>772,738</u></u> |

**12. CONTINGENT LIABILITIES**

The Lavers Inquiry is currently investigating allegations of abuse at schools formerly run by various churches in certain parts of Labrador. The possibility or magnitude of any resulting liability arising to the Board is not known.

A human rights complaint has been filed against the Board. A response to this complaint has been filed on behalf of the Board. The Board is awaiting a determination by the Human Rights Commission as to whether the complaint will be referred to a Board of Enquiry.

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**LABRADOR SCHOOL BOARD  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2011**

**13. OTHER**

The Board is preparing to change its accounting policies to accounting policies recommended by the Public Sector Accounting Board (PSAB). During the year, management has prepared a Tangible Capital Assets schedule which will allow it to change its accounting policy related to the reporting of capital assets.

When the change in the accounting policy is implemented in 2012, the Board will record amortization of its tangible capital assets in accordance with Public Sector Accounting Board standards.

It is anticipated that the transition to PSAB will be implemented for the year ending June 30, 2012.

**14. MANAGING CAPITAL**

The Board is subject to externally imposed capital management requirements pursuant to its credit facility. These requirements are consistent with normal commercial debt terms. Management acts to ensure that the company complies with the requirements and is not aware of any violations that would result in the bank taking any actions against the Board.

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