



Annual Report

2015-2016



Annual Report 2015-2016

MESSAGE FROM THE CHAIR

December 21, 2016

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 new Board of Trustees for the Newfoundland and Labrador English School District, I am pleased to submit the Annual Report for the school year 2015-2016.

Work continued over the past school year on three strategic priorities:

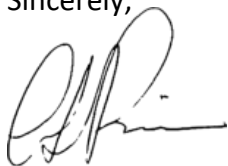
1. Student Success
2. Safe and Caring Schools
3. Organizational Effectiveness.

This report outlines the progress in Year II with respect to the goals that are articulated in the 2014-2017 Strategic Plan.

I take this opportunity to thank the district staff and the former board of trustees for their commitment to our students and their hard work on behalf of the Newfoundland and Labrador English School District.

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

Sincerely,



Goronwy Price,
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 Newfoundland and Labrador School District (NLESD) has the following key lines of business:

1. Services to Students

The Newfoundland and Labrador English School District (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. The Eastern Region Office is located in St. John's, and there are 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 currently consists of seventeen (17) trustee positions. Trustees are 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, 2016, 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, 2016, 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 a number of K-12 schools throughout Newfoundland and Labrador.

Students

School populations in 2015-2016 ranged from one (1) student (Mud Lake School, Labrador; Long Island Academy, Long Island) to 979 students at Holy Heart of Mary High School, St. John's.

As of June 30, 2016, the student population of the District was 66,451, down from 66,935 in June of 2015.

Region	Number of Female Students June 30, 2016	Number of Male Students June 30, 2016	Total Number of Students June 30, 2016
LABRADOR	1581	1729	3310
WESTERN	5277	5522	10799
CENTRAL	5571	5970	11541
EASTERN	19908	20893	40801
DISTRICT	32337	34114	66451

Employees

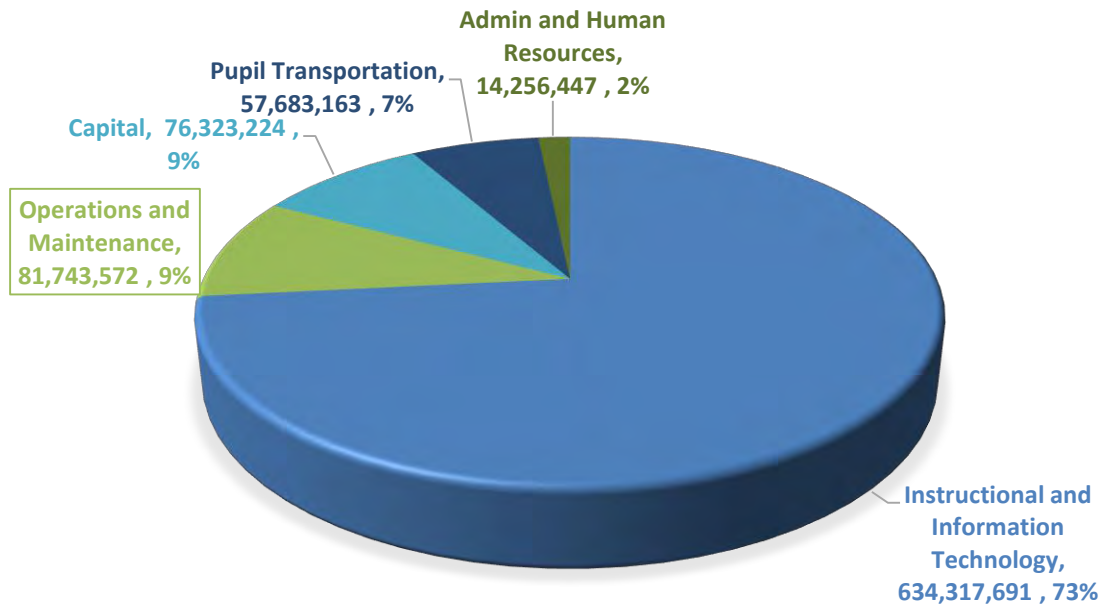
The Board employs approximately 8400 teaching and support staff to deliver curriculum and programs and to support the business functions of the District. In addition to the 8400 personnel, the Board employs approximately 2400 substitute teachers. The breakdown for employees as of June 30, 2016 was as follows:

Employee Group	Total Number of Employees 2015-2016*
TEACHING STAFF	5317
STUDENT ASSISTANTS	1118
SUPPORT STAFF	1900
PROVINCIAL MANAGEMENT/EXECUTIVE AND NON-UNION/NON-MANAGEMENT POSITIONS	117
TOTAL NUMBER OF EMPLOYEES	8452

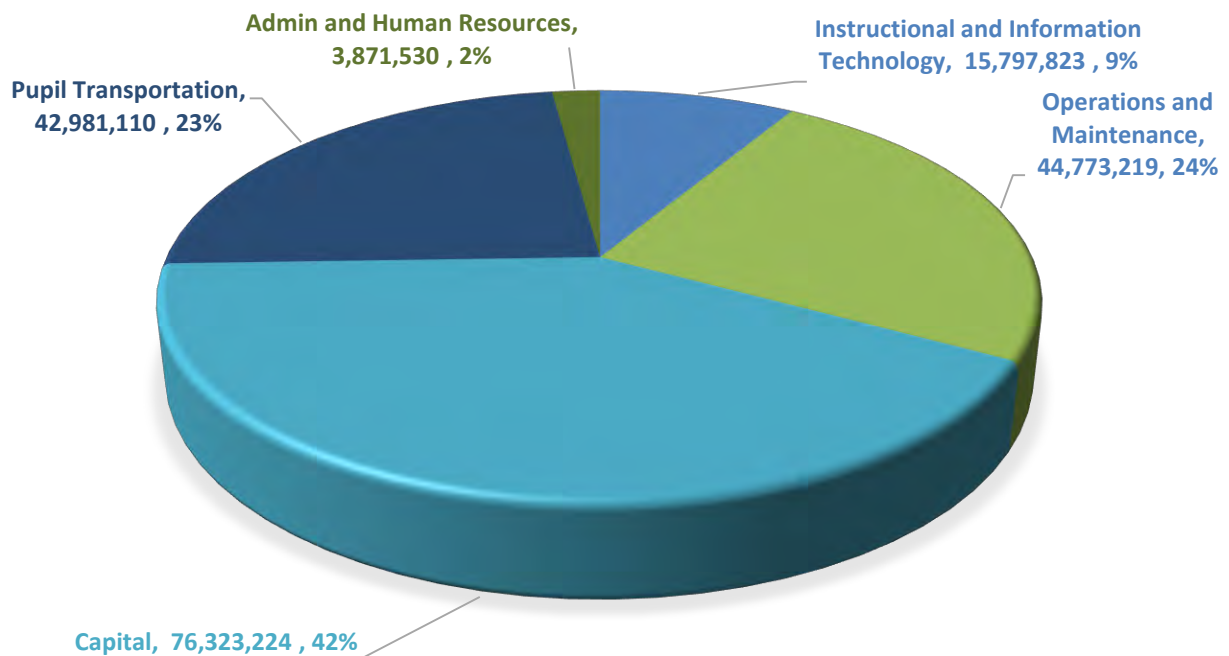
**Rounded*

Financial Summary

2015-2016 EXPENDITURES INCLUDING SALARIES



2015-2016 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 Department provides funding for infrastructure, personnel and learning resources to enable the Board to carry out its mandate. In 2015-16, NLESD employees also worked collaboratively with department staff for many different purposes, including:

- Delivery of training and professional development for all staff, including Safer and Accepting Schools NL training with EGALE Canada;
- Assisting in the development of resources for curriculum delivery (e.g., updated Chemistry 2202; Language Arts 3201/3202);
- Implementation of projects (e.g., such as science and heritage fairs, the Provincial Drama Festival and robotics competitions); and,
- Construction and renovation of schools, such as Waterford Valley High in St. John's and Corner Brook Intermediate.

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 approve the school's growth and development plan and policies, as well as fundraising plans for the school.

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 2015-16 school year, CDLI reported **1664** course registrations for **35** different courses for **921** different students in **115** 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 are based at the NLESD regional offices

and funded by the Department of Health and Community Services. They 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.

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.

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. 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 through innovative community partnerships. The Foundation raises and allocates funding for scholarships, programs, projects, activities, and initiatives which are supportive of student achievement and success. The Foundation provides \$1,000 scholarships to 25 graduating students each year to assist with their post-secondary pursuits. In 2015-16, in a new program offered by the Foundation, 10 educators received an NL Educator's Innovation Award, valued at \$2,500, to help fund existing innovative education projects that enhance and support student learning. A further 10 educators were provided the NL Educator's Innovation Grant of \$2,500 to assist in starting or growing an innovation project with the goal of inspiring student engagement within their schools. Funds provided to educators are earmarked for specific resources, supplies and initiatives as outlined by teachers through an application process adjudicated by Foundation members and District staff.

Highlights and Accomplishments

Full Day Kindergarten (FDK)

The start of school for a young child is an exciting time. Effective September 2016, all children entering school in Newfoundland and Labrador will participate in Full Day Kindergarten (FDK). In partnership with the Department of Education and Early Childhood Development, the school year 2015-2016 was a year of intense preparation for this new initiative.



Professional learning to support teachers and school administrators in the roll-out of FDK was a priority. Professional learning consisted of two modules designed to encompass all aspects of the teaching and learning day in Kindergarten for both English and Early French Immersion classes. Participants included all Kindergarten teachers, school administrators and special education teachers working directly with Kindergarten students. Professional learning focused on play pedagogy and the importance of the classroom environment, demonstrating how teachers can utilize classroom space to support and enhance play-based and exploration learning. Teachers were also given ideas about incorporating the new resources into the classroom. Professional learning in support of FDK will continue to be provided throughout the 2016-17 school year.



Appropriate furniture (e.g. tables and chairs) was also provided where needed and infrastructure enhancements were completed, such as washrooms for Kindergarten classrooms as well as modular classrooms and extensions to address space requirements.

The District welcomes all our new, young students as the first cohort of students to participate in FDK. We hope you have a great year!



Social Media Education

Building upon previous work, such as the *Social Media Use* policy, terms of use for staff and students, frequently asked questions document, and the Internet and Social Media Safety classroom materials, the District continued to develop materials to help inform stakeholders of appropriate social media conduct. In cooperation with the Newfoundland and Labrador Teachers' Association, a social media awareness video for educators was created and provided to all schools. The video was available in the spring of 2016 and all schools were instructed to show and review the video during the first staff meeting of the 2016-2017 school year. The video outlines appropriate activity for educators on social media and encourages teachers to be leaders by modeling positive online activity.

Report on Performance

OUTCOMES OF STRATEGIC PLAN OBJECTIVES 2015-2016





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 District continued to implement strategies to improve literacy and numeracy skills for students.

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 2	MEASURE	INDICATORS
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.	Continued implementation	<ul style="list-style-type: none"> 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

Through its Strategic Plan 2014-2017, the District focused on enhancing supports for student success in Grades K-6 for literacy and Grades 7-12 for numeracy. The District developed and began implementing a K-6 Literacy Plan and Assessment Framework, and also began developing and implementing online Math resources for Grades 7-12.

The Literacy Plan provides guiding principles and best practices for improving core literacy, and includes:

- Benchmarks and measures for assessing progress;
- Interventions for students experiencing difficulty;

- Implementation of new resources;
- Integration of 21st Century tools and competencies for learning and instruction; and,
- Professional development to support literacy instruction.

A provincial senior education officer has been the lead person for this strategic initiative and a District Literacy Committee provides support and expertise for the roll-out.

The online Math resources target areas of challenge in Math 7, 8, 9, 1201, 2201 and 3201. A provincial program specialist has been the lead person for this initiative, and he works in conjunction with other regional program specialists to develop and promote the resources.

Continued to implement literacy plan for Grades K-6

Continued to implement assessment framework for Grades K-6

The District continued to implement both the Literacy for Learning Plan and the Language Arts Assessment Portfolio for Grades K-6 in 2015-16.

In 2014-15, the Literacy for Learning Plan was revised, based on feedback from teachers across the District, and the K-6 Language Arts Assessment Portfolio was developed. In 2015-16, the Plan was further revised to include, for example, a focus on writing and responsive teaching where teachers respond to individual needs of students with appropriate interventions. The Plan is now expected to take the District to 2020. The K-6 Language Arts Assessment Portfolio was also revised in 2015-16 and expanded to include French Immersion and intensive Core French. Support documents were developed to provide direction for teachers, and all documents were made available to schools in September 2015. The K-6 Language Arts Assessment Portfolio is closely aligned with the Literacy for Learning Plan and its four focus areas:

- Connecting Assessment Portfolio, Literacy for Learning Plan and the NLESD Strategic Plan;
- Reading Record Assessment (Using Benchmark Assessment Systems 1 and 2 and Trousse de rendement d' appreciation de rendement en lecture);
- Teaching and Assessing Writing; and,
- Responsive Teaching – Intervention for Identified Student Needs.

In 2015-16, school administrators and teachers participated in professional learning that focused on identifying alignments between the NLESD Strategic Plan, the Literacy for Learning Plan, the Language Arts Assessment Portfolio (both English and French), and their own School Development Plans and Professional Growth Plans. The Assessment Portfolio is now an important source of internal data for schools as they build their School Development Plans, particularly for goals related to academic achievement.

Continued to implement Benchmark Assessment Systems (BAS) I and II

The District continued to implement the Fountas and Pinnell Benchmark Assessment System (BAS) I and II resources in 2015-16.

These resources are intended to improve the link between assessment and instruction and the BAS kits are used to assess, monitor and inform teaching and learning practices for reading and writing in Grades 1 to 6. In partnership with The Department of Early Education and Child Development, the District has increased the number of BAS I and BAS II kits available in schools and begun the implementation of a structured professional learning program for all K-6 teachers.

In 2014-15 the roll-out was conducted with Kindergarten and Grade 3 students. The District continued implementation, following that cohort of students, with Grades 1 and 4 implemented in 2015-16. Over the next two years it will be implemented with Grades 2 and 5, and then Grades 3 and 6 students – and then the cycle will continue.

BAS I and BAS II kits were available in all schools offering K-6 programming in 2015-16. Schools were asked to make this a priority and, in addition to school purchases, the District distributed 120 kits and ordered an additional 149 in 2015-16. As of June 30, 2016, there were more than 1200 BAS I and II kits distributed/purchased for schools. It is the goal of the District to have a BAS kit in every Grades 1-6 classroom in 2016-2017. It is also a goal to provide French Immersion classes with French Immersion Reading Assessment Kits.

Leveled Literacy Intervention (LLI)

The Fountas and Pinnell Leveled Literacy Intervention (LLI) system is a supplementary literacy intervention, used in conjunction with the BAS, designed to help teachers provide instruction for students who need intensive support to achieve grade-level competency. The Board continued to implement an LLI pilot in 2015-16. In partnership with the Department of Education and Early Childhood Development, LLI kits were distributed to the K-6 program specialists throughout the province, and a piloting of the resource began with 11 schools. The schools that began the pilot in 2014-15 year continued it in 2015-16. They are:

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).

Additional LLI kits were also purchased by the District and distributed proportionately to the four regions. A number of schools also purchased kits on their own because of the positive feedback from other schools on the resource. As of June 2016, there were 119 LLI resource kits distributed/purchased for schools.

With the BAS I and II kits providing reading level assessment information to teachers, the LLI kits can be used, where necessary, to provide intensive supports to students who are experiencing difficulty with reading.

K-6 Report Card

A new K-6 Report Card was piloted in 2014-15. While the report card is not tied directly to the K-6 Literacy Plan, it is a tool that was introduced in support of assessment and reporting for all subjects for K-6 students, including Language Arts.

In 2015-16, a preliminary teacher survey on the Report Card was carried out in 11 schools. The results were used to develop a survey instrument that was then used with K-6 teachers in all schools implementing the new K-6 Report Card. Parent feedback was also solicited. The report card was revised based on feedback gathered through the survey and will be ready for province-wide use in September 2016.

Continued to facilitate professional development to support literacy instruction

The District continued to facilitate professional development to support literacy instruction in 2015-16.

Sessions were offered at meetings of Family of Schools - a grouping of schools based on their geographical location and relationship to each other. Program specialists also facilitated school-based professional learning sessions on assessing student writing and connecting it with the internal data component of the K-6 Language Arts Assessment Portfolio.

Administrators and identified lead teachers completed a half-day session on "Student Success". Schools also received a resource (PowerPoint) for use in school-based professional learning on this topic. The session focused on the strategic goal of improving student success through an analysis of student achievement in the areas of oral language development, reading and writing.

There was ongoing work in integrating the revised K-6 Language Arts Assessment Portfolio in professional learning sessions offered by K-6 program specialists. All regions conducted a version of this session and integrated further discussion on the topic during other professional learning sessions throughout the year.

BAS 1 and II sessions have been held with teachers throughout the province, and are continuing to be offered. Module 1 and 2 professional learning sessions have been completed for Grades 1 and 4 teachers for all regions. All French Immersion teachers new to Grades 1-3 and all Grade 4 teachers completed Modules 1 and 2 training of the French Immersion Reading kit. These sessions have been completed on either a full school basis or with lead teachers. They focus on completing reading records and using the analysis to inform classroom instruction. Through an analysis of a reading record, teachers are provided with information which will enable them to use specific strategies to support students in learning to read. District personnel have also facilitated sessions with administrators where the BAS was highlighted as an important tool to assess reading and to inform teaching practice. K-6 program specialists have created presentations on 'using the BAS' which have been made available to schools, and a number of teachers who attended professional learning sessions were provided with the slides and then facilitated professional learning with other staff on close-out days.

The District's goal for the next three years is to provide all Grades 1-6 teachers with professional learning in how to use the BAS resource to inform reading instruction.

Professional learning also continued to be facilitated for the LLI resource for pilot schools, and although additional schools that received kits this year were not part of the pilot project, professional learning was provided to them by the K-6 Program Specialists to support them in the implementation of this new resource.

Continued to identify priorities to address numeracy learning challenges in Grades 7-12

The District continued to identify priorities, through school-based and provincial assessments, and develop resources to address numeracy learning challenges in Grades 7-12, such as proficiency in fundamental number operations (multiplication, division, fractions, etc).

Grade 8 Math and Math 2201 were the focus in 2015-16 for the development of resources to support Numeracy 7-12. However, support continues for the Numeracy initiatives in Grades 7 and 10. All teachers for Mathematics 7 and 1201 received professional learning on the resources developed last year, during regional professional development sessions in the fall of 2015. The Moodle Student Intervention Resources, a series of online instructional and assessment resources, are now accessible for students and teachers via their GAFE accounts (@nlesdonline Google accounts). With a district Google account, students can self-register and access videos, self-assessment and unit reviews: <http://moodle.nlesd.ca/login/index.php>.

All videos for Math 7 (English and Français), Math 1201 and Math 8 (English) are also now posted and accessible publicly at a new NLESD Mathematics YouTube channel: <https://www.youtube.com/channel/UCGTLtXcbbA8wDOdGKPIPeJg>

Math 8 assessments were developed and reviewed. Math 2201 videos were recorded in May as part of teacher professional learning sessions. Both resources were released in early June.

As of June 2016, approximately 250 participants were registered for the Math 7 English resource, 40 for the French resource, and approximately 130 participants registered for the Math 1201. The numbers steadily increased over the year. In particular, students are accessing the self-assessments that provide feedback and offer multiple attempts for practice. As of June 2016, the YouTube videos were at approximately 60,000 hits.

Continued to support the use of the 21st Century Model of Learning and digital technologies for literacy and numeracy instruction

In 2015-2016 the District continued to support the use of the 21st Century Model of Learning, and digital technologies for literacy and numeracy instruction. The Model focuses on the 'four Cs' - collaboration, communication, critical thinking, and creativity and innovation in driving the learning process.

DreamBox

DreamBox is a technology that supports individual, student-driven learning of Mathematical concepts by Grades K-8 students. The District began a pilot project with DreamBox in Year I with about 1400 students in 34 schools in Grade 2. In 2015-16, the pilot was expanded to about 3500 students, with the cohort of pilot students moving from Grade 2 to Grade 3 and the new Grade 2 students being added. The purpose of the pilot project is to determine whether students' participation can have a positive impact on their achievement in Mathematics. Survey results from the first year were used to identify areas for improvement for Year II. There were some challenges with the expansion from 1400 to 3500 students due to the process and time it took to set up each student for the pilot. Ways to improve the process are being assessed for Year III.

Digital Portfolios

In terms of literacy, work also continued in 2015-16 on the development of an individualized online portfolio which helps determine the literacy level of individual K-6 students. The portfolio includes assessments and examples of each student's work.

Google Apps for Education (GAFE)

The District continued to promote the district-wide instance of GAFE, an enterprise level software for cloud-based collaborative teaching and learning. The applications include Gmail, Calendar, Drive, Docs and Sites. All of these applications are online (or in the Cloud) meaning that all creations can be accessed from any device, anywhere, at any time. Professional learning regarding Google Apps was offered in all regions. A number of schools are including GAFE in their School Growth and Development Plans and offering whole staff orientation. As of June 2016, there were 180 schools using GAFE.

The District decided to fully implement GAFE in support of teaching and learning and the operations of the District. As of June 2016, planning was underway for province-wide implementation in the 2016-17 school year, including the roll-out of Gmail for all teaching and support staff, as the District's official email system.

Hour of Code

The District has promoted computer science fundamentals and approximately 40 schools participated in the Hour of Code, held from December 7-13, 2015. This global initiative is designed to introduce and demystify computer science and coding, using the 21st Century Model of Learning as a guide.

OBJECTIVE 3:

By June 30, 2017, the Newfoundland and Labrador English School Board will have further implemented strategies to enhance student success in literacy and numeracy.

MEASURE: Further implemented strategies

INDICATORS:

- Continued implementation and communication of Literacy for Learning Plan.
- Continued implementation and communication of assessment portfolio.
- Continued to support use of BAS 1 and Bas II resources.
- Continued to support use of LLI resources.
- Continued to support academic interventions for students at risk.
- Commenced planning for development of a Grades 7-9 Literacy Framework.
- Continued implementation of K-6 Common Report Card.

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, a plan was developed to enhance school building access controls.

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

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 2	MEASURE	INDICATORS
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.	Continued to implement initiatives	<ul style="list-style-type: none"> • 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

Further developed resources to support digital citizenship and online safety

The District further developed resources to support digital citizenship and online safety for students in 2015-16.

A review was conducted of the online safety and digital citizenship resources, with updated lesson plans/resources distributed to all schools in September 2015. The new resources cover topics (e.g., Digital Etiquette, Digital Commerce, Digital Security) previously identified as age-appropriate for students at various grade levels. The resources were supplemented by the roll-out of the District's Social Media Policy and Terms of Use for both students and staff. Teachers were provided with updated lesson plans over the last two years that are intended to ensure that students receive a foundational level of instruction in nine elements of digital citizenship. In Labrador Region, new school administrators were provided with an overview of digital citizenship expectations and the resources. Grade clusters in all schools implemented various elements of the program. Several schools offered parent information sessions on internet safety and a number of them incorporated digital citizenship as a strategy in their School Growth and Development Plans (individual school improvement plans). Revision and updating of resources for curriculum integration in 2016-17 also began prior to the end of the school year.

Digital citizenship and online safety continue to be important topics for schools. Discussions were held with principals at Family of Schools meetings and leadership meetings regarding the resources developed for delivery and some of the challenges regarding the use of social media that they are experiencing.

Continued implementation of school-wide Positive Behaviour Supports (PBS) and Bullying Protocol

Under the umbrella of the Provincial Safe and Caring Schools Policy and Bullying Intervention Protocol, the District continued implementation of school-wide Positive Behaviour Supports (PBS) and the Protocol in 2015-16.

PBS and Bullying Intervention Protocol

Each region continued to implement its plan to roll out PBS and the Bullying Intervention Protocol to all schools, and the Safe and Caring Schools (SCS) Itinerants – program specialists who travel to schools within their region – supported the implementation of PBS with a particular focus on priority schools identified for 2015-16. As part of the Provincial Safe and Caring Schools Policy, schools are now using a 24-item school-wide PBS Implementation Checklist, which the Itinerants use to support schools and monitor progress. The checklist enables schools to self-identify progress with respect to such items as action plans, school-wide behavioural expectations, codes of conduct, documentation and use of data. The SCS Itinerants worked with committees and school action teams to review codes of conduct, develop behavior expectations, and create implementation plans. They also facilitated professional development for school staff teams. In some cases, school staff were trained for the first time. In other cases, schools introduced PBS a number of years ago and SCS Itinerants worked with them to refresh their programs.

Review 360

The District has introduced Review 360, a software program used to track and analyze student behaviour and disciplinary data. It went live in the fall of 2015 and schools began using it, with orientation and training continuing over the school year 2015-16. Almost 120 schools were using it to varying degrees in 2015-16. All schools are expected to be using Review 360 as of September 2016 and to document, analyze and report on student behaviours and discipline.

SCS Itinerants and Senior Education Officers have facilitated sessions on Review 360 at the school level and at larger professional development functions. The PowerSchool Programs/IT Team is also providing support to schools and individuals regarding the program.

Review 360 provides the first opportunity for the District to track comprehensive and specific information regarding incidents in schools and disciplinary actions for all regions.

Safer and Accepting Schools NL

The District has partnered with EECD and EGALE to implement a staff training plan to ensure a more inclusive school environment for LGBTQ students. In November and December of 2015, 50 educators from throughout the District were ‘trained as trainers’ in Safer and Accepting Schools NL. The goal is for these trainers to offer professional learning for all District educators over the next three to five years. They began providing professional learning for school staff in 2015-16. Each region has developed a multi-year plan for full implementation.

Information sessions were also offered on a regional basis for a number of school administrators, and the District assisted the Department in developing guidelines on supporting transgender students in the school setting.

Enhanced security of school facilities

The District continued to enhance school entrance systems as resources permit, based on a school environmental scan conducted in Year I. Western Region had new entry systems added to six schools and Eastern Region had seven new entry systems installed. All schools are on a master lock system. Central Region already had entrance security systems in all schools, but proceeded with other safe and caring school oriented upgrades, including improving ground-level window coverings at six schools, and adopting a master lock system in 12 schools. Labrador Region had entry systems added for two schools, and also proceeded with other safe and caring school upgrades, including adopting a master lock system in five schools.

Promoted resources and best practices to support positive Mental Health

The District continued to promote resources and best practices to support positive Mental Health.

The District worked with EECD to integrate social-emotional learning and mental health resources into specific aspects of the K-6 and 7-12 curriculum. In partnership with EECD, a PATHS (Promotion of Alternative Thinking Strategies) pilot program continued at Humber Elementary and J.J. Curling in Western Region in 2015-16. The PATHS program is an elementary school curriculum that covers five domains of social and emotional development: self-control, emotional understanding, positive self-esteem, relationships and interpersonal problem-solving skills. Two sessions were held with the pilot schools, as part of the evaluation process. The District and EECD also began exploring resources which can possibly be integrated with the Grades 7-12 curriculum.

The District partnered with the School Administrators’ Council (SAC) to offer two sessions in November 2015 for school administrators with Dr. Stan Kutcher, an expert in teen mental health. About 90 participants attended the two sessions, held in St. John’s and Corner Brook.

Ongoing sessions were offered on a regional basis by District staff (e.g. educational psychologists, guidance counsellors), and staff from partner agencies, for school administrators and other school staff on topics of interest, such as anxiety.

Four additional Mental Health First Aid (MHFA) trainers were trained in 2015-16, bringing the total number of district trainers to five. These trainers began offering sessions for junior high and senior high school administrators. MHFA is intended to help staff better recognize and understand the signs and symptoms of common mental health problems, and provide information about interventions and treatments and ways to access professional help. Two-day training sessions were offered for administrators in the Metro St. John's area, Avalon West, Clarenville and Burin areas, and for school administrators in Labrador and Western Regions. In January, seven Human Resources staff members were also trained in MHFA. This training was provided to help them work with employees across divisions and across the District. A majority of junior high-senior high school administrators were trained in the 2015-16 school year. The goal is to have at least one school administrator in each school trained in MHFA by June 2017.

A consultation session was also held with Dr. Kutcher to begin planning the implementation of "Go To Teacher" training in 2016-17 for guidance counsellors throughout the District. The training focuses on how to foster and maintain good mental health; understand mental disorders and their treatments; decrease stigma, and understand how to effectively seek help.

Online resources for parents/students/educators were reviewed and revised and made available as part of the District's new public website.

Supported bus safety

The District supported bus safety in 2015-16 through a number of initiatives.

A new student transportation video was developed and posted to the District website. While focused on students and their safety, this video is an important tool for school communities and bus drivers and is intended to demonstrate appropriate behaviour on a bus, while also outlining safety protocols in the event of an emergency. Several schools also offered bus rider introductory sessions and activities for KinderStart parents and students.

In partnership with EECD, the District also began rolling out SafePUPIL. SafePUPIL is an online training platform that has been developed for school districts and is targeted towards bus drivers. It was piloted with one transportation contractor and approximately 30 drivers. The District intends to roll out the training with all drivers over the next two years.

OBJECTIVE 3:

By June 30, 2017, the Newfoundland and Labrador School Board will have further implemented initiatives to support safe, caring and healthy environments that are conducive to learning.

MEASURE: Further implemented initiatives

INDICATORS:

- Continued development and implementation of digital citizenship and online safety resources.
- Continued implementation of Positive Behaviour Supports (PBS) and Bullying Intervention Protocol.
- Continued implementation of Review 360 Software.
- Supported training for select staff in “Safer and Accepting Schools NL” for LGBTQ students.
- Supported Mental Health awareness and literacy for staff and students.
- Continue to enhance school security systems.

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 that 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.

GOAL III:

By June 30, 2017, the Newfoundland and Labrador English School Board will have enhanced organizational effectiveness.		
OBJECTIVE 2	MEASURE	INDICATORS
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.	Further enhanced select technological systems and administrative practices	<ul style="list-style-type: none"> 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

Continued implementation of planning software for school systems

The District continued implementing Baragar, the school planning software, to assist with multi-year planning and the monitoring of province-wide school enrollment projections. Focus areas for Year II were: Conception Bay South, Grand Falls-Windsor and Corner Brook (former G.C. Rowe Building), where demographic changes, new/renovated schools, and subsequent school reorganization were factors in multi-year planning. Baragar familiarization training occurred over two days in October 2015 for Operations staff.

Further enhanced electronic personnel systems

SmartFind Express

In the school year 2015-16, the District continued with a *SmartFind Express* Pilot Project. This is software that enables auto-calling for replacement/substitute teachers and other staff. Seven schools initially piloted the software: St. Matthews Elementary (St. John's), Villanova Junior High (Conception Bay South), Gander Academy, St. Paul's Intermediate (Gander), Gander Collegiate, Corner Brook High and Mealy Mountain Collegiate (Happy Valley-Goose Bay). Over 2015-16, implementation was completed in the Central, Western and Labrador Regions for student assistants, with ongoing implementation occurring in Eastern Region. The system made 20,807 calls to student assistants regarding 3,053 jobs during the 2015-16 school year.

The School District System (SDS) is a database of all NLESD staff, and provides an electronic tracking system for demographic information for all employees. The goal for the 2015-16 school year was to implement SDS for all support staff, and this has now been completed. The system is now 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.

Work also continued to enhance and expand the functionality of electronic personnel systems. The Electronic Hiring Package enhancements included the following:

- Advertisements posted, displayed and sorted by region;
- Email notifications issued to the other applicants when a position is awarded to an individual;
- A link in each advertisement to the school's directory webpage to inform an applicant of the exact geographic location and configuration of school; and,
- Candidates able to make requests for employment references directly from their profile to the person they have identified as a referee.

Further enhanced electronic student information system

PowerSchool is a web-based student information system. As of June 30, 2016, PowerSchool was implemented in all District schools. Implementation included installation, trouble-shooting and training. The lead program specialists also worked with the PowerSchool customization team to develop and test the K-6 Standards Report Card for the Term 1 Reporting Period. They worked with schools to address any issues with running and printing the report cards. The latest version of the software was tested in advance of an upgrade, to troubleshoot any potential issues. Over the next school year, the District will continue to support the use of PowerSchool and to enhance the functionality in order to improve management and access of student information.

Further enhanced district policies

Since 2014, the Board has continued work to align the policies of the four previous school boards into a single policy for NLESD. In 2015-16, policy development continued and consultations were held during school leadership meetings on several policies, including *Student Suspensions* and *Student Records*. Further consultations occurred regarding a draft *Assessment and Evaluation Policy*.

The Board approved the following policies in the 2015-16 school year:

- Religious Symbols and Observances
- Naming and Renaming of Schools
- Trustee Code of Ethics
- Trustee Professional Development
- Trustee Entertainment
- Medications, Medical Interventions and Chronic Care
- Child Protection

- Service Dogs
- Tobacco-Free
- School Review

Work also continued on the following policies:

- Assessment and Evaluation
- Student Travel
- Instructional Time
- Driver Abstracts
- Healthy Living
- Criminal Reference Check (regulations)
- Student Supervision (regulations)

All approved policies are available on the district website: www.nlesd.ca

Further enhanced communications with stakeholders

Communications

There was extensive work completed in the 2015-16 school year to revise and renew the District's public website, which was launched in April 2016.

A survey was circulated to schools, with administrators – in consultation with teachers – providing feedback on the Social Media Digital Safety Resources; the Media Guidebook for Administrators was updated, and employee materials for *ATIPPA* and the NLESD *Social Media Policy* were developed. A "Policy Post" was introduced to help inform staff about new policies. A new bus safety video was also completed and uploaded to the new website in 'chapters' to make it easy for teachers to use in the classroom.

District communications staff met with the communications employees of both the Royal Canadian Mounted Police and the Royal Newfoundland Constabulary. This meeting was focused on building on the already strong working relationship that exists between the District and provincial law enforcement agencies and planning future communications activities. The District and police intend to further collaborate on social media awareness activities and general safety procedures in our school communities.

The District also worked with school staff to promote a variety of events and awareness days over the school year, such as Pink Shirt Day, International Day for the Elimination of Racial Discrimination, Multiculturalism Week, National Family Literacy Day and Education Week.

OBJECTIVE 3:

By June 30, 2017, the Newfoundland and Labrador English School Board will have continued to enhance select technological systems and select administrative practices to support teaching and learning and the operations of the District.

MEASURE: Continued to enhance select technological systems and administrative practices

INDICATORS:

- Continued to review and enhance electronic personnel systems
- Commenced development and implementation of tracking system for professional learning
- Continued to enhance and support PowerSchool
- Continued implementation of Safe Pupil Training System
- Continued School Review Process
- Enhanced use of Baragar Planning Software
- Continued to review and revise district policies
- Continued to enhance communications with stakeholders

Opportunities and Challenges Ahead

Improving and maintaining student achievement results and graduation rates

Improvements have been made in student graduation and achievement results in some areas of the curriculum in recent years. The Board will continue to focus on areas of student outcomes where it is recognized that student achievement can be enhanced. Further emphasis will be placed on student interventions and ensuring schools have the appropriate mechanisms in place to recognize students who are at risk academically, and also ensure schools have the ability to enact the appropriate academic interventions to help students succeed. Included in this approach will be further development of the “Bird’s-Eye View” student data information documents, which allow administrators and teachers the ability to focus on class and student data in real time and in significant detail, and permit a quick and dedicated academic intervention.

Continued consolidation of systems and processes

Significant progress has been made on the consolidation of the numerous systems and processes of the Board. Notably, new policies have been approved, and the District has migrated to Google for email and other electronic functions, such as the sharing of documents. As well, changes to the structure of the four regions has occurred based upon geography and symmetries that permit collaboration between schools and educators. Recognizing the need to remain current with technology and network capabilities, work will continue to ensure operations are optimized, collaboration is possible and student achievement is both enabled and enhanced through the use of technology.

Summary

The Annual Report for 2015-16 provides the NLESD with an opportunity to reflect on the successes and challenges of the past year and to look ahead to the coming school year. This past school year was the second 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 commitment to 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 2016-17 school year.

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 Clareville, NL	rickmartin@nlesd.ca
	Eric A Snow Clarke's 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 were three board vacancies for the District as of June 30, 2016. One was created as the result of trustee resignation (Eastern Region), and two vacancies were created when the Minister of Education and Early Childhood Development approved seventeen zones for the Board in the Fall of 2015, as submitted by the NLESD Board in its constitution.

APPENDIX C: Audited Financial Statements

Newfoundland and Labrador English School District

Auditor's Report

Non-Consolidated Financial Statements

June 30, 2016

NEWFOUNDLAND AND LABRADOR ENGLISH SCHOOL DISTRICT

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

June 30, 2016

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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

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, 2016 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, excess of expenditures over revenue and accumulated surplus 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, 2016 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
October 20, 2016


CHARTERED PROFESSIONAL ACCOUNTANT

BYRON SMITH

PROFESSIONAL CORPORATION
CHARTERED PROFESSIONAL ACCOUNTANTS

BYRON D. SMITH
B. Comm., C.F.E., FCPA, FCA

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

As at June 30, 2016

	<u>June 30, 2016</u>	<u>June 30, 2015</u>
FINANCIAL ASSETS		
Cash (Note 3)	\$ 19,912,414	\$ 45,624,845
Short-term investments (Note 4)	3,839,440	4,327,289
Accounts receivable (Note 5)	1,450,625	1,106,455
Due from government entities (Note 6)	8,265,173	8,808,213
Teachers' vacation pay receivable (Note 10)	<u>83,039,416</u>	<u>80,446,844</u>
	<u>116,507,068</u>	<u>140,311,646</u>
FINANCIAL LIABILITIES		
Accounts payable and accrued liabilities (Note 9)	10,898,995	18,154,974
Accrued vacation pay (Note 10)	89,276,470	86,606,630
Employee future benefits		
Accrued severance pay (Note 11)	144,425,473	138,629,279
Accrued sick pay (Note 11)	92,308,602	92,795,259
Other employee benefits	118,659	143,915
Long-term debt (Schedule 8 and 8A)	13,532,140	14,210,556
Obligation under capital lease (Note 12)	584,964	279,207
Deferred revenue (Note 16)	7,884,115	12,059,587
Deferred special incentives (Note 17)	<u>6,396,495</u>	<u>4,515,695</u>
	<u>365,523,913</u>	<u>365,395,102</u>
NET DEBT	<u>(249,016,845)</u>	<u>(225,083,456)</u>
NON-FINANCIAL ASSETS		
Prepaid expenses (Note 7)	1,292,501	1,192,906
Tangible capital assets (Schedule 7)	<u>677,078,226</u>	<u>629,934,732</u>
	<u>678,371,727</u>	<u>631,127,638</u>
ACCUMULATED SURPLUS		
Accumulated surplus - restricted (Note 19)	1,370,659	1,370,659
Accumulated surplus - unrestricted	<u>427,984,223</u>	<u>404,673,523</u>
	<u>\$ 429,354,882</u>	<u>\$ 406,044,182</u>

Contingent liabilities (Note 15)

On Behalf of the Board:



Chairperson



Treasurer

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

For the year ended June 30, 2016

	<u>Budget</u>	<u>June 2016</u>	<u>June 2015</u>
Revenue			
Provincial government grants (Schedule 1)	\$ 783,376,066	\$ 789,564,529	\$ 760,252,978
Ancillary services (Schedule 1)	696,000	781,509	809,514
Miscellaneous (Schedule 1)	979,000	3,451,374	3,422,895
Capital transfers from government		73,803,861	75,940,873
Gain on sale of capital assets		80,464	
	<u>785,051,066</u>	<u>867,681,737</u>	<u>840,426,260</u>
Expenditures			
Administration (Schedule 2)	12,663,384	12,497,553	13,410,728
Human resources (Schedule 2)	1,916,993	1,758,894	1,598,245
Instructional (Schedule 3)	633,690,473	634,650,721	619,128,760
Information technology (Schedule 4)	4,866,599	4,974,504	5,034,070
Operations and maintenance (Schedule 5)	75,884,227	81,743,572	76,647,797
Pupil transportation (Schedule 6)	56,029,390	57,683,163	52,734,887
Amortization of capital assets (Schedule 7B)		29,062,630	27,213,658
Loss on sale of capital assets			425,368
	<u>\$ 785,051,066</u>	<u>822,371,037</u>	<u>796,193,513</u>
Annual surplus from operations - unrestricted		<u>\$ 45,310,700</u>	<u>\$ 44,232,747</u>
<hr/>			
Accumulated surplus - unrestricted, beginning of year		\$ 404,673,523	\$ 360,440,776
Annual surplus from operations - unrestricted		45,310,700	44,232,747
Transfer to Government of Newfoundland and Labrador (Note 20)		<u>(22,000,000)</u>	
Accumulated surplus - unrestricted, end of year		<u>\$ 427,984,223</u>	<u>\$ 404,673,523</u>
<hr/>			
Accumulated surplus - restricted, beginning of year		\$ 1,370,659	\$ 1,370,659
Annual surplus from operations - restricted			
Accumulated surplus - restricted, end of year		<u>\$ 1,370,659</u>	<u>\$ 1,370,659</u>

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

For the year ended June 30, 2016

	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Annual surplus from operations	\$ 45,310,700	\$ 44,232,747
Changes in tangible capital assets		
Acquisition of tangible capital assets	(76,323,224)	(79,261,238)
(Gain) Loss on disposal of tangible capital assets	(80,464)	425,368
Proceeds on disposal of tangible capital assets	196,564	285,469
Amortization of tangible capital assets	<u>29,062,630</u>	<u>27,213,658</u>
Increase in net book value of tangible capital assets	<u>(47,144,494)</u>	<u>(51,336,743)</u>
Changes in other non-financial assets		
Increase in prepaid expenses	(99,595)	(22,939)
Transfer to Government of Newfoundland and Labrador (Note 20)	<u>(22,000,000)</u>	<u> </u>
Increase in net debt	(23,933,389)	(7,126,935)
Net debt, beginning of year	<u>(225,083,456)</u>	<u>(217,956,521)</u>
Net debt, end of year	<u>\$ (249,016,845)</u>	<u>\$ (225,083,456)</u>

See accompanying notes to financial statements.

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

For the year ended June 30, 2016

	<u>June 30, 2016</u>	<u>June 30, 2015</u>
OPERATING ACTIVITIES		
Excess of revenue over expenditures	\$ 45,310,700	\$ 44,232,747
Items not affecting cash:		
Amortization of tangible capital assets	29,062,630	27,213,658
(Gain) Loss on disposal of tangible capital assets	(80,464)	425,368
Increase in accrued vacation pay	2,669,840	187,467
Decrease in accrued sick pay	(488,657)	(833,784)
Increase in accrued severance pay	5,796,194	8,485,632
Decrease in other employee benefits liability	(25,256)	(17,502)
Changes in:		
Short-term investments	487,849	(61,630)
Accounts receivable	(2,395,702)	6,842,072
Prepaid expenses	(99,595)	(22,939)
Deferred revenue	(2,194,671)	2,923,898
Accounts payable and accrued liabilities	(5,255,979)	1,779,528
	<u>72,786,889</u>	<u>91,154,515</u>
INVESTING ACTIVITIES		
Acquisition of tangible capital assets	(76,323,224)	(79,261,238)
Proceeds on disposal of tangible capital assets	196,564	285,469
	<u>(76,126,660)</u>	<u>(78,975,769)</u>
FINANCING ACTIVITIES		
Proceeds from obligation under capital lease	486,370	
Repayment of obligation under capital lease	(180,614)	(115,539)
Proceeds from long-term borrowings	1,542,628	2,822,874
Repayment of long-term debt	(2,221,044)	(2,295,513)
Transfer to Government of Newfoundland and Labrador	(22,000,000)	
	<u>(22,372,660)</u>	<u>411,822</u>
Change in cash resources	(25,712,431)	12,590,568
Cash, beginning of year	<u>45,624,845</u>	<u>33,034,277</u>
Cash, end of year	<u>\$ 19,912,414</u>	<u>\$ 45,624,845</u>

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

For the year ended June 30, 2016

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 and Labrador International Student Education Inc.

The net assets of the Newfoundland and Labrador Education Foundation Inc. as at December 31, 2015 were \$280,939 in accordance with the financial statements compiled by the corporation. The net assets of the Newfoundland and Labrador International Student Education Inc. as at June 30, 2016 were \$1,523,656 in accordance with the financial statements compiled by the corporation.

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, 2016

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 and have useful economic lives extending beyond the accounting period.

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, 2016

(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. Areas requiring the use of management's estimates include the allowance for doubtful accounts, employee future benefits and amortization of tangible capital assets. 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, 2016</u>	<u>June 30, 2015</u>
Current and savings bank account	\$ 19,844,607	\$ 44,901,035
Teachers' payroll bank account	65,339	721,342
Other	<u>2,468</u>	<u>2,468</u>
	<u>\$ 19,912,414</u>	<u>\$ 45,624,845</u>

4. Short Term Investments

	<u>June 30, 2016</u>	<u>June 30, 2014</u>
Term deposits and GIC's	\$ 3,655,887	\$ 4,146,936
Marketable securities	<u>183,553</u>	<u>180,353</u>
	<u>\$ 3,839,440</u>	<u>\$ 4,327,289</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, 2016</u>	<u>June 30, 2015</u>
Trade, miscellaneous and other	\$ 1,413,590	\$ 1,068,767
Interest	<u>37,035</u>	<u>37,688</u>
	<u>\$ 1,450,625</u>	<u>\$ 1,106,455</u>

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

For the year ended June 30, 2016

	<u>June 30, 2016</u>	<u>June 30, 2015</u>
6. Due from Government Entities		
Government of Newfoundland and Labrador	\$ 7,546,653	\$ 7,450,764
Federal Government	<u>718,520</u>	<u>1,355,449</u>
	<u>\$ 8,265,173</u>	<u>\$ 8,806,213</u>

	<u>June 30, 2016</u>	<u>June 30, 2015</u>
7. Prepaid Expenses		
Municipal service fees	\$ 887,056	\$ 828,207
Rent	90,047	120,520
Insurance	40,454	38,823
Other	<u>274,944</u>	<u>205,356</u>
	<u>\$ 1,292,501</u>	<u>\$ 1,192,906</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, 2016 and June 30, 2015. 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, 2016</u>	<u>June 30, 2015</u>
Trade payables	\$ 4,958,603	\$ 9,545,367
Accrued wages	1,989,191	2,676,687
Accrued payroll deductions	1,964,688	622,803
Accrued liabilities	456,550	473,274
Other		
NLISE due to a related corporation		1,305,782
Scholarship funds	849,834	858,564
Eastern School District Trust Fund	<u>680,129</u>	<u>672,497</u>
	<u>\$ 10,898,995</u>	<u>\$ 16,154,974</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 \$83,039,416 at June 30, 2016.

	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Vacation pay - teachers	\$ 83,039,416	\$ 80,446,844
Vacation pay - board employees	4,724,467	4,809,649
Vacation pay - executive staff	<u>1,512,587</u>	<u>1,350,137</u>
Total Accrued Vacation Pay	<u>\$ 89,276,470</u>	<u>\$ 86,606,630</u>

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

For the year ended June 30, 2016

11. Employee Future Benefits

The actuarial valuation date for sick leave and severance accrual was June 30, 2015 and has been extrapolated for June 30, 2016. 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 3.40% (3.35 % - June 2015) as at June 30, 2016.

ACCRUED SEVERANCE	<u>June 30, 2016</u>	<u>June 30, 2015</u>
<i>Severance Pay (Teachers)</i>		
Accrued benefit liability, beginning of year	\$ 126,991,915	\$ 118,582,787
Benefits Expense	11,431,619	14,490,310
Benefits Paid	<u>(6,088,353)</u>	<u>(6,081,182)</u>
Accrued benefit liability (Teachers), end of year	<u>132,335,181</u>	<u>126,991,915</u>
<i>Severance Pay (Board Employees)</i>		
Accrued benefit liability, beginning of year	11,637,364	11,560,860
Benefits Expense	1,545,063	1,301,561
Benefits Paid	<u>(1,092,135)</u>	<u>(1,225,057)</u>
Accrued benefit liability (Board Employees), end of year	<u>12,090,292</u>	<u>11,637,364</u>
Total accrued severance pay liability, end of year	144,425,473	138,629,279
Unamortized portion of actuarial loss	<u>(18,505,453)</u>	<u>8,734,846</u>
Total accrued severance obligation	<u>\$ 125,920,020</u>	<u>\$ 147,364,125</u>

Reconciliation of Accrued Benefit Obligation from June 30, 2015 to June 30, 2016

	<u>Board Employees</u>	<u>Teachers</u>	<u>Total</u>
Accrued benefit obligation as at June 30, 2015	\$ 12,289,068	\$ 135,075,057	\$ 147,364,125
Current period benefit cost	1,035,289	8,773,347	9,808,636
Benefits payments/contributions	(1,092,135)	(6,088,353)	(7,180,488)
Interest on the accrued benefit obligation	415,952	3,731,844	4,147,796
Actuarial (gains)/losses	<u>(116,477)</u>	<u>(28,103,572)</u>	<u>(28,220,049)</u>
Accrued benefit obligation as at June 30, 2016	<u>\$ 12,531,697</u>	<u>\$ 113,388,323</u>	<u>\$ 125,920,020</u>

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

For the year ended June 30, 2016

ACCRUED SICK LEAVE	<u>June 30, 2016</u>	<u>June 30, 2015</u>
<i>Sick Leave (Teachers)</i>		
Accrued benefit liability, beginning of year	\$ 87,295,467	\$ 88,055,827
Benefit Expense	10,925,824	10,584,489
Benefits Paid	<u>(11,121,239)</u>	<u>(11,344,849)</u>
Accrued benefit liability (Teachers), end of year	<u>87,100,052</u>	<u>87,295,467</u>
<i>Sick Leave (Board Employees)</i>		
Accrued benefits liability, beginning of year	5,499,792	5,573,216
Benefit Expense	630,627	820,032
Benefits Paid	<u>(923,869)</u>	<u>(893,456)</u>
Accrued benefit liability (Board Employees), end of year	<u>5,206,550</u>	<u>5,499,792</u>
Total accrued sick leave liability, end of year	<u>92,306,602</u>	<u>92,795,259</u>
Unamortized portion of actuarial loss	<u>3,428,848</u>	<u>4,108,974</u>
Total accrued sick leave obligation	<u>\$ 95,735,450</u>	<u>\$ 96,904,233</u>

Reconciliation of Accrued Benefit Obligation from June 30, 2015 to June 30, 2016

	<u>Board Employees</u>	<u>Teachers</u>	<u>Total</u>
Accrued benefit obligation as at June 30, 2015	\$ 5,698,260	\$ 91,205,973	\$ 96,904,233
Current period benefit cost	525,046	7,250,835	7,775,881
Benefits payments/contributions	(923,869)	(11,121,239)	(12,045,108)
Interest on the accrued benefit obligation	158,248	3,085,782	3,244,030
Actuarial (gains)/losses	<u>(972,227)</u>	<u>828,641</u>	<u>(143,586)</u>
Accrued benefit obligation as at June 30, 2016	<u>\$ 4,485,458</u>	<u>\$ 91,249,992</u>	<u>\$ 95,735,450</u>

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

For the year ended June 30, 2016

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, 2016 was \$584,964 with a purchase option of \$1. Interest has been imputed at various rates for these leases. Total interest paid on these leases for the year ended June 30th, 2016 was \$16,121.

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

	2017	\$	203,012
	2018		153,921
	2019		115,329
	2020		102,465
	2021		<u>41,204</u>
Total future minimum lease payments			615,931
Less: amount representing interest			<u>30,967</u>
		\$	<u>584,964</u>

13. 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.

14. 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.

15. 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, 2016

16. 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, 2016</u>	<u>June 30, 2015</u>
Balance, beginning of year	\$ 12,059,587	\$ 11,060,656
Less amounts recognized as revenue in the year	(5,701,167)	(3,010,959)
Less amount returned to Government of Newfoundland and Labrador	(3,000,000)	
Add amounts funded during the year	<u>4,625,695</u>	<u>4,009,890</u>
Balance, end of year	<u>\$ 7,984,115</u>	<u>\$ 12,059,587</u>

Deferred revenue is comprised of the following:

	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Operations and maintenance	\$ 306,657	\$ 1,747,357
Instruction	5,429,707	8,209,641
Administration	197,653	1,049,115
Miscellaneous	68,636	31,295
Pupil transportation	<u>1,981,462</u>	<u>1,022,179</u>
	<u>\$ 7,984,115</u>	<u>\$ 12,059,587</u>

17. Deferred Special Incentives

Deferred special incentives 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, 2016</u>	<u>June 30, 2015</u>
Balance, beginning of year	\$ 4,515,695	\$ 2,590,727
Less amounts recognized as revenue in the year	(155,000)	
Add amounts funded during the year	<u>2,035,800</u>	<u>1,924,968</u>
Balance, end of year	<u>\$ 6,396,495</u>	<u>\$ 4,515,695</u>

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

For the year ended June 30, 2016

18. Accumulated Surplus

The District has an annual surplus of \$45,310,700 for the year ending June 30 2016, which consist of the following:

	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Annual surplus from operations - unrestricted	\$ 45,310,700	\$ 44,232,747
Add (deduct): expenditures not funded through operating grant		
Amortization	29,062,630	27,213,658
Change in employee future benefits accrual	5,307,537	7,651,848
Vacation Pay Accrual for board executive	162,450	(628,323)
Deduct: non expenditure items funded through operating grant		
Principal payments on long-term debt and leases	(2,401,658)	(2,411,052)
Tangible capital asset additions funded from operating	(320,171)	(480,608)
Deduct: revenues from capital sources		
Capital transfers from government	(73,803,861)	(75,940,873)
Loss (gain) on disposal of tangible capital assets	(80,464)	425,368
Adjusted annual surplus from operations	<u>\$ 3,237,163</u>	<u>\$ 62,765</u>

19. Restricted Surplus

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

20. Return of Cash to Government of Newfoundland and Labrador

In the spring of 2016, Government of Newfoundland and Labrador requested that the board return surplus cash in the amount of \$25,000,000. An amount of \$22,000,000 was transferred from accumulated surplus and \$3,000,000 was transferred from deferred revenue. A cheque for \$25,000,000 was issued to NL Exchequer on April 30, 2016.

21. Budget

The unaudited budget data presented in these non-consolidated financial statements is based upon the Board approved budget for the year ended June 2016. 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	\$ 785,051,066
Add: capital transfers from government	<u>73,803,861</u>
Revised budgeted revenues	<u>858,854,927</u>
Original budgeted expenditures	785,051,066
Add: amortization of tangible capital assets	29,062,630
Add: change in employee future benefits accrual	5,307,537
Less: principal payments on bus loans	<u>(2,204,900)</u>
Revised budgeted expenditures	<u>817,216,333</u>
Original annual surplus (deficit)	<u>NIL</u>
Revised budgeted annual surplus	<u>\$ 41,638,594</u>

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

For the year ended June 30, 2016

22. Comparative Figures

Certain prior year's figures have been restated for comparative purposes and to conform to current year presentation

Newfoundland and Labrador English School District
Schedule 1
Current Revenues

For the year ended June 30, 2016

	<u>Budget</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Provincial Government Grants			
Regular operating grants	\$ 115,664,900	\$ 115,781,012	\$ 112,907,530
Special grants and projects		3,912,040	2,494,889
Directors, Assistant Directors and Senior Education Officers salaries and benefits	4,990,000	4,821,389	5,801,887
Teachers salaries and benefits	586,262,000	575,752,727	563,552,335
Student assistants salaries and benefits	21,010,000	22,586,733	18,246,836
Board owned pupil transportation	21,394,666	21,863,614	20,538,106
Contracted pupil transportation	27,744,500	29,728,589	27,765,158
Transportation administration	110,000	110,000	110,000
Special needs pupil transportation	6,200,000	7,763,330	6,147,989
Maintenance grants		<u>7,245,095</u>	<u>2,688,248</u>
	<u>783,376,066</u>	<u>789,564,529</u>	<u>760,252,978</u>
Ancillary Services			
Revenues from bus charters	301,100	241,486	301,171
Revenues from rental of schools and facilities	305,000	422,699	395,003
Summer and night school fees	<u>89,900</u>	<u>117,324</u>	<u>113,340</u>
	<u>696,000</u>	<u>781,509</u>	<u>809,514</u>
Miscellaneous			
Interest on investments and bank	500,000	450,257	566,495
Special project grants		169,798	429,877
Sundry revenue	479,000	141,135	199,729
Nunatsiavut government grants		<u>2,690,184</u>	<u>2,226,794</u>
	<u>979,000</u>	<u>3,451,374</u>	<u>3,422,895</u>
Total Current Revenues	<u>\$ 785,051,066</u>	<u>\$ 793,797,412</u>	<u>\$ 764,485,387</u>

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

For the year ended June 30, 2016

Administration Expenditures

	<u>Budget</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Directors, Assistant Directors and Senior Education Officers salaries and benefits	\$ 4,990,000	\$ 4,983,839	\$ 5,173,564
Board office staff salaries and benefits	4,394,184	4,042,802	3,891,867
Transition expenses			567,536
Office supplies	192,100	133,414	153,960
Replacement furniture and equipment	36,500	16,287	15,570
Postage	178,000	216,282	200,672
Telephone	446,500	443,349	499,427
Office equipment rentals and repairs	28,500	39,303	22,128
Electricity	196,000	176,597	215,681
Repairs and maintenance	19,700	41,024	1,251
Travel	115,000	52,740	48,679
Board meeting expenses	160,000	141,003	144,879
Professional fees	230,000	619,960	735,383
Advertising and public relations	82,000	54,326	64,911
Membership dues	102,800	106,643	97,466
Municipal service fees	49,900	63,416	63,718
Rental of office space	1,403,200	1,401,033	1,389,811
Professional development and meetings	39,000	27,732	23,912
Bad debt (recovery)		(78,318)	80,026
Interest expense		16,121	20,287
Total Administration Expenditures	<u>\$ 12,663,384</u>	<u>\$ 12,497,553</u>	<u>\$ 13,410,728</u>

Human Resource Expenditures

	<u>Budget</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Human resource staff salaries and benefits	\$ 1,505,093	\$ 1,358,276	\$ 1,257,276
Recruitment and training	130,000	20,322	60,315
Travel	75,000	53,955	56,394
Personnel services	206,900	326,341	224,260
Total Human Resource Expenditures	<u>\$ 1,916,993</u>	<u>\$ 1,758,894</u>	<u>\$ 1,598,245</u>

Newfoundland and Labrador English School District
 Schedule 3
 Instruction Expenditures

For the year ended June 30, 2016

	<u>Budget</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Instructional Salaries and Benefits			
Regular teachers - salaries	\$ 466,810,000	\$ 452,801,149	\$ 451,885,934
Substitute teachers - salaries	25,279,000	25,742,087	24,554,429
Teachers benefits	94,173,000	97,200,666	87,115,618
Student assistants - salaries and benefits	21,010,000	22,586,733	18,246,836
School secretaries salaries and benefits	13,477,234	12,713,936	12,158,820
Board employees - salaries and benefits	1,252,982	986,129	1,112,258
Native teachers - salaries and benefits		1,746,892	1,479,666
Special projects - salaries and benefits		1,172,415	1,044,892
Change in employee future benefits accrual		<u>5,307,537</u>	<u>7,651,848</u>
	<u>622,002,216</u>	<u>620,257,544</u>	<u>605,250,301</u>
Instructional Materials			
Materials - schools	8,951,457	8,652,188	8,713,332
Materials - district	404,800	173,288	504,856
Aboriginal peoples programs		923,888	722,290
Special grants and projects		<u>2,741,801</u>	<u>1,870,855</u>
	<u>9,356,257</u>	<u>12,491,165</u>	<u>11,811,333</u>
Instructional Furniture and Equipment			
Replacement	<u>124,500</u>	<u>106,735</u>	<u>66,271</u>
Instructional Staff Travel and PD			
Travel and PD - Instructional staff	1,702,600	1,281,217	1,495,754
Travel and PD - Aboriginal peoples programs		<u>19,403</u>	<u>24,838</u>
	<u>1,702,600</u>	<u>1,300,620</u>	<u>1,520,592</u>
Other Instructional Costs			
Other	415,000	355,135	361,723
Summer School	<u>89,900</u>	<u>139,522</u>	<u>118,540</u>
	<u>504,900</u>	<u>494,657</u>	<u>480,263</u>
Total Instruction Expenditures	<u>\$ 633,690,473</u>	<u>\$ 634,650,721</u>	<u>\$ 619,128,760</u>

Newfoundland and Labrador English School District
Schedule 4
Information Technology

For the year ended June 30, 2016

	<u>Budget</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Information technology staff salaries and benefits	\$ 3,648,899	\$ 3,569,861	\$ 3,492,294
Supplies and materials	422,700	446,454	552,833
Licences and subscription	670,000	778,331	788,738
Travel	125,000	179,858	200,205
Total Information Technology	\$ 4,866,599	\$ 4,974,504	\$ 5,034,070

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

For the year ended June 30, 2016

	<u>Budget</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Salaries and benefits - janitorial	\$ 30,030,206	\$ 29,142,423	\$ 27,760,100
Salaries and benefits - maintenance	8,129,072	7,827,930	7,509,071
Electricity	14,490,500	14,560,642	14,569,655
Fuel	3,300,000	2,620,832	3,670,202
Municipal service fee	3,364,500	3,442,681	3,348,679
Telephone	3,150,000	3,439,104	3,181,260
Snow clearing	4,650,000	5,017,962	4,731,975
Vehicle operating and travel	874,500	828,569	998,606
Janitorial supplies and equipment	1,557,959	1,825,868	1,777,876
Repairs and maintenance	6,052,490	5,427,291	6,257,917
Maintenance grants expense		7,229,730	2,596,954
Housing	<u>285,000</u>	<u>380,540</u>	<u>245,502</u>
Total Operations and Maintenance	<u>\$ 75,884,227</u>	<u>\$ 81,743,572</u>	<u>\$ 76,647,797</u>

Newfoundland and Labrador English School District
Schedule 6
Pupil Transportation Expenditures

For the year ended June 30, 2016

	<u>Budget</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Board Owned Fleet			
Salaries and benefits - administration	\$ 864,271	\$ 637,779	\$ 717,479
Salaries and benefits - drivers and mechanics	13,263,895	13,746,622	12,439,633
Debt repayment- interest	415,000	348,799	374,068
Principal payments on bus loans	2,204,900		
Gas and oil	2,141,100	1,911,048	2,140,851
Licenses	195,200	190,255	181,430
Insurance	131,600	129,490	127,647
Repairs and maintenance - fleet	1,315,100	1,829,637	1,297,500
Building	69,500	70,427	106,756
Tires and tubes	229,600	166,860	195,750
Heat and light	151,100	165,497	151,023
Municipal service	74,800	72,549	69,136
Snow clearing	123,900	159,311	106,237
Office supplies	21,500	23,013	20,413
Rent	79,000	75,024	75,290
Travel	38,000	36,666	30,654
Professional fees	8,000		
Miscellaneous	242,000	129,528	355,501
Telephone	127,300	136,473	128,067
	<u>21,695,766</u>	<u>19,828,978</u>	<u>18,517,435</u>
Contracted Services			
Regular transportation	27,744,500	29,728,590	27,765,159
Alternate transportation	6,200,000	7,763,330	6,147,989
	<u>33,944,500</u>	<u>37,491,920</u>	<u>33,913,148</u>
District Administration			
Salaries and benefits - administrative	319,124	317,652	285,090
Travel	6,000	8,693	4,649
Professional fees	34,000	3,691	5,159
Non funded equipment and expenses (recovery)	30,000	32,229	9,406
	<u>389,124</u>	<u>362,265</u>	<u>304,304</u>
Total Pupil Transportation Expenditures	<u>\$ 56,029,390</u>	<u>\$ 57,683,163</u>	<u>\$ 52,734,887</u>

Newfoundland and Labrador English School District
 Schedule 7
 Tangible Capital Assets

For the year ended June 30, 2016

	Cost June 30, 2016	Accumulated Amortization 2016	NBV June 30, 2016	NBV June 30, 2015
Land and Sites	\$ 21,040,997		\$ 21,040,997	\$ 19,844,513
Buildings				
Schools	1,113,187,386	\$ 483,158,229	630,029,157	583,944,366
Administration	11,505,824	8,350,527	3,155,297	3,299,254
Residential	9,507,269	6,079,107	3,428,162	3,304,368
Other	57,356	55,504	1,852	7,588
	<u>1,134,257,835</u>	<u>497,643,367</u>	<u>636,614,468</u>	<u>590,555,576</u>
Furniture and Equip.				
Schools	56,371,274	54,329,638	2,041,636	2,104,439
Administration	11,009,398	10,430,457	578,941	415,727
Residential	2,384	2,384		
Computers	6,026,810	5,741,170	285,640	354,232
	<u>73,409,866</u>	<u>70,503,649</u>	<u>2,906,217</u>	<u>2,874,398</u>
Vehicles				
Service vehicles	2,251,416	2,019,303	232,113	200,546
Pupil Transportation				
Building	2,851,722	2,428,205	423,517	444,435
Buses	33,048,074	19,744,537	13,303,537	14,105,431
Service vehicles	364,869	337,518	27,351	44,525
	<u>36,264,665</u>	<u>22,510,260</u>	<u>13,754,405</u>	<u>14,594,391</u>
Misc. Capital Assets				
Parking lots	2,227,335	287,055	1,940,280	1,560,542
Tools	18,162	18,162		
Water lines	29,151	10,690	18,461	19,433
Oil tanks	1,190,656	618,371	572,285	285,333
	<u>3,465,304</u>	<u>934,278</u>	<u>2,531,026</u>	<u>1,865,308</u>
Total Capital Assets	<u>\$1,270,690,083</u>	<u>\$ 593,610,857</u>	<u>\$ 677,079,226</u>	<u>\$ 629,934,732</u>

Newfoundland and Labrador English School District
 Schedule 7A
 Details of Tangible Capital Assets - Additions and Disposals

For the year ended June 30, 2016

	Cost June 30, 2015	Additions 2016	Disposals 2016	Cost June 30, 2016
Land and Sites	\$ 19,844,513	\$ 1,262,584	\$ 66,100	\$ 21,040,997
Buildings				
Schools	1,043,797,069	71,361,091	1,970,774	1,113,187,386
Administration	11,505,824			11,505,824
Residential	9,016,289	490,980		9,507,269
Other	57,356			57,356
	<u>1,064,376,538</u>	<u>71,852,071</u>	<u>1,970,774</u>	<u>1,134,257,835</u>
Furniture and Equip.				
Schools	56,327,947	43,327		56,371,274
Administration	10,523,028	486,370		11,009,398
Residential	2,384			2,384
Computers	5,914,402	112,408		6,026,810
	<u>72,767,761</u>	<u>642,105</u>		<u>73,409,866</u>
Vehicles				
Service vehicles	2,332,835	164,437	245,856	2,251,416
Pupil Transportation				
Building	2,851,722			2,851,722
Buses	33,771,068	1,542,628	2,265,622	33,048,074
Service vehicles	364,869			364,869
	<u>36,987,659</u>	<u>1,542,628</u>	<u>2,265,622</u>	<u>36,264,665</u>
Misc. Capital Assets				
Parking lot	1,736,230	491,105		2,227,335
Tools	18,162			18,162
Water lines	29,151			29,151
Oil tanks	822,362	368,294		1,190,656
	<u>2,605,905</u>	<u>859,399</u>		<u>3,465,304</u>
Total Capital Assets	<u>\$1,198,915,211</u>	<u>\$ 76,323,224</u>	<u>\$ 4,548,352</u>	<u>\$1,270,690,083</u>

Newfoundland and Labrador English School District
 Schedule 7B
 Details of Tangible Capital Assets - Amortization

For the year ended June 30, 2016

	Accumulated Amortization June 30, 2015	Amortization 2016	Amortization on disposals 2016	Change in Amortization 2016	Accumulated Amortization June 30, 2016
Land and Sites					
Buildings					
Schools	\$ 459,852,703	\$ 25,226,300	\$ 1,920,774	\$ 23,305,526	\$ 483,158,229
Administration	8,206,570	143,957		143,957	8,350,527
Residential	5,711,921	367,186		367,186	6,079,107
Other	49,768	5,736		5,736	55,504
	<u>473,820,962</u>	<u>25,743,179</u>	<u>1,920,774</u>	<u>23,822,405</u>	<u>497,643,367</u>
Furniture and Equip.					
Schools	54,223,508	106,130		106,130	54,329,638
Administration	10,107,301	323,156		323,156	10,430,457
Residential	2,384				2,384
Computers	5,560,170	181,000		181,000	5,741,170
	<u>69,893,363</u>	<u>610,286</u>		<u>610,286</u>	<u>70,503,649</u>
Vehicles					
Service vehicles	2,132,289	132,870	245,856	(112,986)	2,019,303
Pupil Transportation					
Building	2,407,287	20,918		20,918	2,428,205
Buses	19,665,636	2,344,523	2,265,622	78,901	19,744,537
Service vehicles	320,345	17,173		17,173	337,518
	<u>22,393,268</u>	<u>2,382,614</u>	<u>2,265,622</u>	<u>116,992</u>	<u>22,510,260</u>
Misc. Capital Assets					
Parking lots	175,688	111,367		111,367	287,055
Tools	18,162				18,162
Water lines	9,718	972		972	10,690
Oil tanks	537,029	81,342		81,342	618,371
	<u>740,597</u>	<u>193,681</u>		<u>193,681</u>	<u>934,278</u>
Total Capital Assets	<u>\$ 568,980,479</u>	<u>\$ 29,062,630</u>	<u>\$ 4,432,252</u>	<u>\$ 24,630,378</u>	<u>\$ 593,610,857</u>

Newfoundland and Labrador English School District
Schedule 8
Long-Term Debt

For the year ended June 30, 2016

Pupil Transportation Loans, Variable Rate

<u>Creditor</u>	<u>Monthly Principal</u>	<u>Plus Interest</u>	<u>Maturity Date</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Scotiabank	1,696	Prime	2015		\$ 5,086
Bank of Montreal	4,336	Prime +2%	2016		47,696
CIBC	1,117	Prime	2016		4,468
CIBC	1,675	Prime	2016		6,697
TD Canada Trust	3,794	Prime -1%	2016	\$ 15,203	60,728
TD Canada Trust	1,084	Prime -1%	2016	3,253	16,262
Scotiabank	4,459	Prime	2016	441,435	494,943
Scotiabank	4,687	Prime	2016	402,998	459,242
Scotiabank	2,924	Prime	2016	75,968	111,056
CIBC	542	Prime	2017	1,083	7,587
TD Canada Trust	21,563	Prime -1%	2017	280,320	539,077
CIBC	542	Prime	2017	1,626	8,130
CIBC	4,530	Prime	2018	72,480	126,840
TD Canada Trust	24,443	Prime -1%	2019	611,076	904,392
CIBC	5,930	Prime	2019	171,980	243,144
CIBC	3,025	Prime	2022	232,925	269,225
Scotiabank	2,523	Prime	2022	191,809	222,085
CIBC	3,201	Prime	2023	275,320	313,736
TD Canada Trust	7,873	Prime -1%	2023	684,908	779,378
TD Canada Trust	13,293	Prime -1%	2023	997,011	1,156,533
TD Canada Trust	6,182	Prime -1%	2025	624,957	699,209
TD Canada Trust	5,538	Prime	2025	614,739	681,196
TD Canada Trust	6,806	Prime	2025	769,028	850,694
CIBC	5,521	Prime	2025	568,622	634,869
Scotiabank	2,659	Prime	2025	280,854	312,132
Total Pupil Transportation				7,317,595	8,954,405

Pupil Transportation Loans, Fixed Rate

<u>Creditor</u>	<u>Blended Pys</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Bank of Montreal	\$ 4,393	4.55%	2015	61,777	111,460
Royal Bank	4,320	5.04%	2018	113,691	158,559
Bank of Montreal	2,256	3.59%	2022	151,082	172,593
Royal Bank	3,759	2.60%	2023	297,695	334,542
Royal Bank	3,788	3.02%	2024	331,529	366,400
Royal Bank	4,604	3.08%	2025	451,002	491,678
Royal Bank	8,782	3.03%	2025	868,890	946,664
Royal Bank	23,314	2.96%	2026	2,470,901	2,674,255
Royal Bank	12,326	2.38%	2027	1,467,978	
Total Pupil Transportation				6,214,545	5,256,151

Total Long Term Debt

\$ 13,532,140 \$ 14,210,556

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

Newfoundland and Labrador English School District
Schedule 8A
Details of Long-Term Debt and Interest Expense

For the year ended June 30, 2016

<u>Long-Term Debt</u>				
Description	Balance Beginning of Year	Loans Obtained During Year	Principal Repayment for Year	Balance End of Year
Transportation	<u>\$ 14,210,556</u>	<u>\$ 1,542,628</u>	<u>\$ 2,221,044</u>	<u>\$ 13,532,140</u>

Annual principal payments

Annual principal payments to maturity are as follows:

2017	\$ 2,160,317
2018	\$ 1,846,999
2019	\$ 1,438,435
2020	\$ 1,378,270
2021	\$ 1,395,262
Thereafter	\$ 5,312,857