



Annual Report

2014-2015



Annual Report 2014-2015

MESSAGE FROM THE CHAIR

December 14, 2015

The Honourable Dale Kirby
Minister of Education and Early Childhood Development
Government of Newfoundland and Labrador
P.O. Box 8700, Confederation Building
St. John's, NL A1B 4J6

Dear Minister Kirby:

On behalf of the Board of Trustees for the Newfoundland and Labrador English School District, I am pleased to submit our Annual Report for the school year 2014-2015.

Our work as a Board is guided by our Strategic Plan. This report outlines our progress with respect to the goals that are articulated in our 2014-2017 Strategic Plan. Our Board is committed to supporting all students to succeed academically and to providing safe, caring, healthy and socially just environments that are conducive to learning. We are pleased with the efforts and accomplishments to date in addressing our three priorities:

1. Student success
2. Safe and Caring Schools
3. Organizational Effectiveness.

I want to thank our trustees and staff for their commitment to our students and their hard work on behalf of our school district.

My signature below is indicative of the accountability of our Board for the results reported.

Sincerely,



Milton Peach, Chair



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District Overview

VISION

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

MISSION

By June 30, 2017, the Newfoundland and Labrador English School Board will have improved strategies and systems to support student success and safe and caring schools.

MANDATE

The mandate for the Board is established under the *Schools Act, 1997*. The Board has legislative authority to administer primary, elementary and secondary educational services across the Province. This includes implementing curriculum and educational programs; human resources; finances and operations; facilities maintenance; and, student transportation. For a more detailed description of the mandate of the Board please see **Appendix A**.

LINES OF BUSINESS

The Board for the NLESD has the following key lines of business:

1. Services to Students

The NLESD has responsibility for curriculum implementation; student assessment and evaluation; student placement; and, teacher professional development. The NLESD offers programs as approved by the Department of Education and Early Childhood Development (EECD), based on the core requirements within the Service Delivery Model for students with exceptionalities. Personal and career guidance and counselling are available in all schools. Extra-curricular and co-curricular programs and activities are available to varying degrees in all schools. Support is also provided for school growth and development.

The NLESD also has responsibility for transporting students to and from school, in compliance with federal and provincial legislation and EECD requirements.



2. Organizational Services

The NLESD has responsibility for efficiently managing fiscal, human and other resources to ensure quality teaching and learning and appropriate programs and services, and to provide safe and comfortable environments conducive to student learning.

LOCATION

The headquarters for the NLESD is located in St. John's, where the regional office for Eastern is also located. The NLESD also has regional offices located in Central (Gander), Western (Corner Brook) and Labrador (Goose Bay).

BOARD OF TRUSTEES

The NLESD is governed by a Board of Trustees. The Board consists of fifteen (15) members, elected or appointed in accordance with the provisions of the *Schools Act, 1997* and pursuant to related election regulations. The Board sets the course for the organization through policy development, infrastructure planning and financial and human resource oversight. Trustees come from all regions of the province and the Board serves as a critical link between communities and the District.

For a list of the Trustees as of June 30, 2015, please see **Appendix B**.

DIVISIONS

The NLESD is led by the Director of Education and has four divisions:

1. Programs:

The Programs Division implements the provincial curriculum and student programs and services for the NLESD, including supports for students with exceptionalities.

2. Finance and Business Administration:

The Finance and Business Administration Division is responsible for fiscal management and compliance with provincial and federal financial legislation and regulations. It oversees the acquisition of materials, equipment and services, and the information technology department.



3. Human Resources:

The Human Resources Division is responsible for the recruitment and hiring of all teaching and support staff as well as the implementation of collective agreements and performance appraisal programs.

4. Operations

The Operations Division is responsible for property management, facilities repairs and maintenance, and capital priorities. The Division also has responsibility for student transportation, including contracted and board-owned bussing as well as alternate transportation.

SCHOOLS

As of June 30, 2015, the Board was operating 257 schools across the province in rural and urban locations. Schools have various grade configurations best suited to meet the needs of the local area, including 82 K-12 schools throughout Newfoundland and Labrador.

Students

School populations in 2014-2015 ranged from 2 students [Mud Lake School, Labrador; Long Island Academy (Central); and, H.L. Strong Academy, Little Bay Islands (Central)] to 920 students (K-6, Gander Academy) and 982 students (L1-L4, Holy Heart High School, St. John's). As of June 30, 2015, the student population of our school district was 66935.

Region	Number of Female Students June 30, 2015	Number of Male Students June 30, 2015	Total Number of Students June 30, 2015
LABRADOR	1599	1749	3348
WESTERN	5373	5594	10967
CENTRAL	5669	6023	11692
EASTERN	20981	19947	40928
DISTRICT	33622	33313	66935



Employees

The Board employs approximately 8400 teaching and support staff to deliver curriculum and programs and to support the business functions of the District. In addition to the 8400 personnel the Board employs approximately 2400 substitute teachers. The breakdown for employees as of June 30, 2015 was as follows:

Employee Group	Total Number of Employees 2014-2015*
TEACHING STAFF	5317
STUDENT ASSISTANTS	1118
SUPPORT STAFF	1900
PROVINCIAL MANAGEMENT/EXECUTIVE AND NON-UNION/NON-MANAGEMENT POSITIONS	117
TOTAL NUMBER OF EMPLOYEES	8452

**Rounded*



Photo Credit: Villanova Junior High



FINANCIAL SUMMARY

Figure 1 - Major Expenditures (Including Salaries)

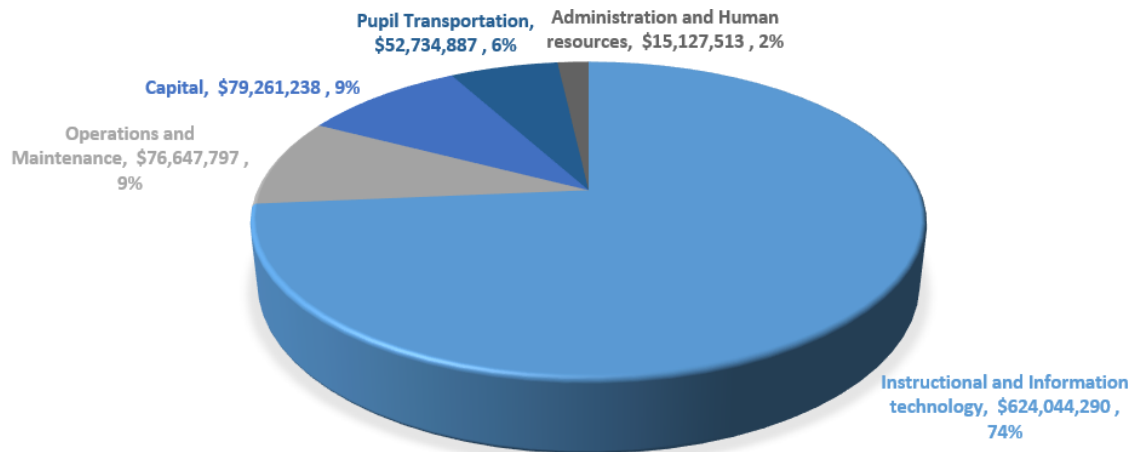
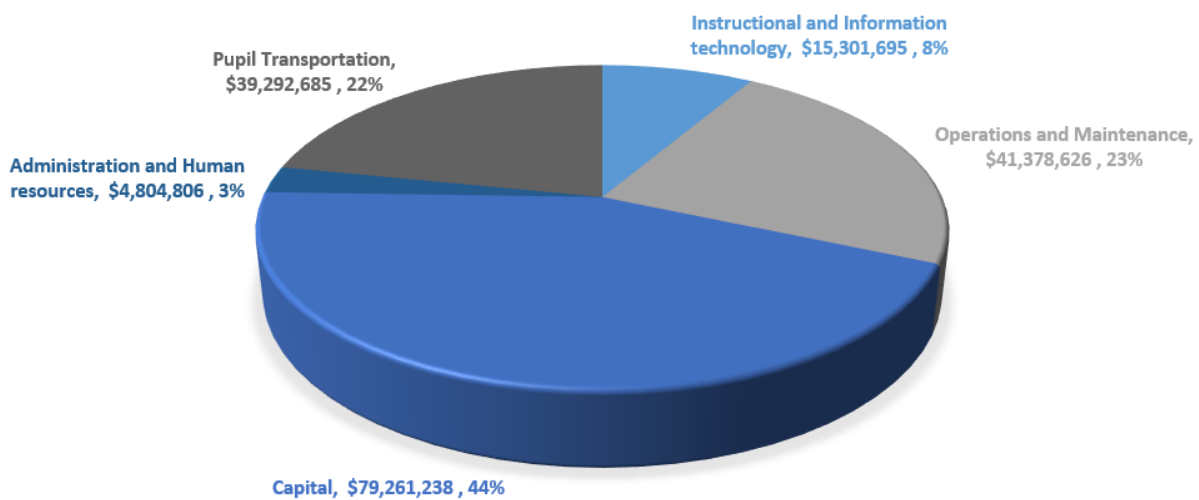


Figure 1 - Major Expenditures (Excluding Salaries)



SHARED COMMITMENTS

Department of Education and Early Childhood Development

The Board partners with the Department of Education and Early Childhood Development (EECD) to address educational needs. The EECD provides funding for infrastructure, personnel and learning resources to enable the Board to carry out its mandate. Employees of the NLESD also work collaboratively with departmental staff for many different purposes, including:

- Delivery of training and professional development for all staff;
- Development of resources for curriculum delivery;
- Implementation of projects; and,
- Construction and renovation of schools.

The Board aligns its operations with the directions set by the Provincial Government, as communicated by the Minister of Education and Early Childhood Development.

School Councils

School councils are established in accordance with the *Schools Act, 1997*, and are an integral partner to the delivery of education. School councils serve in an advisory role to principals. They provide input to a school's growth and development plan and policies, and they oversee fundraising plans.

Centre for Distance Learning and Innovation (CDLI)

CDLI enables students attending small, rural schools to enroll in courses such as Chemistry and Advanced Mathematics. CDLI uses computers, networks and the internet to support distance learning, and provides a variety of content and ways for students to interact with teachers and with each other.

For the school year 2014-2015, CDLI reported **1536** course registrations for **37** different courses for **900** different students in **109** schools throughout the District.

Regional Health Authorities

The Board partners with Regional Health Authorities in the four regions to promote student health and wellness. School Health Promotion Liaison Consultants (SHPLCs) are based at the NLESD regional offices and funded by the Department of Health and Community Services, and support



implementation of the provincial *Healthy Students Healthy Schools* Initiative, focusing on School Food Guidelines, physical activity and being smoke free.

Canadian Heritage

Through the Canada-Newfoundland and Labrador Agreement for Minority Language Education and Second Official Language Instruction, the Board continued to support quality French language instruction in our schools. *Early and Late French Immersion, Intensive Core French, Grades 4-9 Core French, Senior High Core French* and *Expanded Core French* programs are offered in various schools throughout the District.



Photo credit: Stephenville Elementary (French Immersion classes celebrating *Marti Gras*)

Kids Eat Smart (KES) Foundation

The Kids Eat Smart Foundation is a registered charity which supports nutritious breakfast and snack programs for students across the province. Schools provide space, volunteers and a variety of supports and resources for such programs. KES offers start-up, sustaining and matching grants and a regional coordinator works with school volunteers and staff who run the programs.

In 2014-2015, programs were offered at 217 schools in the District, with almost 22,000 students participating.



Photo credit: Kids Eat Smart Foundation (Bishop Feild Elementary)



School Milk Foundation

The School Milk Foundation is a non-profit organization with a mandate to increase the milk consumption amongst school-aged children in the Province. The Foundation administers the School Milk Program, and subsidizes the cost of milk to students at school. This allows the price that the students pay for school milk to be set well below the normal retail price. A Trustee from the School Board is appointed to serve on the Board of Directors for the School Milk Foundation on an annual basis.

Newfoundland and Labrador Educational Foundation

The Newfoundland and Labrador Education Foundation, Inc. is a registered, charitable organization committed to enhancing the education experience of students. The Foundation raises and allocates funding for scholarships, programs, projects, activities, and initiatives which are supportive of student achievement and success throughout the District.



J.R. Smallwood Middle School (Wabush) Mme. Leonard's grade 5 French Immersion class learning all about tapping trees and making syrup. (Photo credit: Darryn Cramm)



HIGHLIGHTS AND ACCOMPLISHMENTS

Skills Canada National Competition

Skills Canada works to encourage and support a coordinated Canadian approach to promoting skilled trades and technologies to youth, with programs in place in schools and post-secondary institutions throughout the country. Many of our intermediate and high school students within the District not only participate in local, provincial and national competitions, but they also excel. During the 21st Annual Skills Canada National Competition held in Saskatoon in May, 2015, eight students from the District were among those that received medals for their demonstration and execution of essential skills:

- Jacob Manning (Queen Elizabeth Regional High School) - Gold in Job Skill Demonstration
- Erin Ball, Benjamin Hoyles, Kelly Jewer and Patrick Loder (Botwood Collegiate) - Silver in Robotics
- Sarah Lomholt-Farrell (Queen Elizabeth Regional High School) - Silver in Baking
- Haley Moriarity (Holy Spirit High School) - Silver in Job Search
- Mackenzie Collins (Ascension Collegiate) - Bronze in Public Speaking

The NLESD is extremely proud of all students who participated in Skills Canada competitions this past year and applaud the supportive teachers who encourage and nurture our students daily in their pursuits.



Photo credit: Skills Canada Team NL/ Trevor Wragg Photography



Heritage Fairs/Honour 100 Opportunity

There was great success helping students make connections with their heritage and their province, as Heritage Fairs were once again held in the winter and spring of 2014-2015 in all regions. In partnership with the Historic Sites Association and the Provincial Government's Ambassador Program, students throughout the province who created projects with a connection to the First World War were eligible for an opportunity to travel to Europe for the 'Trail of the Caribou' tour through France and Belgium. In total, 17 of our students ranging in age from 12 to 16 years old were offered this once in a life-time opportunity; a European tour retracing the steps of the Royal Newfoundland Regiment in World War One. The trip enabled students to make a tangible connection to our province's past, creating memories that are certain to last forever.

The annual school Heritage Fairs are a project of the Historic Sites Association of Newfoundland and Labrador (HSA). Since bringing the program to the province in 1997, the Historic Sites Association initiative has involved over 110,000 student projects, 16,000 volunteers and thousands of prizes. Directly linked to school curricula, Heritage Fairs allow Grade 7 to Level 3 students to showcase their history projects using a variety of mediums. Their topics are presented at school fairs where outstanding projects are selected to attend a regional fair. Up to eight regional fairs are held each year in Newfoundland and Labrador. Sponsors for the Heritage Fairs include: EECD, NLESD, Canada's History Society and various provincial cultural organizations, corporations and individuals.



Photo credit: Honour 100 twitter - @honour100




Mental Health Initiatives/Student Safety

In March, 2015 Menihek High School and Mealy Mountain Collegiate in Labrador brought their school communities together with local law enforcement officials to discuss matters of student safety, particularly when it comes to teens and technology. The Royal Canadian Mounted Police and the Royal Newfoundland Constabulary were on hand, as well as the school administration, to walk parents/guardians through some of the recent scenarios experienced and concerns expressed about the world online. In particular, the topic of social media generated much discussion and police provided tips to families on helping their teens manage their online activities and think seriously about the potential consequences of online activity. More sessions will be planned for the upcoming school year.

Students at Holy Heart of Mary High School in St. John's led a mental health awareness conference in April, 2015 which invited high school students throughout the District to attend and discuss issues, impacts and coping mechanisms. The conference was a spin-off of the highly successful *Wholly Heart* one-day gathering, which took place in October, 2014 and focused on many aspects of mental health and wellness, including breaking down barriers and ending the stigma which is unfortunately often associated with mental illness. The student-led mental health awareness conference brought together close to 400 students with mental health practitioners, interest groups and educators, district representatives and political leaders to continue the discussion about mental health and wellness and stigma, in a supportive atmosphere.

Corner Brook Regional High School in partnership with Western Health organized an evening panel session for parents and students in May, 2015 entitled *Breaking the Worry Cycle*. The session, which featured school personnel, mental health counsellors and a local psychiatrist, offered an opportunity for families to ask questions and get information from practitioners in the field. The session was designed to help parents, guardians and students understand the issues of excessive worrying and anxiety and learn tools to help manage stress and anxiety. The session was well attended and schools in the Western region are looking at holding similar sessions in conjunction with Western Health in the future.



Breaking the Worry Cycle

Looking to understand why teens develop problems with worry and anxiety?
Want tips and tools to help your teen build coping skills to manage anxiety or excessive worry?
Want to have your questions answered by a panel of trained professionals?

Then check-out this upcoming session!

When: Thursday, May 21st, 2015
6:30 – 8:30PM

Where: Corner Brook Regional High
William Herdman Hall (Room 127)

Corner Brook Regional High and Western Health are bringing together school personnel, mental health counsellors, and a local psychiatrist for a presentation about excessive worrying and anxiety.

The presentation will be followed by a panel discussion. This is an opportunity for parents to ask questions and for the group to discuss this important topic.



REPORT ON PERFORMANCE

OUTCOMES OF STRATEGIC PLAN OBJECTIVES 2014-2015





STRATEGIC ISSUE: STUDENT SUCCESS

Introduction

The Board for the NLESD maintains student academic achievement as its priority and works to ensure that students have the opportunity to succeed at all educational levels of the K-12 system.

The NLESD has begun to implement strategies to improve literacy and numeracy skills for students. In 2014-2015 the NLESD developed and began to implement a K-6 Literacy Plan and Assessment Framework, and also began a review to identify and address numeracy challenges for grades 7-12 students. All schools have a focus on core numeracy and literacy and are now incorporating this focus into school growth and development plans.

This priority is in line with the provincial government's strategic direction:

“Primary, Elementary and Secondary Education: Educational foundations are enhanced for each student throughout the primary, elementary and secondary system.”
(academic achievement)

GOAL I:		
By June 30, 2017, the Newfoundland and Labrador English School Board will have enhanced supports for student success in literacy and numeracy.		
OBJECTIVE 1	MEASURE	INDICATORS
By June 30, 2015, the Newfoundland and Labrador English School Board will have begun implementation of strategies to enhance student success in literacy and numeracy.	Begun implementation	<ul style="list-style-type: none"> Developed K-6 Literacy Plan and Assessment Framework Communicated Literacy Plan and Assessment Framework to school community members Begun to implement an assessment framework for grades K-6 Begun to implement Benchmark Assessment Systems (BAS) 1 and 2 in grades K-6 Facilitated professional development to support literacy instruction Identified priority areas for addressing numeracy learning challenges in grades 7-12 Supported the use of the 21st Century Model of Learning and digital technologies for literacy and numeracy instruction



Developed K-6 Literacy Plan and Assessment Framework

In 2014-2015 the NLESD developed a K-6 Literacy Plan and Assessment Framework.

The NLESD is working to ensure consistency and commonality in the K-6 Literacy focus and practices across the Province, while encouraging and supporting various regional and school initiatives that are already underway.

The Plan and Framework provide guiding principles and best practices for improving core literacy and include:

- Benchmarks and measures for assessing progress;
- Interventions for students who are experiencing difficulty;
- Implementation of new resources;
- Integration of 21st Century tools and competencies for learning and instruction; and,
- Professional development to support literacy instruction within professional learning communities (PLCs).

A provincial senior education officer was appointed as the lead person for the development and implementation of the province-wide Literacy Plan and Assessment Framework. A District Literacy Committee was established as well as a Joint Literacy Committee, comprised of staff from NLESD and the EECD. Both committees met regularly over the past year. The Plan and Framework were drafted by the District Literacy Committee.

The Plan and Framework were reviewed by the Senior Management Team and Leadership Group in the Fall of 2014. Consultations and adaptation of the Plan and Framework continued over the course of the school year.

School administrators and district personnel are working together to integrate the Literacy Plan and Assessment Framework into school development plans. The majority of schools had updated their plans to reflect the Board's strategic literacy and numeracy priorities by June 30, 2015, and all schools will submit their up to date plans to the District in the second quarter of the 2015-2016 school year.



Communicated Literacy Plan and Assessment Framework to school community members

The NLESD communicated the Literacy Plan and Assessment Framework to school community members.

School administrators were introduced to the Plan and Framework during September and October, 2014 at meetings held throughout the District. Between September and December, 2014 information sessions were facilitated by school administrators or district personnel for school staffs and French teachers during regional close-outs and other staff sessions.

In November, 2014 all K-6 program specialists reviewed the implementation progress in the four regions. A list of frequently asked questions (FAQs) was also developed to support the implementation in schools. K-6 Program Specialists continued to meet regularly via videoconference to review implementation of literacy and assessment resources.

- French teachers came together in December to adapt the Literacy Plan and Assessment Framework for French programs.
- School administrators and program specialists presented the Plan and Framework to staff teams across the District, through various means such as regional close-out sessions and staff meetings.
- The NLESD Strategic Plan goal addressing literacy and numeracy is now a standing item on the agendas for all Families of Schools meetings and Leadership meetings.

Begun to Implement an Assessment Framework for Grades K-6

The Board began to implement an Assessment Framework for Grades K-6.

In support of the Literacy Plan, NLESD staff began developing and evaluating tools to support teachers in their assessment of student progress in grades K-6 English Language Arts. The Framework was piloted in 2014-2015 with full implementation planned for 2017.

The Assessment Framework was revised in response to feedback from school administrators and teachers throughout the year. A grades K-6 English Language Arts Assessment Portfolio was developed and introduced to schools. The portfolio assists teachers to identify what components should be assessed, when assessment should be conducted and how to assess. The Assessment Portfolio has been adapted for Early French Immersion and ICF classes.



Leveled Literacy Intervention (LLI)

The Fountas & Pinnell *Leveled Literacy Intervention System* (LLI) is a supplementary literacy intervention designed to help teachers provide instruction for students who need intensive support to achieve grade-level competency. This resource was piloted at the K-6 level in 2014-2015, to provide interventions for students who struggle with reading and to assess the impact of those interventions on literacy skills and achievement.

In partnership with the EECD, LLI Kits were purchased and distributed to K-6 program specialists throughout the province, who subsequently identified 11 pilot schools (115 students) and provided each of the schools with a resource kit. The pilot schools identified are as follows:

LABRADOR:	Amos Comenius School (Hopedale)
WESTERN:	C.C. Loughlin (Corner Brook) White Hills Academy (St. Anthony)
CENTRAL:	Centreville Academy (Centreville) Memorial Academy (Botwood)
EASTERN:	St. Lawrence Academy (Burin) Anthony Paddon Elementary (Musgravetown) Tricon Elementary (Bay de Verde) Cowan Heights Elementary (St. John's) Bishop Abraham Elementary (St. John's) Mary Queen of the World (Mount Pearl).

Both quantitative (student achievement) and qualitative data (how students view themselves as readers and how LLI has influenced teacher professional learning about teaching reading and writing) was collected in the following ways by the end of the school year, in order to assess the pilot results:

- Pre-pilot survey (completed Nov/Dec)
- Post-pilot survey (completed end of May/beginning of June)
- Teacher Journals
- Grade 1 Observation Survey (provincial data). The Department provided the District with information that was submitted to them in January and June by teachers.
- Three videoconference sessions were held with the LLI pilot teachers this year to enable teachers to share their experiences thus far with the LLI including strengths, challenges and celebrations.



For schools where reading levels were assessed both pre and post LLI instruction, reading levels had generally improved for students in all schools after LLI. Teachers generally responded that students gained confidence in reading, and that their own ability to teach reading and writing evolved through the use of the LLI. Almost 85% of teachers responding to the year-end survey strongly recommended the continued use of the LLI resource and almost 90% recommended expanding the resource to other grade levels.

Begun to implement Benchmark Assessment Systems (BAS) 1 and 2 in grades K-6

The NLESD has begun to implement BAS 1 and 2 in grades K-6.

The NLESD supported the obtainment and use of the Fountas & Pinnell *Benchmark Assessment System (BAS) 1 and 2*, which is intended to improve the link between assessment and instruction. These resources are used to assess, monitor and inform teaching and learning practices for reading and writing in grades 1 to 6. A survey was conducted in 2013-2014 to determine the number of BAS 1 kits that were already in schools. In partnership with the EECD, the District supplied additional BAS 1 kits to schools to achieve the ratio of one kit per two-three classrooms for grades 1 and 2 students.

BAS 2 kits had previously been provided to schools by the EECD, to support the new Language Arts Program in grade 4. During 2014-2015 an inventory was completed of the number of BAS 2 kits currently in K-6 schools. The District then provided an additional 321 BAS 2 resources to schools in order to bring the ratio of the resource in schools to one kit per two classrooms in schools with grades 3-6. A number of schools also purchased additional kits in order to improve the ratio of BAS 2 kits to classrooms.

Facilitated professional development to support literacy instruction

The NLESD facilitated professional development to support literacy instruction.

District literacy and numeracy priorities are now common themes of professional learning for school administrators and teaching staff.

Implementation of the Literacy Plan and Assessment Framework was anticipated to look somewhat different in each school, depending on the literacy initiatives already underway and the needs identified. Administrators were asked to consult with their staffs and identify the professional learning that will be required to further support implementation within their school. These needs are expected to be reflected in school action plans and professional growth plans. Program specialists and senior education officers have been working with families of schools over the past year to determine the best means to meet those needs. A family of schools is a group of schools assigned to a Senior Education Officer (Programs) for the purposes of planning, professional development delivery and district support.



Professional learning sessions to support the implementation of the Plan and Framework were facilitated through various methods over the past school year:

- K-6 program specialists engaged with a literacy consultant in November, 2014 to enhance their skills in the BAS and LLI resources.
- Sessions were offered by K-6 Program Specialists for teaching staff to support the use of BAS1 and BAS2 and the use of assessment results. These sessions have been completed on either a full school basis or with lead teachers. They focused on completing reading records and using the analysis to inform classroom instruction.
- District personnel also facilitated sessions on the BAS for school administrators.
- A number of teachers who attended professional learning sessions also facilitated sessions with their colleagues on close-out days.
- To support the LLI implementation, program specialists facilitated professional learning with the lead teachers in the LLI pilot schools, and also offered an introductory session with all other K-3 teachers in those schools. The LLI will be used primarily with grade one classes but may also be used with grade two and three classes.
- Common presentation resources were developed and circulated for use in each of the regions. The resources were adapted as necessary based on regional and school differences.

Identified priority areas for addressing numeracy learning challenges in grades 7-12

The NLESD identified priority areas for addressing numeracy learning challenges in grades 7-12.

The main focus of the Numeracy initiative under the 2014-2017 Strategic Plan is to develop resources for students, parents and teachers that target areas of Math where students experience difficulty, and to create common dynamic assessments for use by teachers. It was determined that students were experiencing difficulty in select numeracy concepts in intermediate and high school. The intent under the three-year strategic plan was to focus on courses at the intermediate and high school levels over each of the three years. The priority areas identified for the 2014-2015 school year were Mathematics 7 and Mathematics 1201, with a plan to focus on Mathematics 8 and 2201 in Year 2 and Mathematics 9 and 3201 in Year 3.

Programs staff identified areas of high need within Mathematics 7 and Mathematics 1201 and began to both create and assess appropriate resources, including the use of video supports, as well as linking the videos to self-assessment that students can use for individualized learning.



The Provincial Program Specialist for K-12 Professional Learning was appointed as the lead for this strategy, and worked closely with the Math Program Specialists and Numeracy Support Itinerant Teachers in each of the regions.

Approximately 200 videos were created to address common topics where students experience difficulty, such as fractions and integers. Select student and teacher groups reviewed the video resources that were developed and provided feedback for enhancement of the resources.

The videos were uploaded to YouTube so that they could be accessed by teachers, students and parents, and videos were also added to a YouTube channel in French for Math 7.

Moodle, a platform designed to provide teachers and students with an easy to use system for creating personalized and collaborative learning environments, will serve as the permanent online site for the videos. The relevant content has now been created and uploaded, with work being carried out to improve search capabilities on topics of interest. Assessment banks have also been created and uploaded to Moodle for student self-assessment and for teachers to use for formative and summative assessment. Formative assessment is conducted at regular intervals to determine progress and ways to improve student performance, while summative assessment assesses student learning/outcomes.

Supported the use of the 21st Century Model of Learning and digital technologies for literacy and numeracy instruction

The NLESD has supported the use of the 21st Century Model of Learning and digital technologies for literacy and numeracy instruction.

NLESD schools are embracing new technologies to enhance teaching and learning. A district-wide option of “Google Apps” for education was established and made available to all schools, to allow teachers a secure space to communicate and collaborate with students. Every teacher and student will be able to access their digital identity on computers and mobile devices, and Google Apps is now being used by teachers in various schools across the province.

Teachers are also now using ‘dynamic’ assessments to create alternate assessments and interactive study guides for students. Dynamic assessments are created in ExamView software that enable a teacher to simply and quickly change an exam item to a new or unique item, including text, diagrams, numbers, equations, graphs, etc. This allows the teacher to immediately create alternate assessments for upload to systems such as Moodle. A number of schools have integrated Moodle into courses/subject areas.

Within the Literacy block structure for K-6, many teachers are using technology to support the development of English Language Arts skills. For example, iPads and other devices may be used with students to support independent reading practice and group activities.



The Board is also piloting DreamBox with 34 schools (1600 students) to enhance student confidence, achievement and success in Mathematics. DreamBox is a technology that supports individual, student-driven learning of Mathematical concepts for K-8 students. The purpose of the pilot is to determine whether students' participation with this program has a positive impact on their achievement in Mathematics. The pilot is a two-year initiative and Grade 2 students will continue as a cohort to use the DreamBox Learning program as they move on to Grade 3. After the two-year pilot project, schools will have an opportunity to review both internal data (report card data and teacher anecdotal reports) and external data (primary provincial assessment) to determine whether participation in the program has helped with achievement in Mathematics. A preliminary survey was conducted with pilot school administrators in the fourth quarter of this school year. In general the response to DreamBox was very positive and 86% of the school administrators believed that the use of the software had increased student interest and engagement with Mathematics. The survey results will be used to identify areas for improvement in the second year of the pilot project.

OBJECTIVE 2:

By June 30, 2016, the Newfoundland and Labrador English School Board will have continued implementation of strategies to enhance student success in literacy and numeracy.

MEASURE: Continued Implementation

INDICATORS:

- Continued to implement literacy plan for grades K-6
- Continued to implement assessment framework for grades K-6
- Continued to implement Benchmark Assessment Systems (BAS) 1 and 2
- Continued to facilitate professional development to support literacy instruction
- Continued to identify priorities to address numeracy learning challenges in grades 7-12
- Continued to support the use of the 21st Century Model of Learning and digital technologies for literacy and numeracy instruction





STRATEGIC ISSUE: SAFE AND CARING SCHOOLS

Introduction

The Board for the NLESD is committed to providing safe, caring, healthy and socially just environments that are conducive to learning. Through our Strategic Plan for 2014-2017 we are focusing on the implementation of a number of initiatives derived from the EECD *Safe and Caring Schools Policy*.

Over the Strategic Plan 2014-2017, the NLESD is supporting the implementation of:

- School-wide Positive Behaviour Supports (PBS) and bullying intervention protocol in schools;
- Resources to promote digital citizenship and online safety; and,
- Professional learning for staff to support safe and caring schools.

To help ensure student safety, school facilities were reviewed in the past year in order to develop and implement a plan to enhance school building access controls.

The NLESD has also focused on promoting positive mental health with students and identifying ways to intervene early to prevent mental health issues.

This priority is in line with the provincial government's strategic direction:

"Primary, elementary and secondary education: Educational foundations are enhanced for each student throughout the primary, elementary and secondary system,"
(Focus areas: Academic Achievement and Safe and Caring Schools)

as well as the strategic direction:

"Improved infrastructure is in place for students throughout the provincial education system
(Focus areas: Air quality, fire and life safety issues and program enhancements)



GOAL II:		
By June 30, 2017, the Newfoundland and Labrador English School Board will have enhanced school environments to ensure students can learn in safe, caring and healthy settings.		
OBJECTIVE 1	MEASURE	INDICATORS
By June 30, 2015, the Newfoundland and Labrador English School Board will have implemented initiatives to support safe, caring and healthy environments that are conducive to learning.	<ul style="list-style-type: none"> Implemented Initiatives 	<ul style="list-style-type: none"> Implemented resources to support digital citizenship and online safety Begun to implement school-wide Positive Behaviour Supports (PBS) and bullying intervention protocol Enhanced professional development regarding PBS and bullying protocol Assessed school facilities Reviewed resources and best practices to support positive mental health

Implemented resources to support digital citizenship and online safety

The NLESD implemented resources to support digital citizenship and online safety.

Supporting digital citizenship is a way to prepare students for participation in a technological society. Digital citizenship can be defined as the norms of safe, respectful and responsible behaviour with regard to the use of technology. Whether it is called digital citizenship, digital wellness or digital ethics, we need guidelines to determine what we should be teaching to our students concerning online behaviour. (*EECD, Safe and Caring Schools Policy*)

The NLESD is committed to helping students learn what they need to know to use technology appropriately and safely. The initiatives undertaken are intended to support and enhance activities already underway in many schools. During the 2013-14 school year a district committee was established to review, plan, develop and implement curriculum resources to promote internet and social media safety among students.

In June of 2014, a draft resource was provided to schools for feedback and a final version was provided to schools in September. The resources draw from existing material and have been distributed from Grade 1 to Level III. School administrators were informed about the resource during regional meetings. Teachers were provided with lesson plans that are intended to ensure that students receive a foundational level of instruction on nine elements of digital citizenship. Grade clusters focused on three of these elements. Teachers were also encouraged to continue using resources and programs they had already been using to educate their students on this important topic.



Safe and Caring Schools (SCS) itinerant teachers in all four regions provided support to schools in the roll-out of the resource. The SCS itinerants and senior education officers continued to work with schools to ensure that the resource was incorporated into an appropriate course or class at all grade levels. Students in Grades one to Level 3 completed specific components in the past school year. Resources were also reviewed and are being updated for use in 2015-2016.

Begun to implement school-wide Positive Behaviour Supports (PBS) and bullying intervention protocol

The NLESD began to implement school-wide PBS and bullying intervention protocol.

The Programs Division developed a plan for the implementation of key elements of the EECD *Safe and Caring Schools Policy*, including Positive Behaviour Supports (PBS), bullying intervention protocol and data collection. PBS provides for consistent school-wide and school-based guidelines for responding to student behaviour. It does not focus exclusively on the student but takes into consideration the culture and physical environment of a school. Among other things, it supports the development of consistent behavioural expectations; the teaching, practicing and modeling of expected behaviours; and, acknowledgment of positive behaviours. The Protocol provides a definition of bullying and a school-wide approach to bullying intervention.

The NLESD also commenced implementation of Review 360, which is a data collection system that will be used in conjunction with our electronic student information system (PowerSchool). R360 will assist schools to better track behavioural and disciplinary data. A working group was established between the NLESD and the EECD to oversee the roll-out of Review 360, and the contract and licensing agreement were completed with the company providing the software. Training was provided to school administrators in April. The full roll-out of R360 will commence in September 2015 and the software is expected to be fully implemented by June 2017.

The Safe and Caring Schools itinerants in each region are supporting the facilitation of PBS in schools. Early in the school year the itinerants began compiling baseline data on the current status of PBS implementation, to determine whether schools were just beginning implementation, were implementing some aspects or had substantially incorporated PBS into the school culture. The SCS itinerants, in consultation with other regional staff, identified priorities for their work for the year, which included:

- Working with schools that had just begun PBS implementation;
- Supporting schools in the review and update of their “Codes of Conduct”; and,
- Assisting with the development of behaviour matrices and implementation of the bullying protocol.



By June, 2015 the NLESD had supported the implementation of PBS in the following ways:

- Schools had reviewed their Codes of Conduct and commenced updating them as necessary;
- During regional meetings in the Fall, information regarding PBS and the Bullying Intervention Protocol was communicated to school administrators. They were asked to share the information with their school staff teams; to incorporate the priorities in to their School Growth and Development Plans; and, to develop action plans for the implementation of PBS and the Bullying Protocol.
- The majority of schools had begun or were enhancing implementation of PBS;
- Each region had outlined a plan for the implementation of PBS in all schools and established a process to track the status and progress of schools; and,
- Each region had identified focus schools for 2015-2016 through assessment of school information and data, including school climate surveys.

Enhanced professional development regarding PBS and bullying protocol

The NLESD enhanced professional development regarding PBS and bullying protocol.

In order to support the implementation of PBS and the bullying protocol as outlined above, the District identified professional development for this topic as a priority. Schools were offered in-servicing and information and the number of sessions offered overall throughout the District was increased over previous years. Schools are at various stages in the implementation of PBS, and each region facilitated professional learning regarding PBS in slightly different ways to address school needs. Professional development for some schools was focused on understanding the basic principles of PBS. For others it supported schools in the integration of PBS into all aspects of school life. Various sessions were offered via district meetings, family of school sessions and by the SCS Itinerants in individual schools.

Assessed school facilities

The NLESD completed an assessment of school facilities.

Over 2014-2015, an environmental scan of all schools was completed, for a definitive inventory of existing entrance security systems (e.g. none, audio-only, audio-visual, and with or without automated door release). The needs of each school were then analyzed and priorities identified, to be considered as part of the Board's capital/repairs/maintenance funding requests to the provincial government. The Operations Division also continued to compile data on school needs for improving overall school security and lockdown compliance.



Reviewed resources and best practices to support positive mental health

The NLESD began reviewing resources and best practices to support positive mental health.

In September 2014, the NLESD began to identify resources to support positive mental health and to gather information on activities currently happening in schools. A resource list was compiled of activities reported by schools across the NLESD intended to promote and support positive mental health. These activities included in-class presentations, professional learning for staff on specific mental health issues, student groups (e.g., SafeTalk, Peer Help), addictions awareness and many others.

In March, 2015 a district working group was established, with a lead staff person from Student Support Services in each region identified for this initiative. The working group met bi-weekly by videoconference and also held a day-long session in June.

A scan of best practices and programs for promoting positive mental health for children and youth in the school setting was conducted. The working group also began developing recommendations for the NLESD, to address potential activities to be carried out over the next several years, including training for select staff and age-appropriate programs for delivery.

OBJECTIVE 2:

By June 30, 2016, the Newfoundland and Labrador English School Board will have continued to implement initiatives to support safe, caring and healthy environments that are conducive to learning.

MEASURE: Continued to implement initiatives

INDICATORS:

- Further developed resources to support digital citizenship and online safety
- Continued implementation of school-wide PBS and bullying protocol
- Enhanced security of school facilities
- Promoted resources and best practices to support positive Mental Health
- Supported bus safety



Helen Tulk Elementary (Bishop's Falls). Grade 6 students completed Peacemakers Training (Photo credit: Judith Crocker)





STRATEGIC ISSUE: ORGANIZATIONAL EFFECTIVENESS

Introduction

The Board for the NLESD strives to use its public resources wisely and, through its Strategic Plan 2014-2017, is committed to improving its technological systems and administrative practices. These improvements will help to ensure that resources are deployed equitably and the Board is able to deliver high quality educational programs for our students.

In particular, the Board is focused on enhancing the planning process for our school facilities through the use of new software; developing policies for student programming and other key areas; enhancing and expanding electronic student and human resource information systems; and, enhancing province-wide communications to stakeholders via online and other forums.

This goal is in line with the Provincial Government's strategic direction:

*"Improved infrastructure is in place for students throughout the provincial education system."
(program enhancements)*

GOAL III:		
By June 30, 2017, the Newfoundland and Labrador English School Board will have enhanced organizational effectiveness.		
OBJECTIVE 1	MEASURE	INDICATORS
By June 30, 2015, the Newfoundland and Labrador English School Board will have enhanced select technological systems and select administrative practices to support teaching, learning and the operations of the district.	<ul style="list-style-type: none"> Enhanced select technological systems and administrative practices 	<ul style="list-style-type: none"> Acquired planning software and began implementation for school systems Acquired planning software and began implementation for bussing Enhanced electronic personnel systems Enhanced electronic student information system Enhanced district policies Reviewed information management practices Enhanced communications to stakeholders.



Acquired planning software and began implementation for school systems

The NLESD acquired planning software and began implementation for school systems.

The Request for Proposals was completed for school planning software. The vendor (Baragar) was confirmed and initial implementation for 2014-2015 included selection of the modules of Geo School, Demographic Dynamics, Theme Maps and Staff Allocator as well as completion of the initial set-up of the software. Full use of the software will commence in September 2015. The software will incorporate school information, student demographics and geographic zones so that the NLESD can create or access projections and facilitate dynamic planning of school zones/catchment areas. The information will also be used to inform requirements for major capital projects.

Acquired planning software and began implementation for bussing

The NLESD did not acquire planning software for bussing.

A Request for Proposals process for a routing software to assist with the transportation of students was initiated. The proposals were evaluated and ranked but exceeded the available budget that would permit awarding of the full project. The District is currently assessing whether a reduced Request for Proposals would be feasible or if select in-house activities can be carried out by the District's GIS Specialist, to enhance route planning in specific urban areas.

Enhanced electronic personnel systems

Electronic Personnel Package

The NLESD is expanding and enhancing the electronic management of human resource functions through various programs. The Electronic Personnel Package, which supports the teacher hiring process, has been modified so that:

- Reference forms are automatically generated and sent to the identified referee(s) for a potential employee and once completed, are then posted for review by a Human Resource Manager.
- Recommendations for candidates for administrative positions are completed electronically by senior staff, to eliminate paper files and enhance record keeping.
- Sort and search options are improved to enable searches by Degree Major/Minor when identifying potential candidates for a position.
- There is greater capacity to generate reports as necessary, such as job competitions per school or region.



SmartFind Express

The NLESD also initiated a *SmartFind Express* Pilot Project. This is software that will enable ‘auto-calling’ for replacement/substitute student assistants and teachers. The system is currently used by some other Canadian school boards and is an efficient and effective method for quickly filling vacancies in the early morning, due to unexpected absences. The initial set up was completed and the software was piloted in Gander area schools. District personnel provided training in April for Central school administrators and the student assistants and substitutes for Gander Schools. There was an initial week-long use of the software in that area which is being evaluated. The features of the software are also being evaluated with the company, to determine feasibility of implementing the pilot project in 2015-2016 and of full implementation by June 2017.

School District System (SDS)

The SDS is a database of all staff which can interact with the NLESD hiring system and provide an electronic tracking system for demographic information for all of our employees. It also provides greater capacity to generate reports for the human resource functions of the NLESD. Implementation for teaching staff was completed in 2013-2014 and implementation was completed for support staff in this past school year. A second training session on SDS was offered in October for Human Resources staff from all four regions. All employee contracts are now entered in SDS. The system is being used for all teaching and support staff and the Human Resources Division is working to enhance its functions and effectiveness, including ensuring that information is coordinated between human resources and payroll.

Enhanced electronic student information system

The NLESD enhanced its electronic student information system.

Implementation of PowerSchool was continued and expanded. PowerSchool is a web-based student information system that is a tremendous resource in the management of student information, assessment of student progress and promotion of transparency and communication with parents.

PowerSchool is managed by a provincial program specialist, in consultation with the NLESD Information Technology Department and the EECD. Implementation includes installation, trouble-shooting and training with school staff.

While it is intended that PowerSchool will be active in all of our schools by the end of our strategic planning period (June, 2017), the NLESD is currently on target to have all of our schools on PowerSchool by June, 2016. The lead program specialist facilitated the training and



implementation for 57 schools in 2014-2015, which will bring the total to 224 schools that will be actively using PowerSchool in September 2015.

The online Kindergarten Registration was also expanded to all parents/caregivers and schools across the Province. The online registration was established so that students could be registered electronically for KinderStart during the first week of May. Those students will also be automatically registered for Kindergarten for the following year and will be entered in the PowerSchool database when they enter school.

PowerSchool (June 2015)			
Region	Number of Schools on PowerSchool June 2015	Total # of Schools in Region	% of Schools on PowerSchool
Eastern	96	116	83%
Western	49	62	79%
Central	64	64	100%
Labrador	15	15	100%
Total	224	257	87%

Enhanced district policies

The Board has enhanced district policies.

All policies are approved by the Board and administrative procedures/regulations are developed at a divisional level and approved by the Director of Education. As of June 30, 2015, the Board had approved a number of new policies for the District under each of the Divisions: Human Resources, Programs, Operations and Finance and Business Administration.

Board-approved policies for NLESD are posted to the public website. Policies that are in draft form may be at various stages of the consultation process with district and school personnel.

Between July 1, 2014 and June 30, 2015, the Board approved the following policies:

- Respectful Workplace/Harassment Prevention and Resolution



- Email
- Criminal Record Check
- Weather or Facilities Related School Closure
- Student Search and Seizure
- School Zoning, Student Registration and Transfers
- Social Media Use
- School Materials and Student Fees
- Employee Records
- Police Investigations
- Disability Management
- Home Schooling
- Student Records.

Substantial work was also completed on administrative regulations/procedures and related forms for a number of the policies approved by the Board, and it is expected that they will be finalized for policies posted to the public website in the Fall of 2015.

A number of other policies were drafted during the 2014-2015 school year and are at various stages of development or consultation. It is expected that these draft policies will be considered by the Board in the second quarter of the 2015-2016 school year.

Several policies were reviewed by the Leadership Group and school administrators during district conferences, and a small working group met in December 2014 to review a draft Student Records Policy and Administrative Procedures/Regulations and Retention and Disposal Schedule.

Assessment and Evaluation Policy

In 2013-2014 a review and consultation process was undertaken of the assessment and evaluation policies of the former boards, and a new policy for the NLESD was drafted. The draft document formed the basis for further consultations and committee work for the school year 2014-2015.

A two-tiered committee structure was established to support the development of this policy. A provincial committee comprised of district-level staff was established, along with regional sub-committees headed by the Assistant Director of Education (Programs) in each region. These four sub-committees are comprised of teachers, school administrators and regional staff, and they provide feedback to the district committee. Teaching staff will have an opportunity to provide feedback through the processes established within each school, and this feedback will come back to the district committee for further consideration. The draft policy will also be made available to other identified stakeholders for feedback. The consultation and policy revisions will continue in



2015-2016, to ensure full vetting, and it is expected that the revised policy will be submitted to the Board for consideration in the winter, 2016.

It is intended that by the end of the Strategic Plan 2014-2017 relevant Board policies, administrative procedures/regulations and related forms will have been developed and approved, and will replace all legacy policies of the former boards.

Reviewed information management practices

The NLESD reviewed information management practices.

Preliminary research was conducted to identify records management needs and priorities for the District. The purpose of the review was to identify improvements and efficiencies in the management, storage and disposal of select records. Retention and disposal schedules for specific financial records series were finalized for submission to the Provincial Archivist and Government Records Committee. Finalization and implementation of a records management plan will be considered in accordance with resource availability.

Enhanced communications to stakeholders.

The NLESD enhanced communications to stakeholders in 2014-2015.

The communications priority for 2014-2015 was to support the development and implementation of a social media policy and education and awareness program for staff, in conjunction with the activities to support online safety and digital citizenship for students. A social media policy and guidelines were finalized, and supporting documents for the policy were developed, such as Frequently Asked Questions (FAQs) and Terms of Reference for students and staff. These documents provide guidance and direction for students and staff on the responsible use of social media tools such as Twitter, YouTube and Facebook.

An instructional video for the process of registering students for Kindergarten was developed and made available on the public website to familiarize parents/guardians with the registration process. A webpage was developed to provide a reader-friendly overview of the Board's Strategic Plan for 2014-2017 for interested stakeholders. The NLESD also continued with its social media efforts to reach a wider audience in a timely and contemporary manner. The District gained nearly 1,700 new followers to its Twitter account (from 7,100 in January to approximately 8,790 at the end of March) and more than 830 tweets were shared, including information on kindergarten registration, district initiatives, school events and activities, and parent resources.

The NLESD website now has a 'Schools in the News' section to help promote and disseminate some of the positive coverage our schools have been receiving in local, provincial and national media. Another new webpage provides information on how school weather closures are decided.



Information on mental health resources was updated and streamlined to one page. The updated webpage offers resources for students, parents/guardians and staff.

A new conference was added under the Communications Conference for ‘Student and School Opportunities’ that allows the District to share various scholarship, curricular and extra-curricular opportunities with principals and schools.

The NLESD also launched its “Stand Up to Bullying Pledge” during Anti-Bullying Week. Schools and students were encouraged to make a pledge to stand up to bullying behaviour, with plans to further promote and build on this initiative for Anti-Bullying Week during the next school year.

OBJECTIVE 2:

By June 30, 2016, the Newfoundland and Labrador English School Board will have further enhanced select technological systems and select administrative practices to support teaching, learning and the operations of the district.

MEASURE: Further enhanced select technological systems and administrative practices

INDICATORS:

- Continued implementation of planning software for school systems
- Further enhanced electronic personnel systems
- Further enhanced electronic student information system
- Further enhanced district policies
- Further enhanced communications with stakeholders



Photo credit: Stephanie Penney, William Gillett Academy, Labrador



OPPORTUNITIES AND CHALLENGES AHEAD

Improving and maintaining student achievement results and graduation rates

The Board for the NLESD continues to maintain student academic achievement as its priority and to focus on core literacy and numeracy. The Board is pleased that public exam results continue to reflect steady improvements in the graduation rates and in the numbers of students graduating with an academic or honours certificate. However, the Board recognizes that to maintain and improve on these rates is an ongoing challenge and requires constant focus at a district, regional and school level. Continued improvement in student academic performance is the result of ongoing dedication and hard work throughout the system.

Continued consolidation of systems and processes

The Board for the NLESD has also made significant progress in the consolidation of various systems and processes of the four former school districts. New policies, electronic information management systems, and cross-regional programming and professional learning implementation have all helped to enhance consistency across regions and schools. However, the Board recognizes that there is still work to be done and that there will continue to be some challenges in ensuring that we function as a single entity. In particular, technology/network connectivity continues to be a challenge.

The work carried out under our Strategic Plan 2014-2017 assists with bringing a focus to district priorities and with the alignment of regional and school practices.



Summary

Our Annual Report 2014-2015 provides us with an opportunity to look back on the successes and challenges of the past year and to look ahead to the coming school year. This past school year was the first full year of implementation of our 2014-2017 Strategic Plan. We are pleased with the results from the past year and the progress we have made in accomplishing our strategic goals.

We will continue to focus on our Mission of improving student academic achievement through supporting core literacy and numeracy, safe and caring schools initiatives and organizational effectiveness.

We look forward to continued progress on our goals in the 2015-2016 school year.



Photo credit: Chad Stokes, Holy Redeemer Elementary



APPENDIX A: Mandate – *Schools Act, 1997*

School Board Mandate

(Legislation: *Schools Act, 1997*)

Duties of boards

75. (1) A board shall

- (a) organize and administer primary, elementary and secondary education within the district;
- (b) provide for the instruction of students either by the establishment of a program in its schools or by making an arrangement with another board or with another educational body in Canada;
- (c) determine policy for the effective operation of primary, elementary and secondary schools in the district;
- (d) ensure that policies and guidelines issued by the minister relating to special education for students are followed in schools under its jurisdiction;
- (e) ensure adequate supervision of all students enrolled in its schools during the period for which the board is responsible for those students;
- (f) develop a policy on employment equity and a plan for implementing the policy;
- (g) appoint and dismiss employees;
- (h) appoint and assign duties of teachers;
- (i) adopt personnel policies which shall follow the personnel administration procedures of the government of the province, with the necessary changes, unless other policies are approved, in writing, by the minister;
- (j) formulate policies for evaluating employees;



(k) arrange for the bonding of the assistant director of finance and administration and other persons employed by the board whose duties include the collecting, receiving or depositing of money belonging to the board;

(l) purchase or otherwise acquire, subject to the prior written approval of the minister, real property that it requires;

(m) ensure that those programs or courses of study, including courses in religious education, and the materials prescribed or approved by the minister are followed in the schools under its control;

(n) ensure that each school within its district maintains adequate program and performance standards;

(o) establish policies for student evaluation and student promotion;

(p) establish priorities for school construction, maintenance and repair and make recommendations to the minister;

(q) make known to the public and enlist the support of the public for board policies and programs;

(r) transmit to the minister all records and returns required by this Act and other reports and returns that the minister may require;

(s) where the board considers it necessary, arrange for a system of transportation of students to and from schools;

(t) where arrangements are made by it for the transportation of students, ensure that all vehicles engaged in carrying students to and from school are

(i) in good mechanical condition,

(ii) have adequate liability insurance, and

(iii) that an appropriate bus safety program is offered to students who are transported by bus;



(u) insure and keep insured all its buildings and equipment and obtain insurance indemnifying it against liability in respect of a claim for damages or personal injury;

(v) admit, at all reasonable times and subject to the terms of an agreement between it and the Memorial University of Newfoundland, a student enrolled in the Faculty of Education or School of Physical Education and Athletics at that University to a school under its control for the purpose of observation and the practice of teaching;

(w) admit, at all reasonable times and subject to the terms of an agreement between it and a college or institute, a student enrolled in a training program for student assistants, to a school under its control for the purpose of observation and activities associated with a work term;

(x) organize and administer a school in an institution, where directed to do so by the minister;

(y) comply with a policy directive of the minister; and

(z) immediately inform the minister in writing of a vacancy in the position of director or assistant director.

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

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

Powers of boards

76. (1) A board may

(a) employ persons that the board considers necessary for its operations and to carry out its objects;

(b) enter into agreements for the purpose of carrying out its functions under this Act;



(c) permit a school building under its control to be used outside of school hours, where this does not interfere with the regular conduct of the school;

(d) assess a person or group a fee for use of a school under paragraph (c);

(e) require a student, believed by a teacher to be suffering from a communicable disease or a physical or mental condition which might endanger an employee of the board or other students, to be examined by a medical practitioner or other professional person appointed or approved by the board and, upon the recommendation of the medical practitioner or that other professional person, exclude that student from school until a certificate acceptable to the board is obtained from a medical practitioner or that other professional person permitting that student to return to school, but an exclusion or extension of an exclusion shall be reviewed by the board within 25 school days;

(f) by notice, in writing, require an employee or other person to undergo a physical examination by a medical practitioner appointed or approved by the board or a psychological examination by 2 medical practitioners or 2 psychologists registered under the *Psychologists Act* and to submit a certificate acceptable to the board signed by the medical practitioners or psychologists setting out the conclusions regarding the physical or mental health of that employee or person;

(g) summarily dismiss an employee or other person who within 14 days from the date of receiving a notice under paragraph (f) has not made a reasonable attempt to obtain the examination;

(h) where a certificate submitted to a board under paragraph (f) shows that an employee or other person's physical or mental health would be injurious to an employee of the board or the students, direct the employee or other person to take sick leave or other earned leave or, where he or she has no sick leave or other earned leave or the sick leave or other earned leave is exhausted, require the employee or other person to take unpaid leave;

(i) suspend from work, with or without pay, an employee or other person who is charged with an offence that in the opinion of the board would make that employee or other person unsuitable to perform his or her duties;

(j) provide, subject to the written permission of the parent of the student concerned and in conjunction with the appropriate officials responsible for traffic control in the area, a



system of school patrols in which a student may assist in the control of motor vehicle traffic on highways or elsewhere so far as the traffic may affect a student going to or from the school;

(k) raise money, subject to the prior written approval of the minister, upon its corporate credit and for the purpose of the board;

(l) sell or lease property for the purpose of the board, subject to the prior written approval of the minister;

(m) levy a fee for the transportation of students; and

(n) become a member of a provincial association of school boards and pay a required membership fee.

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



APPENDIX B: Newfoundland and Labrador English School Board of Trustees

REGION	NAME	EMAIL
LABRADOR	Goronwy Price, Vice-Chair Happy Valley-Goose Bay, NL	goronwyprice@nlesd.ca
	Guy Elliott, Labrador City, NL	guyelliott@nlesd.ca
	Gary Baikie Nain, NL	garybaikie@nlesd.ca
EASTERN*	Milton Peach, Chair Carbonear, NL	miltonpeach@nlesd.ca
	George Sheppard, Paradise, NL	georgesheppard@nlesd.ca
	Rick Martin Clarenville, NL	rickmartin@nlesd.ca
	Eric A Snow Clarkes Beach, NL	ericssnow@nlesd.ca
	Fred Douglas, Burin Bay Arm, NL	freddouglas@nlesd.ca
WESTERN	Wayne Lee Stephenville, NL	Waynelee@nlesd.ca
	Donald Brown, Corner Brook, NL	donbrown@nlesd.ca
	Nada Borden, Corner Brook, NL	nadaborden@nlesd.ca
CENTRAL	John George, Harbour Breton, NL	johngeorge@nlesd.ca
	Kim Cheeks, Gander, NL	kimcheeks@nlesd.ca
	Newman Harris, Summerford, NL	newmanharris@nlesd.ca

*There was one board vacancy for Eastern Region as of June 30, 2015.



APPENDIX C: Audited Financial Statements



NEWFOUNDLAND AND LABRADOR ENGLISH SCHOOL DISTRICT

**AUDITOR'S REPORT
NON-CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2015

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STATEMENT OF RESPONSIBILITY

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

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

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

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



Chairperson

Treasurer

BYRON SMITH

PROFESSIONAL CORPORATION
CHARTERED PROFESSIONAL ACCOUNTANTS

BYRON D. SMITH

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

I have audited the accompanying non-consolidated financial statements of the Newfoundland and Labrador English School District, which comprise the statement of financial position as at June 30, 2015 and the statements of operations, cash flows, and changes in net debt for the year ended and a summary of significant accounting policies and other explanatory information.

Managements Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express an opinion on these non-consolidated financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the non-consolidated financial statements are free of material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the non-consolidated financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the non-consolidated 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 non-consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purposes 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 non-consolidated financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

The accounting policy with respect to teachers' severance pay and sick pay is described in Note 1. Canadian public sector accounting standards require that all accounts receivable should be recorded and disclosed on the financial statements. The liabilities for teachers' severance pay and sick pay have been recorded but no offsetting receivables have been recorded. In this respect, these non-consolidated financial statements are not in accordance with Canadian public sector accounting standards. If the accounts receivable were recorded in accordance with Canadian public sector accounting standards, changes to the amounts reported for accounts receivable, revenue, and excess of expenditures over revenue would be necessary.

Qualified Opinion

In my opinion, except for the effects of the failure to record accounts receivable as described in the preceding paragraph, these non-consolidated financial statements present fairly, in all material respects, the financial position of the Newfoundland and Labrador English School District at June 30, 2015 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards and are in compliance with reporting requirements established for School Boards in the Province of Newfoundland and Labrador by the Department of Education.

Spaniard's Bay, NL
November 12, 2015


CHARTERED PROFESSIONAL ACCOUNTANT

Newfoundland and Labrador English School District
Non-Consolidated - Statement of Financial Position

As at June 30, 2015

	<u>June 30, 2015</u>	<u>June 30, 2014</u>
FINANCIAL ASSETS		
Cash (Note 3)	\$ 45,624,845	\$ 33,034,277
Short-term investments (Note 4)	4,327,289	4,265,659
Accounts receivable (Note 5)	1,744,688	1,710,114
Due from government entities (Note 6)	8,167,980	15,529,398
Teachers' vacation pay receivable (Note 10)	<u>80,446,844</u>	<u>79,962,072</u>
	<u>140,311,646</u>	<u>134,501,520</u>
FINANCIAL LIABILITIES		
Accounts payable and accrued liabilities (Note 9)	16,154,974	14,375,446
Long-term debt (Schedule 9 and 9A)	14,210,556	13,683,195
Obligation under capital lease (Note 12)	279,207	394,746
Accrued vacation pay (Note 10)	86,606,630	86,419,163
Employee future benefits		
Accrued severance pay (Note 11)	138,629,279	130,143,647
Accrued sick pay (Note 11)	92,795,259	93,629,043
Other employee benefits	143,915	161,417
Deferred revenue (Note 17)	<u>16,575,282</u>	<u>13,651,384</u>
	<u>365,395,102</u>	<u>352,458,041</u>
NET DEBT	<u>(225,083,456)</u>	<u>(217,956,521)</u>
NON-FINANCIAL ASSETS		
Prepaid expenses (Note 7)	1,192,906	1,169,967
Tangible capital assets (Schedule 8)	<u>629,934,732</u>	<u>578,597,989</u>
	<u>631,127,638</u>	<u>579,767,956</u>
ACCUMULATED SURPLUS		
Accumulated surplus - restricted (Note 19)	1,370,659	1,370,659
Accumulated surplus - unrestricted	<u>404,673,523</u>	<u>360,440,776</u>
	<u>\$ 406,044,182</u>	<u>\$ 361,811,435</u>

Commitments (Note 13)
 Contingent liabilities (Note 16)

On Behalf of the Board:

 Chairperson

 Treasurer

Newfoundland and Labrador English School District
Non-Consolidated - Statement of Operations

For the year ended June 30, 2015

	<u>Budget</u>	<u>June 2015</u>	<u>10 Months June 2014</u>
Revenue			
Provincial government grants (Schedule 1)	\$ 723,244,947	\$ 760,252,978	\$ 728,318,954
Ancillary services (Schedule 1)	734,750	809,514	730,882
Miscellaneous (Schedule 1)	2,307,331	3,422,895	2,938,041
Capital transfers from government	<u> </u>	<u>75,940,873</u>	<u>69,169,270</u>
	<u>726,287,028</u>	<u>840,426,260</u>	<u>801,157,147</u>
Expenditures			
Administration (Schedule 2)	13,188,147	13,330,702	14,027,027
Human resources (Schedule 2)	1,833,847	1,598,245	1,453,599
Instructional (Schedule 3)	583,875,011	619,010,220	599,333,132
Information technology (Schedule 4)	4,678,533	5,034,070	4,210,762
Operations and maintenance (Schedule 5)	71,110,942	76,647,797	64,385,425
Pupil transportation (Schedule 6)	51,491,398	52,734,887	47,635,629
Miscellaneous (Schedule 7)	109,150	198,566	186,352
Amortization of capital assets (Schedule 8B)	<u> </u>	<u>27,213,658</u>	<u>24,924,236</u>
Loss on sale of capital assets	<u> </u>	<u>425,368</u>	<u>221,970</u>
	<u>\$ 726,287,028</u>	<u>796,193,513</u>	<u>756,378,132</u>
Annual surplus from operations - unrestricted		<u><u>\$ 44,232,747</u></u>	<u><u>\$ 44,779,015</u></u>
<hr/>			
Accumulated surplus - unrestricted, beginning of period		\$ 360,440,776	\$ 315,661,761
Annual surplus from operations - unrestricted		<u>44,232,747</u>	<u>44,779,015</u>
Accumulated surplus - unrestricted, end of period		<u><u>\$ 404,673,523</u></u>	<u><u>\$ 360,440,776</u></u>
<hr/>			
Accumulated surplus - restricted, beginning of period		\$ 1,370,659	\$ 1,370,659
Annual surplus from operations - restricted		<u> </u>	<u> </u>
Accumulated surplus - restricted, end of period		<u><u>\$ 1,370,659</u></u>	<u><u>\$ 1,370,659</u></u>

**Newfoundland and Labrador English School District
Non-Consolidated - Statement of Changes in Net Debt**

For the year ended June 30, 2015

	<u>June 30, 2015</u>	<u>10 Months June 30, 2014</u>
Annual surplus from operations	\$ 44,232,747	\$ 44,779,015
Changes in tangible capital assets		
Acquisition of tangible capital assets	(79,261,238)	(70,889,522)
Loss on disposal of tangible capital assets	425,368	222,162
Proceeds on disposal of tangible capital assets	285,469	104,299
Amortization of tangible capital assets	<u>27,213,658</u>	<u>24,924,236</u>
Increase in net book value of tangible capital assets	<u>(51,336,743)</u>	<u>(45,638,825)</u>
Changes in other non-financial assets		
New change in prepaid expenses - increase/decrease	<u>(22,939)</u>	<u>(240,868)</u>
Increase in net debt	(7,126,935)	(1,100,678)
Net debt, beginning of period	<u>(217,956,521)</u>	<u>(216,855,843)</u>
Net debt, end of period	<u>\$ (225,083,456)</u>	<u>\$ (217,956,521)</u>

Newfoundland and Labrador English School District
Non-Consolidated - Statement of Cash Flows

For the year ended June 30, 2015

	<u>June 30, 2015</u>	<u>10 Months June 30, 2014</u>
OPERATING ACTIVITIES		
Excess of revenue over expenditures	\$ 44,232,747	\$ 44,779,015
Items not affecting cash:		
Amortization of tangible capital assets	27,213,658	24,924,236
Loss on disposal of tangible capital assets	425,368	222,162
Increase (decrease) in accrued vacation pay	187,467	81,807,940
Decrease in accrued sick pay	(833,784)	(594,704)
Increase in accrued severance pay	8,485,632	2,336,683
Decrease in other employee benefits liability	(17,502)	(21,164)
Decrease (increase) in short-term investments	(61,630)	184,290
(Increase) decrease in accounts receivable	6,842,072	(89,792,603)
(Increase) decrease in prepaid expenses	(22,939)	(240,868)
(Decrease) increase in deferred revenue	2,923,898	(5,629,177)
Increase (decrease) in accounts payable and accrued liabilities	<u>1,779,528</u>	<u>895,652</u>
	<u>91,154,515</u>	<u>58,871,462</u>
INVESTING ACTIVITIES		
Acquisition of tangible capital assets	(79,261,238)	(70,889,522)
Proceeds on disposal of tangible capital assets	<u>285,469</u>	<u>104,299</u>
	<u>(78,975,769)</u>	<u>(70,785,223)</u>
FINANCING ACTIVITIES		
Proceeds from obligation under capital lease		236,496
Repayment of obligation under capital lease	(115,539)	(110,270)
Proceeds from long-term borrowings	2,822,874	3,390,075
Repayment of long-term debt	<u>(2,295,513)</u>	<u>(2,010,240)</u>
	<u>411,822</u>	<u>1,506,061</u>
Change in cash resources	12,590,568	(10,407,700)
Cash, beginning of period	<u>33,034,277</u>	<u>43,441,977</u>
Cash, end of period	<u>\$ 45,624,845</u>	<u>\$ 33,034,277</u>

**Newfoundland and Labrador English School District
Notes to Non-Consolidated Financial Statements**

For the year ended June 30, 2015

Nature of Operations

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

1. Significant Accounting Policies

Except for the fact that these statements are non-consolidated, these non-consolidated financial statements are prepared in accordance with Canadian public sector accounting standards, which for purposes of the District's financial statements are represented by accounting recommendations of the Public Sector Accounting Board ["PSAB"] of CPA Canada, supplemented by other CPA Canada accounting standards or pronouncements.

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

Basis of Presentation

These non-consolidated financial statements reflect the assets, liabilities, revenue and expenditures of the District. These non-consolidated financial statements have not been consolidated with those of other organizations controlled by the District.

The District currently exercises control over corporations known as the Newfoundland and Labrador Education Foundation Inc. and Newfoundland International Student Exchange Program Inc ["NISEP"].

The net assets of the Newfoundland and Labrador Education Foundation Inc. as at December 31, 2014 were \$374,579 in accordance with the financial statements compiled by the corporation. The net assets of the NISEP as at June 30, 2015 are recorded in Note 9 of these non-consolidated financial statements. Net funds generated from this corporation are to be used for specific purposes and will be recognized as revenue in the District's financial statements when approved by the NISEP Management Committee. The NISEP Board has received a directive from the Province to wind up operations.

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

Revenue

The District's main source of funding is derived from the Government of Newfoundland and Labrador, Department of Education [the "Department"]. The Department provides funding for operations, transportation, capital expenditures and teacher salaries and severance pay. Funding is included in revenue on the accrual basis and when the related expenditures have been incurred with the exception of funding for the teacher severance pay which is recorded when the severance is paid to employees. Funding designated for specific purposes, for which criteria has not been met, is deferred and included in revenue when all eligibility criteria have been met.

Restricted Surplus

The District received funding from the Province and external sources which has been restricted for specific purposes in the future. Restricted funds have been recorded as revenue and transferred to restricted surplus for the designated purpose.

Leases

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

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

Newfoundland and Labrador English School District
Notes to Non-Consolidated Financial Statements

For the year ended June 30, 2015

1. Significant Accounting Policies (Cont'd)

Tangible Capital Assets

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

Tangible capital assets are amortized using the straightline basis over their estimated useful lives, using the following rates:

Buildings	25-60 years
Furniture and equipment	10 years
Service vehicles	5 years
Buses	12 years
Miscellaneous	5 years

The District capitalizes items purchased during the year that are in the excess of \$15,000.

Teachers' and Student Assistants' Payroll

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

Pension Costs

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

Employee Future Benefits

The District's employee future benefits included accrued severance, accrued sick leave and other employee benefits.

(i) accrued severance

Consistent with government policy, the District has in effect severance pay policies whereby certain employees are entitled to a severance payment upon leaving employment with the District. Under these policies, an employee who has nine (9) or more years of continuous service in the employment of the District or other public sector employer is entitled to be paid severance on resignation, retirement, termination by reasons of disability, expiry of recall rights or, in the event of death, to the employee's estate. The severance benefit obligation has been actuarially determined using assumptions based on management's best estimate of future salary changes and other factors. Discount rates are based on the Provinces' long-term borrowing rate.

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

(ii) accrued sick leave

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

Newfoundland and Labrador English School District
Notes to Non-Consolidated Financial Statements

For the year ended June 30, 2015

(iii) other employee benefits

The District has recorded the obligation to pay certain employees at the termination of their employment for unused sick leave accumulated prior to January 1, 1985. As these benefits no longer accumulate or vest as of 1985 they are outside of the scope of PS 3255, *Post-employment benefits, compensated absences and termination benefits*, and are not actuarially determined at the end of each period.

Use of Accounting Estimates

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

Long-Lived Assets

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

2. Bond Coverage

At balance sheet date, the Insurance Division of Treasury Board carried fidelity bond coverage covering District employees in the amount of \$300,000 per occurrence.

3. Cash

	<u>June 30, 2015</u>	<u>June 30, 2014</u>
Current and savings bank account	\$ 44,901,035	\$ 32,260,082
Teachers' payroll bank account	721,342	771,168
Other	<u>2,468</u>	<u>3,027</u>
	<u>\$ 45,624,845</u>	<u>\$ 33,034,277</u>

4. Short Term Investments

	<u>June 30, 2015</u>	<u>June 30, 2014</u>
Term deposits and GIC's	\$ 4,146,936	\$ 4,096,032
Marketable securities	<u>180,353</u>	<u>169,627</u>
	<u>\$ 4,327,289</u>	<u>\$ 4,265,659</u>

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

5. Accounts Receivable

	<u>June 30, 2015</u>	<u>June 30, 2014</u>
Trade, miscellaneous and other	\$ 1,707,000	\$ 1,673,843
Interest	<u>37,688</u>	<u>36,271</u>
	<u>\$ 1,744,688</u>	<u>\$ 1,710,114</u>

**Newfoundland and Labrador English School District
Notes to Non-Consolidated Financial Statements**

For the year ended June 30, 2015

6. Due from Government Entities	<u>June 30, 2015</u>	<u>June 30, 2014</u>
Government of Newfoundland and Labrador	\$ 6,812,531	\$ 12,378,008
Federal Government	<u>1,355,449</u>	<u>3,151,390</u>
	<u>\$ 8,167,980</u>	<u>\$ 15,529,398</u>

7. Prepaid Expenses	<u>June 30, 2015</u>	<u>June 30, 2014</u>
Municipal service fees	\$ 828,207	\$ 866,181
Rent	120,520	117,394
Insurance	38,823	39,957
Other	<u>205,356</u>	<u>146,435</u>
	<u>\$ 1,192,906</u>	<u>\$ 1,169,967</u>

8. Bank Indebtedness

The District had an authorized operating demand loan of \$4,000,000, bearing interest at Royal Bank prime less 0.65% which was unused as at June 30, 2015 and June 30, 2014. In accordance with the *Schools Act, 1997*, the operating demand loan was supported by a letter of approval to borrow provided by the Minister of Education.

9. Accounts Payable and Accrued Liabilities

	<u>June 30, 2015</u>	<u>June 30, 2014</u>
Trade payables	\$ 9,545,367	\$ 6,801,069
Wages	2,676,687	2,247,424
Payroll deductions	622,803	1,418,604
Accrued liabilities	473,274	1,275,109
Other		
N.I.S.E.P. due to a related corporation	1,305,782	1,121,190
Scholarship funds	858,564	856,640
Eastern School District Trust Fund	<u>672,497</u>	<u>655,410</u>
	<u>\$ 16,154,974</u>	<u>\$ 14,375,446</u>

10. Accrued Vacation Pay

Pursuant to a directive issued by the Department during the fiscal year 2006, the District recorded the vacation pay liability for teachers in the District. The liability relates to teachers' salaries earned during the school year but not fully paid to teachers until subsequent to June 30. Accordingly, the District has recorded teachers' vacation pay receivable of \$80,446,844 at June 30, 2015.

	<u>June 30, 2015</u>	<u>June 30, 2014</u>
Vacation pay - teachers	\$ 80,446,844	\$ 79,962,072
Vacation pay - board employees	4,809,649	4,478,631
Vacation pay - executive staff	<u>1,350,137</u>	<u>1,978,460</u>
Total Accrued Vacation Pay	<u>\$ 86,606,630</u>	<u>\$ 86,419,163</u>

**Newfoundland and Labrador English School District
Notes to Non-Consolidated Financial Statements**

For the year ended June 30, 2015

11. Employee Future Benefits

The actuarial valuation date for sick leave and severance accrual was June 30, 2012 and has been extrapolated for August 31, 2013, June 30, 2014 and June 30, 2015. PS 3255 implies that benefit obligations that are not funded in advance should be valued using a rate referencing government's cost of borrowing. As the Sick Leave and Severance are not funded in advance, the discount rate selected by Management is equal to the Provincial long term borrowing rate. This rate was 3.35% (3.70 % - June 2014) as at June 30, 2015.

ACCRUED SEVERANCE	<u>June 30, 2015</u>	<u>June 30, 2014</u>
<i>Severance Pay (Teachers)</i>		
Accrued benefit liability, beginning of period	\$ 118,582,787	\$ 116,452,062
Benefits Expense	14,490,310	11,284,243
Benefits Paid	<u>(6,081,182)</u>	<u>(9,153,518)</u>
Accrued benefit liability (Teachers), end of period	<u>126,991,915</u>	<u>118,582,787</u>
<i>Severance Pay (Board Employees)</i>		
Accrued benefit liability, beginning of period	11,560,860	11,354,903
Benefits Expense	1,301,561	1,019,030
Benefits Paid	<u>(1,225,057)</u>	<u>(813,073)</u>
Accrued benefit liability (Board Employees), end of period	<u>11,637,364</u>	<u>11,560,860</u>
Total accrued severance pay liability, end of period	138,629,279	130,143,647
Unamortized portion of actuarial loss	<u>8,734,846</u>	<u>5,119,195</u>
Total accrued severance obligation	<u>\$ 147,364,125</u>	<u>\$ 135,262,842</u>

Reconciliation of Accrued Benefit Obligation from June 30, 2014 to June 30, 2015

	<u>Board Employees</u>	<u>Teachers</u>	<u>Total</u>
Accrued benefit obligation as at June 30, 2014	\$ 11,994,915	\$ 123,267,927	\$ 135,262,842
Current period benefit cost	814,015	9,447,796	10,261,811
Benefits payments/contributions	(1,225,057)	(6,081,182)	(7,306,239)
Interest on the accrued benefit obligation	436,208	4,623,196	5,059,404
Actuarial (gains)/losses	<u>268,987</u>	<u>3,817,320</u>	<u>4,086,307</u>
Accrued benefit obligation as at June 30, 2015	<u>\$ 12,289,068</u>	<u>\$ 135,075,057</u>	<u>\$ 147,364,125</u>

Newfoundland and Labrador English School District
Notes to Non-Consolidated Financial Statements

For the year ended June 30, 2015

ACCRUED SICK LEAVE	<u>June 30, 2015</u>	<u>June 30, 2014</u>
<i>Sick Leave (Teachers)</i>		
Accrued benefit liability, beginning of period	\$ 88,055,827	\$ 88,593,853
Benefit Expense	10,584,489	8,616,435
Benefits Paid	<u>(11,344,849)</u>	<u>(9,154,462)</u>
Accrued benefit liability (Teachers), end of period	<u>87,295,467</u>	<u>88,055,827</u>
<i>Sick Leave (Board Employees)</i>		
Accrued benefits liability, beginning of period	5,573,216	5,629,894
Benefit Expense	820,032	664,432
Benefits Paid	<u>(893,456)</u>	<u>(721,110)</u>
Accrued benefit liability (Board Employees), end of period	<u>5,499,792</u>	<u>5,573,216</u>
Total accrued sick leave liability, end of period	<u>92,795,259</u>	<u>93,629,043</u>
Unamortized portion of actuarial loss	<u>4,108,974</u>	<u>2,668,107</u>
Total accrued sick leave obligation	<u>\$ 96,904,233</u>	<u>\$ 96,297,150</u>

Reconciliation of Accrued Benefit Obligation from June 30, 2014 to June 30, 2015

	<u>Board Employees</u>	<u>Teachers</u>	<u>Total</u>
Accrued benefit obligation as at June 30, 2014	\$ 5,708,901	\$ 90,588,249	\$ 96,297,150
Current period benefit cost	597,401	7,082,311	7,679,712
Benefits payments/contributions	(893,456)	(11,344,849)	(12,238,305)
Interest on the accrued benefit obligation	205,752	3,272,909	3,478,661
Actuarial (gains)/losses	<u>79,662</u>	<u>1,607,353</u>	<u>1,687,015</u>
Accrued benefit obligation as at June 30, 2015	<u>\$ 5,698,260</u>	<u>\$ 91,205,973</u>	<u>\$ 96,904,233</u>

Newfoundland and Labrador English School District
Notes to Non-Consolidated Financial Statements

For the year ended June 30, 2015

12. Obligation Under Capital Leases

The District has entered into capital leases with the Royal Bank of Canada for various copiers and laptops. The principal balance outstanding as at June 30, 2015 was \$279,207 with a purchase option of \$1. Interest has been imputed at various rates for these leases. Total interest paid on these leases was \$13,380.

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

	2016	\$	128,175
	2017		100,092
	2018		51,456
	2019		<u>12,864</u>
Total future minimum lease payments			292,587
Less: amount representing interest			<u>13,380</u>
		\$	<u>279,207</u>

13. Lease Commitments

The District entered a three year premises lease effective June 1, 2013 for the following annual amounts, before HST: 2014 - \$1,044,207, 2015 - \$1,044,207 and 2016 - \$1,044,207.

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

2016	\$	116,536
2017	\$	94,481
2018	\$	46,949
2019	\$	11,737

14. Financial Instruments

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

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

15. Insurance Subsidy

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

16. Contingent Liabilities

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

**Newfoundland and Labrador English School District
Notes to Non-Consolidated Financial Statements**

For the year ended June 30, 2015

17. Deferred Revenue

Deferred revenue represents funding designated for specific purposes for which the revenue recognition criteria has not been met. The funding is deferred and included in revenue when all eligibility criteria have been met. Changes in the funding deferred to future periods are as follows:

	<u>June 30, 2015</u>	<u>June 30, 2014</u>
Balance, beginning of period	\$ 13,651,384	\$ 19,280,561
Less amounts recognized as revenue in the period	(3,013,827)	(10,912,882)
Add amounts funded during the period	<u>5,937,725</u>	<u>5,283,705</u>
Balance, end of period	<u>\$ 16,575,282</u>	<u>\$ 13,651,384</u>

Deferred revenue is comprised of the following:

	<u>June 30, 2015</u>	<u>June 30, 2015</u>
Operations and maintenance	\$ 6,263,052	\$ 4,055,613
Instruction	8,209,641	7,941,901
Administration	1,049,115	1,339,115
Information Technology	31,295	167,576
Pupil transportation	<u>1,022,179</u>	<u>147,179</u>
	<u>\$ 16,575,282</u>	<u>\$ 13,651,384</u>

18. Accumulated Surplus

The District has an annual surplus of \$44,232,747 for the year ending June 30 2015, which consist of the following:

	<u>June 30, 2015</u>	<u>June 30, 2014</u>
Annual surplus from operations - unrestricted	\$ 44,232,747	\$ 44,779,015
Add (deduct): expenditures not funded through operating grant		
Amortization	27,213,658	24,924,236
Change in employee future benefits accrual	7,651,848	1,741,978
Vacation Pay Accrual for board executive	(628,323)	355,389
Deduct: non expenditure items funded through operating grant		
Principal payments on long-term debt and leases	(2,411,052)	(2,120,510)
Tangible capital asset additions funded from operating	(480,608)	(449,863)
Deduct: revenues from capital sources		
Capital transfers from government	(75,940,873)	(69,169,270)
Loss on disposal of tangible capital assets	<u>425,368</u>	<u> </u>
Adjusted annual surplus from operations	<u>\$ 62,765</u>	<u>\$ 60,975</u>

19. Restricted Surplus

In previous years, the Board of Trustees approved transfers totaling \$1,370,659 to restricted equity for specified capital purposes.

Newfoundland and Labrador English School District
Notes to Non-Consolidated Financial Statements

For the year ended June 30, 2015

20. Budget

The unaudited budget data presented in these non-consolidated financial statements is based upon the Board approved budget for the year ended June 2015. Capitalization of assets, amortization and accrued severance and sick leave are not reflected in the budgeted amounts. The chart below adjusts the approved budget to reflect the same basis of accounting.

Original budgeted revenues	\$ 726,287,028
Add: capital transfers from government	<u>75,940,873</u>
Revised budgeted revenues	<u>802,227,901</u>
Original budgeted expenditures	726,287,028
Add: amortization of tangible capital assets	27,213,658
Add: change in employee future benefits accrual	7,651,848
Less: principal payment on bus loan	<u>(2,234,300)</u>
Revised budgeted expenditures	<u>758,918,234</u>
Original annual surplus (deficit)	<u>NIL</u>
Revised annual surplus	<u>\$ 43,309,667</u>

Newfoundland and Labrador English School District
Schedule 1
Current Revenues

For the year ended June 30, 2015

	<u>Budget</u>	<u>June 30, 2015</u>	<u>10 Months June 30, 2014</u>
Provincial Government Grants			
Regular operating grants	\$ 107,877,400	\$ 112,907,530	\$ 99,373,098
Special grants and projects(fund 2 and 3)		2,494,889	2,269,022
Directors, Assistant Directors and Senior Education Officers salaries and benefits	5,595,620	5,801,887	5,090,132
Teachers salaries and benefits	542,061,230	563,552,335	554,187,703
Student assistants salaries and benefits	16,740,000	18,246,836	17,426,807
Board owned pupil transportation	20,817,400	20,538,106	19,118,033
Contracted pupil transportation	23,742,692	27,765,158	22,974,620
Transportation administration	110,000	110,000	110,000
Special needs pupil transportation	6,300,605	6,147,989	6,880,412
Maintenance grants		2,688,248	889,127
	<u>723,244,947</u>	<u>760,252,978</u>	<u>728,318,954</u>
Ancillary Services			
Revenues from bus charters	265,600	301,171	267,436
Revenues from rental of schools and facilities	360,000	395,003	403,588
Summer and night school fees	109,150	113,340	59,858
	<u>734,750</u>	<u>809,514</u>	<u>730,882</u>
Miscellaneous			
Interest on investments and bank	500,000	566,495	473,986
Special project grants		429,877	295,184
Sundry revenue	1,807,331	199,729	254,674
Nunatsiavut government grants		2,226,794	1,914,197
	<u>2,307,331</u>	<u>3,422,895</u>	<u>2,938,041</u>
Total Current Revenues	<u>\$ 726,287,028</u>	<u>\$ 764,485,387</u>	<u>\$ 731,987,877</u>

Newfoundland and Labrador English School District
Schedule 2
Administration and Human Resource Expenditures

For the year ended June 30, 2015

Administration Expenditures

	<u>Budget</u>	<u>June 30, 2015</u>	<u>10 Months June 30, 2014</u>
Directors, Assistant Directors and Senior Education Officers salaries and benefits	\$ 5,595,620	\$ 5,173,564	\$ 5,445,521
Board office staff salaries and benefits	3,967,030	3,891,867	3,445,154
Transition expenses	401,500	567,536	1,823,655
Office supplies	192,100	153,960	140,527
Replacement furniture and equipment	45,250	15,570	13,778
Postage	165,000	200,672	184,842
Telephone	444,000	499,427	408,585
Office equipment rentals and repairs	28,500	22,128	21,169
Electricity	196,000	215,681	304,932
Repairs and maintenance	25,000	1,251	2,879
Travel	115,000	48,679	47,099
Board meeting expenses	160,000	144,879	126,627
Professional fees	230,000	735,383	759,746
Advertising and public relations	82,250	64,911	43,361
Membership dues	49,200	97,466	49,667
Municipal service fees	49,900	63,718	47,620
Interest expense		20,287	16,081
Rental of office space	1,403,200	1,389,811	1,126,995
Professional development and meetings	38,597	23,912	18,789
Total Administration Expenditures	<u>\$ 13,188,147</u>	<u>\$ 13,330,702</u>	<u>\$ 14,027,027</u>

Human Resource Expenditures

	<u>Budget</u>	<u>June 30, 2015</u>	<u>10 Months June 30, 2014</u>
Human resource staff salaries and benefits	\$ 1,422,947	\$ 1,257,276	\$ 1,167,469
Recruitment and training	180,000	60,315	125,719
Travel	75,000	56,394	45,076
Personnel services	155,900	224,260	115,335
Total Human Resource Expenditures	<u>\$ 1,833,847</u>	<u>\$ 1,598,245</u>	<u>\$ 1,453,599</u>

Newfoundland and Labrador English School District
Schedule 3
Instruction Expenditures

For the year ended June 30, 2015

	<u>Budget</u>	<u>June 30, 2015</u>	<u>10 Months June 30, 2014</u>
Instructional Salaries and Benefits			
Regular teachers - salaries	\$ 447,909,865	\$ 451,885,934	\$ 456,460,526
Substitute teachers - salaries	18,560,500	24,554,429	21,391,340
Teachers benefits	75,590,865	87,115,618	76,335,836
Student assistants - salaries and benefits	16,740,000	18,246,836	17,426,807
School secretaries salaries and benefits	12,132,841	12,158,820	11,521,603
Board employees - salaries and benefits	1,198,374	1,112,258	684,502
Native teachers - salaries and benefits		1,479,666	1,291,019
Special projects - salaries and benefits		1,044,892	1,366,440
Change in employee future benefits accrual		7,651,848	1,741,978
	<u>572,132,445</u>	<u>605,250,301</u>	<u>588,220,051</u>
Instructional Materials			
Materials - schools	9,007,566	8,713,332	7,429,654
Materials - district	385,800	504,856	152,279
Aboriginal peoples programs		722,290	524,852
Special grants and projects		1,870,855	1,259,493
	<u>9,393,366</u>	<u>11,811,333</u>	<u>9,366,278</u>
Instructional Furniture and Equipment			
Replacement	118,500	66,271	47,658
Instructional Staff Travel and PD			
Travel and PD - Instructional staff	1,830,800	1,495,754	1,302,534
Travel and PD - Aboriginal peoples programs		24,838	77,283
	<u>1,830,800</u>	<u>1,520,592</u>	<u>1,379,817</u>
Other Instructional Costs			
Other	399,900	361,723	319,328
Total Instruction Expenditures	<u>\$ 583,875,011</u>	<u>\$ 619,010,220</u>	<u>\$ 599,333,132</u>

Newfoundland and Labrador English School District
Schedule 4
Information Technology

For the year ended June 30, 2015

	<u>Budget</u>	<u>June 30, 2015</u>	<u>10 Months June 30, 2014</u>
Information technology staff salaries and benefits	\$ 3,515,986	\$ 3,492,294	\$ 3,248,385
Supplies and materials	415,050	552,833	737,434
Licences and subscription	622,497	788,738	78,204
Travel	<u>125,000</u>	<u>200,205</u>	<u>146,739</u>
Total Information Technology	\$ 4,678,533	\$ 5,034,070	\$ 4,210,762

Newfoundland and Labrador English School District
Schedule 5
Operations and Maintenance Expenditures

For the year ended June 30, 2015

	<u>Budget</u>	<u>June 30, 2015</u>	<u>10 Months June 30, 2014</u>
Salaries and benefits - janitorial	\$ 28,304,242	\$ 27,760,100	\$ 23,388,442
Salaries and benefits - maintenance	7,762,458	7,509,071	5,939,347
Electricity	14,202,089	14,569,655	13,886,980
Fuel	4,208,969	3,670,202	4,850,116
Municipal service fee	2,903,839	3,348,679	2,487,688
Telephone	2,458,679	3,181,260	2,254,479
Snow clearing	3,677,524	4,731,975	4,538,705
Vehicle operating and travel	795,500	998,606	753,573
Janitorial supplies and equipment	1,557,949	1,777,876	1,311,542
Repairs and maintenance	4,954,693	6,257,917	3,556,808
Maintenance grants expense		2,596,954	1,075,412
Housing	<u>285,000</u>	<u>245,502</u>	<u>342,333</u>
Total Operations and Maintenance	<u>\$ 71,110,942</u>	<u>\$ 76,647,797</u>	<u>\$ 64,385,425</u>

Newfoundland and Labrador English School District
Schedule 6
Pupil Transportation Expenditures

For the year ended June 30, 2015

	<u>Budget</u>	<u>June 30, 2015</u>	<u>10 Months June 30, 2014</u>
Board Owned Fleet			
Salaries and benefits - administration	\$ 817,414	\$ 717,479	\$ 771,075
Salaries and benefits - drivers and mechanics	12,601,486	12,439,633	11,700,507
Debt repayment- interest	405,300	374,068	290,611
Principal payments on bus loans	2,234,300		
Gas and oil	2,151,200	2,140,851	2,403,066
Licenses	171,200	181,430	122,980
Insurance	126,800	127,647	101,450
Repairs and maintenance - fleet	1,324,300	1,297,500	1,128,377
Building	112,000	106,756	79,642
Tires and tubes	229,800	195,750	87,842
Heat and light	148,700	151,023	139,921
Municipal service	39,000	69,136	48,037
Snow clearing	126,700	106,237	141,558
Office supplies	22,200	20,413	19,480
Rent	79,000	75,290	56,737
Travel	37,000	30,654	47,684
Professional fees	8,000		66
Miscellaneous	300,500	355,501	337,707
Telephone	148,100	128,067	125,205
	<u>21,083,000</u>	<u>18,517,435</u>	<u>17,601,945</u>
Contracted Services			
Regular transportation	23,742,692	27,765,159	24,438,561
Alternate transportation	<u>6,300,605</u>	<u>6,147,989</u>	<u>5,416,471</u>
	<u>30,043,297</u>	<u>33,913,148</u>	<u>29,855,032</u>
District Administration			
Salaries and benefits - administrative	295,155	285,090	212,537
Travel	6,000	4,649	7,959
Professional fees	33,946	5,159	7,915
Non funded equipment and expenses (recovery)	<u>30,000</u>	<u>9,406</u>	<u>(49,759)</u>
	<u>365,101</u>	<u>304,304</u>	<u>178,652</u>
Total Pupil Transportation Expenditures	<u>\$ 51,491,398</u>	<u>\$ 52,734,887</u>	<u>\$ 47,635,629</u>

Newfoundland and Labrador English School District
Schedule 7
Miscellaneous Expenditures

For the year ended June 30, 2015

	<u>Budget</u>	<u>June 30, 2015</u>	<u>10 Months June 30, 2014</u>
Transfer to NISEP (Former Western)			\$ 151,874
Bad debt expense (recovery)		\$ 80,027	(3,331)
Summer school and night school	\$ 109,150	<u>118,539</u>	<u>37,809</u>
Total Miscellaneous	<u>\$ 109,150</u>	<u>\$ 198,566</u>	<u>\$ 186,352</u>

Newfoundland and Labrador English School District
Schedule 8
Tangible Capital Assets

For the year ended June 30, 2015

	Cost June 30, 2015	Accumulated Amortization 2015	NBV June 30, 2015	NBV June 30, 2014
Land and Sites	<u>\$ 19,844,513</u>		<u>\$ 19,844,513</u>	<u>\$ 15,601,169</u>
Buildings				
Schools	1,043,797,069	\$ 459,852,703	583,944,366	537,229,818
Administration	11,505,824	8,206,570	3,299,254	3,443,403
Residential	9,016,289	5,711,921	3,304,368	3,637,690
Other	<u>57,356</u>	<u>49,768</u>	<u>7,588</u>	<u>13,324</u>
	<u>1,064,376,538</u>	<u>473,820,962</u>	<u>590,555,576</u>	<u>544,324,235</u>
Furniture and Equip.				
Schools	56,327,947	54,223,508	2,104,439	2,191,841
Administration	10,523,028	10,107,301	415,727	641,607
Residential	2,384	2,384		
Computers	<u>5,914,402</u>	<u>5,560,170</u>	<u>354,232</u>	<u>339,677</u>
	<u>72,767,761</u>	<u>69,893,363</u>	<u>2,874,398</u>	<u>3,173,125</u>
Vehicles				
Service vehicles	<u>2,332,835</u>	<u>2,132,289</u>	<u>200,546</u>	<u>402,285</u>
Pupil Transportation				
Building	2,851,722	2,407,287	444,435	465,353
Buses	33,771,068	19,665,636	14,105,432	13,559,555
Service vehicles	<u>364,869</u>	<u>320,345</u>	<u>44,524</u>	<u>41,946</u>
	<u>36,987,659</u>	<u>22,393,268</u>	<u>14,594,391</u>	<u>14,066,854</u>
Misc. Capital Assets				
Parking lots	1,736,230	175,688	1,560,542	887,242
Tools	18,162	18,162		
Water lines	29,151	9,718	19,433	20,405
Oil tanks	<u>822,362</u>	<u>537,029</u>	<u>285,333</u>	<u>122,674</u>
	<u>2,605,905</u>	<u>740,597</u>	<u>1,865,308</u>	<u>1,030,321</u>
Total Capital Assets	<u>\$1,198,915,211</u>	<u>\$ 568,980,479</u>	<u>\$ 629,934,732</u>	<u>\$ 578,597,989</u>

Newfoundland and Labrador English School District
 Schedule 8A
 Details of Tangible Capital Assets - Additions and Disposals

For the year ended June 30, 2015

	Cost June 30, 2014	Additions 2015	Disposals 2015	Cost June 30, 2015
Land and Sites	\$ 15,601,169	\$ 4,853,989	\$ 610,645	\$ 19,844,513
Buildings				
Schools	976,094,624	70,247,341	2,544,896	1,043,797,069
Administration	13,316,790		1,810,966	11,505,824
Residential	8,998,150	18,139		9,016,289
Other	57,356			57,356
	<u>998,466,920</u>	<u>70,265,480</u>	<u>4,355,862</u>	<u>1,064,376,538</u>
Furniture and Equip.				
Schools	56,541,292	20,247	233,592	56,327,947
Administration	12,084,348		1,561,320	10,523,028
Residential	2,384			2,384
Computers	5,679,974	234,428		5,914,402
	<u>74,307,998</u>	<u>254,675</u>	<u>1,794,912</u>	<u>72,767,761</u>
Vehicles				
Service vehicles	2,391,507		58,672	2,332,835
Pupil Transportation				
Building	2,851,722			2,851,722
Buses	31,160,938	2,836,103	225,973	33,771,068
Service vehicles	361,690	26,329	23,150	364,869
	<u>34,374,350</u>	<u>2,862,432</u>	<u>249,123</u>	<u>36,987,659</u>
Misc. Capital Assets				
Parking lot	976,118	760,112		1,736,230
Tools	18,162			18,162
Water lines	29,151			29,151
Oil tanks	557,812	264,550		822,362
	<u>1,581,243</u>	<u>1,024,662</u>		<u>2,605,905</u>
Total Capital Assets	<u>\$1,126,723,187</u>	<u>\$ 79,261,238</u>	<u>\$ 7,069,214</u>	<u>\$1,198,915,211</u>

Newfoundland and Labrador English School District
Schedule 8B
Details of Tangible Capital Assets - Amortization

For the year ended June 30, 2015

	Accumulated Amortization June 30, 2014	Amortization 2015	Amortization on disposals 2015	Change in Amortization 2015	Accumulated Amortization June 30, 2015
Land and Sites					
Buildings					
Schools	\$ 438,864,807	\$ 23,432,792	\$ 2,444,896	\$ 20,987,896	\$ 459,852,703
Administration	9,873,387	143,957	1,810,774	(1,666,817)	8,206,570
Residential	5,360,460	351,461		351,461	5,711,921
Other	44,032	5,736		5,736	49,768
	<u>454,142,686</u>	<u>23,933,946</u>	<u>4,255,670</u>	<u>19,678,276</u>	<u>473,820,962</u>
Furniture and Equip.					
Schools	54,349,451	107,649	233,592	(125,943)	54,223,508
Administration	11,442,741	225,880	1,561,320	(1,335,440)	10,107,301
Residential	2,384				2,384
Computers	5,340,297	219,873		219,873	5,560,170
	<u>71,134,873</u>	<u>553,402</u>	<u>1,794,912</u>	<u>(1,241,510)</u>	<u>69,893,363</u>
Vehicles					
Service vehicles	1,989,222	201,739	58,672	143,067	2,132,289
Pupil Transportation					
Building	2,386,369	20,918		20,918	2,407,287
Buses	17,601,381	2,290,228	225,973	2,064,255	19,665,636
Service vehicles	319,745	23,750	23,150	600	320,345
	<u>20,307,495</u>	<u>2,334,896</u>	<u>249,123</u>	<u>2,085,773</u>	<u>22,393,268</u>
Misc. Capital Assets					
Parking lots	88,876	86,812		86,812	175,688
Tools	18,162				18,162
Water lines	8,746	972		972	9,718
Oil tanks	435,138	101,891		101,891	537,029
	<u>550,922</u>	<u>189,675</u>		<u>189,675</u>	<u>740,597</u>
Total Capital Assets	<u>\$ 548,125,198</u>	<u>\$ 27,213,658</u>	<u>\$ 6,358,377</u>	<u>\$ 20,855,281</u>	<u>\$ 568,980,479</u>

Newfoundland and Labrador English School District
Schedule 9
Long-Term Debt

For the year ended June 30, 2015

<u>Creditor</u>	<u>Monthly Principal</u>	<u>Plus Interest</u>	<u>Maturity Date</u>	<u>June 30, 2015</u>	<u>June 30, 2014</u>
Bank of Montreal	\$ 9,443	Prime +2%	2014		\$ 18,887
TD Canada Trust	\$ 15,542	Prime -1%	2015		42,515
Total Loans					61,402

Pupil Transportation Loans, Variable Rate

<u>Creditor</u>	<u>Monthly Principal</u>	<u>Plus Interest</u>	<u>Maturity Date</u>	<u>June 30, 2015</u>	<u>June 30, 2014</u>
Bank of Montreal	\$ 1,679	Prime +2%	2014		6,716
TD Canada Trust	\$ 1,125	Prime -1%	2014		5,626
Scotiabank	\$ 1,696	Prime	2015	\$ 5,086	25,437
Bank of Montreal	\$ 3,910	Prime +2%	2015		46,925
TD Canada Trust	\$ 2,914	Prime -1%	2015		26,339
TD Canada Trust	\$ 2,793	Prime -1%	2015		25,140
CIBC	\$ 1,095	Prime	2015		1,094
Scotiabank	\$ 2,523	Prime	2022	222,085	252,361
TD Canada Trust	\$ 3,794	Prime -1%	2016	60,728	106,253
Bank of Montreal	\$ 4,336	Prime +2%	2016	47,696	99,727
TD Canada Trust	\$ 1,084	Prime -1%	2016	16,262	29,270
CIBC	\$ 1,117	Prime	2016	4,468	17,875
CIBC	\$ 1,675	Prime	2016	6,697	26,792
Scotiabank	\$ 4,459	Prime	2016	494,943	548,451
Scotiabank	\$ 4,687	Prime	2016	459,242	515,486
Scotiabank	\$ 2,924	Prime	2016	111,056	146,144
CIBC	\$ 542	Prime	2017	7,587	14,091
TD Canada Trust	\$ 21,563	Prime -1%	2017	539,077	797,833
CIBC	\$ 542	Prime	2017	8,130	14,634
CIBC	\$ 4,530	Prime	2018	126,840	181,199
TD Canada Trust	\$ 24,443	Prime -1%	2019	904,392	1,197,709
CIBC	\$ 5,930	Prime	2019	243,144	314,308
CIBC	\$ 3,025	Prime	2022	269,225	305,525
CIBC	\$ 3,201	Prime	2023	313,736	352,153
TD Canada Trust	\$ 7,873	Prime -1%	2023	779,378	873,848
TD Canada Trust	\$ 13,293	Prime -1%	2023	1,156,533	1,316,054
TD Canada Trust	\$ 6,182	Prime -1%	2025	699,209	773,461
TD Canada Trust	\$ 5,538	Prime	2025	681,196	747,654
TD Canada Trust	\$ 6,806	Prime	2025	850,694	932,361
CIBC	\$ 5,521	Prime	2025	634,869	701,116
Scotiabank	\$ 2,659	Prime	2025	312,132	344,040
Total Pupil Transportation				8,954,405	10,745,622

Pupil Transportation Loans, Fixed Rate

<u>Creditor</u>	<u>Blended Pys</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>June 30, 2015</u>	<u>June 30, 2014</u>
Bank of Montreal	\$ 4,393	4.55%	2015	111,460	157,960
Royal Bank	\$ 4,320	5.04%	2018	158,559	201,223
Bank of Montreal	\$ 2,256	3.59%	2022	172,593	193,069
Royal Bank	\$ 3,759	2.60%	2023	334,542	370,444
Royal Bank	\$ 3,788	3.02%	2024	366,400	400,234
Royal Bank	\$ 4,604	3.08%	2025	491,678	531,121
Royal Bank	\$ 8,782	3.03%	2025	946,664	1,022,120
Royal Bank	\$ 23,314	2.96%	2026	2,674,255	
Total Pupil Transportation				5,256,151	2,876,171
Total Long Term Debt				\$ 14,210,556	\$ 13,683,195

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

Newfoundland and Labrador English School District
Schedule 9A
Details of Long-Term Debt and Interest Expense

For the year ended June 30, 2015

Long-Term Debt

Description	Balance Beginning of Year	Loans Obtained During Year	Principal Repayment for Year	Balance End of Year
Equipment	\$ 61,402		\$ 61,402	
Transportation	13,621,793	\$ 2,822,874	2,234,111	\$ 14,210,556
Total Loans	\$ 13,683,195	\$ 2,822,874	\$ 2,295,513	\$ 14,210,556

Annual principal payments

Annual principal payments to maturity are as follows:

2016	\$ 2,207,433
2017	\$ 1,996,542
2018	\$ 1,717,337
2019	\$ 1,318,687
2020	\$ 1,255,671
Thereafter	\$ 5,714,886

Interest Expense

	June 30, 2015	10 Months June 30, 2014
Equipment - leases	\$ 12,185	\$ 12,202
Energy management - capital lease	8,102	3,879
Interest paid - bussing loans	374,068	290,611
Total Interest	\$ 394,355	\$ 306,692



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