

Nova Central School District

Annual Report 2006 - 07



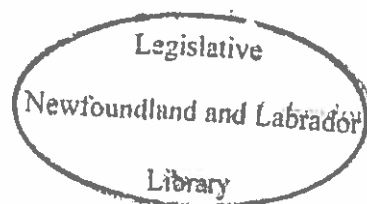
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Chairperson's Message

November 30, 2007

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



Dear Minister Burke:

On behalf of Nova Central School District, I am pleased to submit our 2006-07 annual report. This report has been prepared in accordance with our board's requirements as a category one government entity under the *Transparency and Accountability Act*.

Our mandate as an educational board is to deliver educational curriculum and services in Central Newfoundland on behalf of the Department of Education.

During this past year our board began implementing our 2006-08 strategic plan, which was developed in line with the Department of Education's strategic directions. The four areas addressed in the plan are communications; constitution, bylaws and policies; school restructuring, and student achievement.

The attached report outlines the progress to date in implementing this plan and my signature below indicates our board of trustees' accountability for the results reported.

Respectfully submitted,

A handwritten signature in cursive script that reads "Thomas Kendell".

Thomas Kendell,
Chair

District Overview

Mandate

The Nova Central School District is responsible for the implementation of educational services and curriculum as prescribed by the Department of Education, primarily through the *Schools Act, 1997*. The district provides prescribed pre-kindergarten programs and kindergarten to Grade 12 school programs to students within its jurisdiction.

The district covers a 300 kilometre stretch of the Trans Canada Highway from Charlottetown, located in Terra Nova National Park to Baie Verte Junction, located about 30 kilometers west of South Brook. In 2006-07, the district had 69 schools.

The demographics of the district include urban concentrations in towns like Grand Falls-Windsor and Gander and many small or isolated communities such as Rencontre East, Little Bay Islands and St. Brendan's Island.

The total budget for the district for 2006-07 was \$104.1 million.

Vision

The vision of the Nova Central School Board is of a community of learners achieving their highest potential in a safe and caring environment.

Mission

By 2011, the Nova Central School Board has increased the number of students graduating with academic/honours certificates by five per cent in order to improve students' access to potential post-secondary opportunities requiring a high-school academic certificate.

Values

The core values explain the character of the organization promoted throughout the Nova Central School District. The strategic values were designed after the completion of an environmental scan. To ensure the core values are visible throughout the organization, and recognizing that the definitions will change in the next strategic plan, it was decided that the actions which needed to be enhanced during the subsequent two years could be described as follows:

- *Core Values*

Accountability:	Each person fulfills commitments in accordance with defined criteria.
Caring:	Each person is concerned for the well being of others.
Courage:	Each person takes risks by initiating and accepting change.
Fairness:	Each person provides equitable opportunities for all.

Honesty:	Each person's actions match his/her words.
Openness:	Each person is free to voice his/her opinions in the appropriate forum.
Perseverance:	Each person pursues options until goals are achieved.
Respect:	Each person acknowledges and considers the opinions of others.

Location

- Nova Central School District's head office is located at 203 Elizabeth Drive, Gander, NL A1V 1H6
- A regional office is located at 28 Price's Avenue, Grand Falls-Windsor, NL A2A 2J3

Lines of Business

The Nova Central School District has two lines of business:

1. Programs and Services (Pre-kindergarten to Grade 12)

One year prior to school entry children are offered an opportunity to become oriented to the kindergarten environment via the KinderStart Program. The itinerant teacher for the deaf and hard of hearing and the itinerant teacher for the blind and visually impaired also provide pre-school intervention to qualified children.

Department of Education prescribed programs are offered based on the core requirements within the Pathways framework. The board offers other Department of Education approved programs based on management criteria and the resource capacity of the district. Pathway Four courses are approved by the school administrator.

Personal and career guidance and counseling are available in all schools.

Extra and/or co-curricular programs and activities are available to varying degrees in all schools.

2. Transportation

The Nova Central School Board is responsible for transporting students to and from schools in compliance with Department of Education regulations.

Divisions

Nova Central School District is managed by a Director of Education and has three operational divisions:

1. Finance and Property (including technology, maintenance and student transportation)
2. Human Resources
3. Programs (including student support services)

Revenues and Expenditures

Figure 1 provides an overview of the total expenditures by major category for the year ending June 30, 2007. Included in the expenditures are salaries and other fixed costs such as electricity, fuel, telephone, municipal service fees, transportation and capital expenditures.

Figure 1: Major Expenditures (Including Salaries)

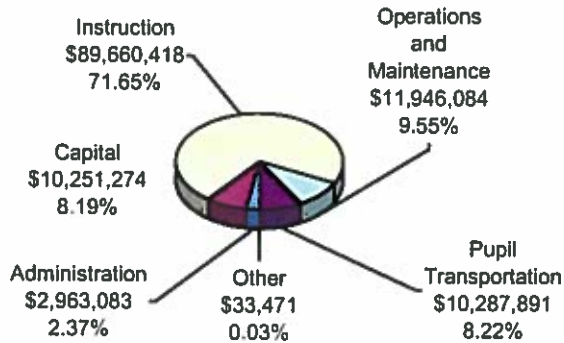
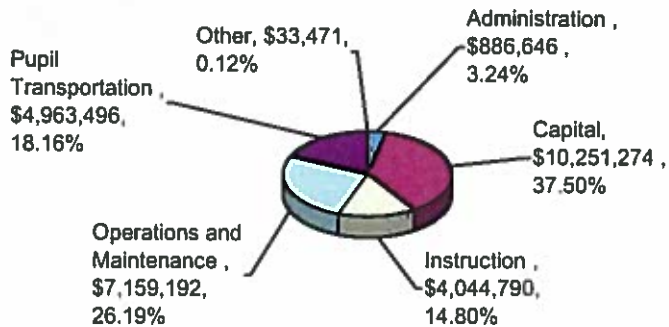


Figure 2 provides an overview of the same period less salary expenditures of \$97,803,352 consisting off \$85,615,628 for instructional salaries and \$12,187,724 for non-instructional salaries.

Figure 2: Expenditures (Excluding Salaries)



Board of Trustees

Nova Central School District is governed by a board of trustees. The board consists of 15 members, elected or appointed in accordance with the provision of the *Schools Act, 1997* and pursuant to related election regulations. However, one vacancy occurred on the board in 2006-07. The trustees represent eleven different areas throughout Central Newfoundland.

Staff

In 2006-07, Nova Central School District had 1,801 full and part-time employees:

Teaching Staff	Number of Males	Number of Females	Total Number of Employees
Teachers	399	677	1,076
Student Assistants	3	229	232
Sub-Total	402	906	1,308
Support Staff			
<i>Managers – District Office</i>	7	8	15
<i>Office Support</i>	7	20	27
<i>Secretaries</i>	0	96	96
<i>Maintenance, Custodial and Cleaning</i>	73	45	118
<i>Bus Drivers/Mechanics</i>	140	27	167
<i>Combined Bus Drivers/Custodial/Maintenance</i>	63	7	70
Sub-Total	290	203	493
TOTAL STAFF	692	1,109	1,801

Students

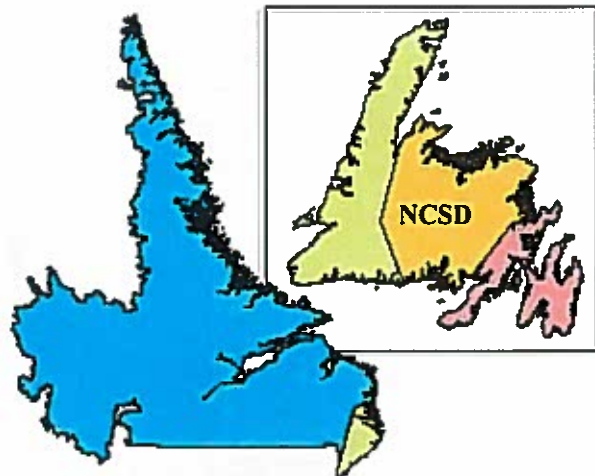
In 2006-07 students from 170 different communities attended the district's schools. The student population was as follows:

Number of Male Students 2006-07	Number of Female Students 2006-07	Total Number of Students 2006-07
6,886	6,587	13,473

The student population showed a decline of 539 students from 2005-06, when the student population was 14,012.

Schools

School Districts 2006-07



www.CommunityAccounts.ca

In 2006-07, Nova Central School District operated 69 schools in 54 different communities, down from 70 schools in 2005-06. Bishop's Falls Academy was closed in June 2006 and the students from that school were transferred to Helen Tulk Academy as of September 2006.



The district operates all schools extending from the Baie Verte Peninsula in the north to the Connaigre Peninsula in the south to the Eastport Peninsula in the east, to Notre Dame Bay in the northeast. Those schools located at the extreme points of the district are separated by distances in excess of 400 kilometres of road.

The district has eight schools accessible only by ferry. These ferry trips range from five minutes to ninety minutes one way.

Student populations ranged from six students at Bayview Primary in Nippard's Harbour to 837 students at Gander Academy, which saw an increase in student population from the year before.

Shared Commitments

Nova Central School District works in partnership with several organizations to deliver quality programs and services to its students.

Department of Education

Operational and capital funding is provided to the school district by the Department of Education. Nova Central School District plans for the delivery of educational services within the resources provided by the department.

School Councils

Nova Central School District values input by members of the school community. It supports the establishment of school councils as required by the *Schools Act, 1997*. School councils serve as advisory bodies to schools and facilitate parent and community involvement.

Centre for Distance Learning and Innovation (CDLI)

The district works with the Centre for Distance Learning and Innovation to deliver specific high school curriculum via distance technology to students in our rural schools. The CDLI learning environment is immediate, easy to update and provides a variety of content and ways for students to interact with teachers and each other. In 2006-07, CDLI reported 558 course registrations for 353 different students in 35 schools throughout Nova Central School District.

Department of Health and the Central Regional Integrated Health Authority

Nova Central School District partners with Central Health and the Departments of Education and Health and Community Services to implement the Healthy Students-Healthy Schools initiative. Through this integrated approach, a jointly managed school health promotion liaison position has been established at the district office in Gander and resources are provided to support student well-being through healthy eating, active living and being smoke free.

Active Living Committee – Central

The district continued to partner with the Active Living Committee, Central Health and Service Canada to expand the Active Schools Project throughout Nova Central School District. In 2006-07, quality daily physical activity (QDPA) was introduced in an additional 32 schools, for a total of 52 schools. Teachers were trained and resourced to facilitate 20 minutes of physical activity per day on non-gym days.

Computers for Schools Program

Computers for Schools refurbishes computers and related equipment donated by governments and businesses. These computers are distributed across Canada to schools, libraries and registered not-for-profit learning organizations. In 2006-07, approximately 600 computers were provided to schools in Nova Central School District, and some funding was also provided through the federal government for technology support, including two summer students. School computer laboratory upgrades were also carried out in a number of schools.

Service Canada

Nova Central School District partnered with Service Canada in 2006-07 to support its Active Schools Program, Computers for Schools Program and library services through the establishment of several Job Creation Partnership (JCP) positions.

Canadian Heritage

The Department of Canadian Heritage is responsible for national policies and programs that promote Canadian content, foster cultural participation, active citizenship and participation in Canada's civic life, and strengthen connections among Canadians. Through the Official Languages in Education initiative the district receives funding to help increase the numbers of students in French second language programs; offer special curriculum, student initiatives and professional development for teachers; and to provide a French program specialist position. The district also participates in the national Odyssey program, welcoming several French language assistants each year.

Other Community Agencies

Nova Central School District works with a variety of other community agencies to support educational attainment and student well-being. Many schools in the district work in partnership with other agencies to deliver programs and services, including municipalities, family resource centres, child care agencies, health services and police.

Highlights/Accomplishments

The 2006-07 school year was the third year of operation for the Nova Central School District, and the first year of implementation for its 2006-08 Strategic Plan. The following are highlights of what was achieved during this time:

BOARD

Policy Development and Planning

- The board of trustees began to update and merge governance policies from the two previous school boards, and to develop new policies.
- Internal and external environmental scans were conducted, to ensure stakeholder contributions to the district's strategic plan. Internal stakeholders included district staff and school staff. External stakeholders included school councils.

PROGRAMS AND SERVICES

Student Achievement

- The district strengthened its efforts to improve student achievement and student assessment. In the fall of 2006, five professional development sessions focusing on student assessment and evaluation were held throughout the district for all administrators and teaching staff.
- A district student achievement committee was formed. District, school and student performances were reviewed in all key subject areas, consultations were carried out and a plan to improve student achievement was developed.
- Two new Senior Education Officer positions, with responsibilities for school growth and development and student achievement, were implemented in late 2006.
- An intermediate math intervention program was introduced.
- New itinerant teacher positions were implemented for Math and Science (small k-12 schools) and Physical Education.
- The Leadership at Work program was expanded to include 77 new and aspiring administrators.



Student Support Services and Safe and Caring Schools

- The Department of Education carried out a Pathways/Individualized Student Support Services Plan (ISSP) review in 2006-07. District staff organized and participated in focus groups and made a presentation and recommendations to the ISSP Review Commission.
- The district planned a more inclusive model of service delivery for students presenting with behavioural challenges. It was decided that the district would provide school-based supports and no longer operate separate alternate schools, beginning in the 2007-08 school year. Transitional resources were allocated for schools impacted by the decision.
- In addition to ongoing professional development for teachers with respect to students with special needs, administrators in the district also participated in two days of training on positive school-wide behaviour supports.
- The Department of Education and the district introduced a pilot project for allocation of student assistant time to schools in 2006-07. As a result, a bulk allocation was given to the district which then allocated time to individual schools. The district completed the allocations and appeals within the proposed timelines. It is expected that this new model will allow for a smoother process in meeting student and school needs.
- The Safe and Caring Schools Policy was finalized and submitted to senior management for review.

Other Program Highlights

- The 2006-07 school year was the second year of the district's joint initiative with the Department of Education entitled "Cultural Connections: A Provincial Arts and Culture Strategy". The three components of this initiative were fine arts equipment, LEGACY Special Project and Learning Partners. In total, approximately \$275,000 was spent to buy new fine arts equipment, support student travel and a visiting artists' program.
- The Active Schools Project was expanded to an additional 32 schools, for a total of 52 participating schools.



HUMAN RESOURCES

- The human resources division was restructured and two new positions, Senior Administrative Officer for Human Resources and an additional Human Resources Officer position, were established.
- A human resources committee developed a performance appraisal model for all support staff, for implementation starting in 2007-08.

FINANCE

- There were a significant number of capital projects funded by the Department of Education in 2006-07 and a number of upgrades, extensions and renovations were able to be completed at schools in the district. The upgrades included replacement of windows, roofs and school lockers, as well as fire safety equipment.
- Through the student transportation division, a concerted effort was made to address issues identified by bus drivers. As a result, radios were installed on busses and a conduct form was developed for use by bus drivers. Training was also carried out on a number of topics, including bullying and behavioural management, as part of the Safe and Caring Schools initiative.

Outcomes of Objectives

STRATEGIC ISSUES

The four governance issues prioritized for inclusion in this plan are:

1. Communications
2. Constitution, bylaws and policies
3. School restructuring
4. Student academic achievement.

Issue One: Communications

Nova Central School District recognizes its responsibility to communicate with external stakeholders. Through the strategic planning process, the board identified communications as a priority in order to fulfil its role effectively.

Goal One: By June 30, 2008, the Nova Central School Board has implemented a communications plan.

Measure: Communications Plan

Indicators:

- Compared the number of regular scheduled annual meetings with school council chairs, local trustees and Director of Education to the number outlined in the plan
- Compared the number of community meetings scheduled to gather input and share information on restructuring to the number outlined in the plan
- Communicated trustee roles
- Used the process outlined in the plan to introduce trustees to the public

Objectives:

1. By June 30, 2007, the Nova Central School Board has a communications plan.

Measure: Written plan

Indicators:

- Prepared the document (definition; audience; mechanisms; and evaluation process)
- Approved, by motion of the board, the document

Results and Benefits

In 2006-07 the board held monthly meetings that were open to the public and advertised through local media. The board of trustees and the Director of Education also facilitated

a consultation process with school councils. The councils were requested to identify issues facing their school and priorities which they felt should be included in the district's strategic plan for 2006-08. Meetings were held with council chairs in nine different areas throughout central NL. These areas were:

Baie Verte	Springdale	Grand Falls-Windsor
Harbour Breton	Botwood	Gander
New World Island	New-Wes-Valley	Lewisporte

In addition to the above, the Director of Education made presentations or attended meetings about various district matters, at the request of a number of community groups. These meetings may also have involved board representatives or the chair. The meetings included:

- School openings at Leading Tickle Primary, Pheonix Academy, Holy Cross School Complex and Botwood Collegiate (expansion).
- Programming consultations with parents at Long Island and Eastport
- Consultations regarding school restructuring:
 - Robert's Arm (school council, parents)
 - Pilley's Island (school councils, parents)
 - Musgrave Harbour (school council)
 - Lumsden (parent meeting – senior high)
 - King's Point (public meeting)
 - New Wes Valley (school councils)
 - Lewisporte (school council chair)
 - Grand Falls-Windsor (3 meetings with school councils; 1 meeting with town council)
 - Middle Arm/Burlington (school council, parents)
 - Glovertown/Eastport (school councils)
 - Fogo Island (Development Association and other community groups)
 - Harbour Breton (school councils)
- Rural Secretariat committee meetings (two)

A communications committee was established by the board to develop the communications plan for Nova Central School District. The committee was established in the Spring of 2006 and met once in the 2006-07 school year. Initially, the committee focused on increasing the profile of the board of trustees and increasing awareness about Nova Central School District. To support this, the committee commenced work on a communications calendar for the school year.

Variiances

A draft communications calendar was prepared but a communications plan was not approved by the Board prior to June 2007. It was recognized that staff support would be required to help implement the activities outlined. The committee also identified that the district's website needed to be revised and printed materials needed to be developed in order to better communicate with its stakeholders.

Objectives 2007-08:

2. By June 30th, 2008 the Nova Central School Board has implemented the communications plan.
- Measure:** Activities being carried out in accordance with an approved communications plan.
- Indicators:**
- Communications plan approved by the board
 - Responsibility for communications assigned to district office staff
 - Activities from communications calendar being implemented
 - Evaluation process in place for communications plan.

Issue Two: Constitution, Bylaws and Policies

During an internal and external environmental scan that was conducted as part of the strategic planning process, it became evident that the board needed to review its constitution and bylaws. It was also clear that the board could not continue to operate using the two sets of policies which had been constructed prior to amalgamation in 2004. Therefore, based on the evidence and the board's belief that it is essential to give clear directions to the Director of Education to establish board processes, to establish outcomes for its lines of business and to set the direction for the organization, it was determined that this board would revisit the current constitution, bylaws, and policies.

- Goal Two:** By June 30, 2008, the Nova Central School Board has approved the revised constitution, bylaws, and governance policies.
- Measure:** Approved constitution, bylaws, and governance policies
- Indicators:**
- Wrote policies
 - Wrote constitution
 - Wrote bylaws
 - Approved, by motion of the board, the constitution
 - Approved, by motion of the board, the bylaws
 - Approved, by motion of the board, the governance policies

Objectives:

1. By June 30, 2007, the Nova Central School Board has a draft revised constitution, bylaws, and governance policies
- Measure:** Draft constitution, bylaws, and governance policies
- Indicators:**
- Drafted revised constitution
 - Drafted revised bylaws
 - Drafted revised governance policies

Results and Benefits

The constitution and bylaws of Nova Central School District have been revised.

In 2006-07 the board of trustees began working with an external facilitator to revise the constitution and bylaws and to update and develop governance policies. Over the course of the year, the board held five planning sessions and a retreat to work on the strategic plan. As a result of this work, the constitution and bylaws were revised.

The trustees also began to revise the governance policies. The process established for approval of all three items was that when the policies were prepared as a final draft, they would be reviewed by the board again before being sent to stakeholders for consideration. After final discussion and a motion of the board, the new constitution, bylaws and policies would be sent to the Minister of Education for consideration.

Variiances

The board has not yet approved the constitution and bylaws as revised. Since work is still continuing on board policies, it was agreed that it would be better to approve all three items at the same time since some new policies may require additional changes in the constitution and bylaws.

According to the progress made in 2006-07, it is anticipated that a new constitution, bylaws and policies of the board will be approved by June 2008, in line with the strategic plan.

Objectives 2007-08:

2. By June 30, 2008, the Nova Central School Board has approved revised constitution, bylaws, and policies.

Measure: Approved revised constitution, bylaws and policies

Indicators:

- Revised constitution
- Revised bylaws
- Revised governance policies.

Issue Three: Restructuring

Restructuring is an issue for the board and all stakeholders. Therefore, in order to continue to improve the education of the students in the central region it was determined, based on the outcomes of the external and internal environmental scans, that it is necessary to review the current plan. This is necessary for three reasons:

- To assess the outcomes for students based on past restructuring
- To review future enrolment projections and the academic and safety needs of students
- To align priorities in harmony with the Department of Education and district stakeholders.

Goal Three By June 30, 2008, the Nova Central School Board has approved a revised restructuring plan.

Measure: Revised restructuring plan

Indicators:

- Completed the revised plan
- Approved, by motion of the board, the plan

Objectives:

1. By June 30, 2007, the Nova Central School Board has revised its restructuring plan based on actions taken in 2006.

Measure: Revised, based on past action, the restructuring plan

Indicators:

- Analyzed actions taken
- Analyzed input regarding the needs across the district
- Submitted a capital application to the Department of Education

Results and Benefits

The Finance and Property Committee of the board held five meetings in 2006-07. That committee had responsibility for providing information to the board on revisions to the restructuring plan.

The existing five-year restructuring plan that was approved in 2005 was analyzed. As a result of the review, the trustees determined that the board did not have the ability to make recommended changes based on the timelines outlined in the plan. This is because a number of the projects require significant capital funding that would have to be approved and allocated by the Department of Education.

The future approach is to determine priorities and the sequence for restructuring, without set timelines. The scheduled for implementation of those items would be dependent on government approval and carried out according to the availability of resources from the department.

The capital application submitted to the Department of Education for 2006-07 noted the priorities from the district for capital funding.

It was also determined that professional advice was required to determine the most appropriate changes, given the existing infrastructure. With the financial assistance of the department, consultants were appointed to review the schools systems in Grand Falls-Windsor, Harbour Breton and New-Wes-Valley.

There were also three changes from the existing plan implemented at the end of the 2006-07 school year, effective for September 2007.

1. The kindergarten to grade Three school at South Brook was closed and those students were transferred to Indian River Academy in Springdale.
2. Senior high students (Levels I, II, III) from Lumsden School Complex were transferred to Lester Pearson Memorial High in Wesleyville, and the school was renamed Lumsden Academy.
3. MSB Regional Academy in Middle Arm was renovated, MW Jeans Academy in Burlington was closed and all students were transferred to the Middle Arm school.

Ongoing consultations were held in the district as required regarding school restructuring. This included meetings with school councils, town councils, parents and the general public.

Variances

The district is on target with its objectives for 2007 regarding school restructuring. A draft revised restructuring plan was tabled at the regular meeting of the school board in June 2007, for discussion and final approval by the trustees by June 2008.

Objectives 2007-08:

2. By June 30, 2008, the Nova Central School Board has a revised infrastructure plan for 2008-2013.

Measures: Approved restructuring plan for 2008-2013

Indicators:

- Consultations carried out regarding school restructuring
- Motion to approve the revised plan
- Submission of the plan to the Department of Education for consideration

Issue Four: Student Academic Achievement

Based on an analysis of district statistics, it was noted that the Nova Central School District has a disproportionate number of students enrolling in courses which do not enable them to graduate with an academic or honours high school certificate. Therefore, based on the belief that students in Central Newfoundland are as capable as students elsewhere in the province, it was determined that it is necessary to focus on increasing the percentage of students who finish school with an academic or honours certificate.

Goal Four: By June 30, 2008, the Nova Central School Board has increased the number of students graduating with academic/honours certificates by two per cent over the June 2006 percentage.

Measure: Percentage of students graduating with academic/honours certificates

Indicators:

- Examined results from public exams
- Compared the percentages, in 2006 and 2008, of academic/honours graduates

Objectives:

1. By June 30, 2007, the Nova Central School Board has a plan implemented to improve high-school student achievement at the academic/honours level.

Measure: Plan to improve achievement

Indicators:

- Implemented the plan (containing professional development targeted to teachers and principals at junior and senior high; identifying schools graduating students from general programs; and, identifying needs arising from school plans)
- Analyzed statistics regarding actions taken in year one of plan

Results and Benefits

A plan has been developed by the programs division of Nova Central School District to increase the number of students graduating with academics/honours certificates by two percent, by June 2008.

A district student achievement committee, consisting of principals and program staff, was formed following a board strategic planning session that was held in December 2006. The committee met four times over the course of the 2006-07 school year.

In addition to the committee meetings, principals' meetings and a retreat were held in November 2006, February 2007 and March 2007. The primary focus for those meetings was the development of a student achievement plan. At the November 2006 meeting the principals reviewed criterion reference testing results (CRTs) and public exam results from the previous year(s). They also discussed the trends, successes and challenges as well as appropriate interventions.



The baseline information for the plan was identified as the June 2006 results:

- For 2005-06 there were 1,107 students eligible to graduate
- Nine hundred ninety-five students (89 percent) graduated
- One hundred seventy-three students (17.4 percent) graduated with honours
- Three hundred sixty-two (36.4 percent) graduated with academic status
- Four hundred sixty (46.2 percent) graduated with general status.

A plan was developed to improve student achievement, with implementation beginning in the Spring of 2007. The plan was in line with provincial strategic directions and district goals. It outlined 34 initiatives or actions intended to improve academic supports and student achievement.

It was agreed that in order to increase the number of students graduating with honours/academic certificates in June 2007, the district needed to focus on students in Level III. One of the actions taken was to identify senior students at risk of failing Math 3204, and provide additional tutoring for the course.

Variances

A comprehensive plan to improve student achievement was in place by the Spring of 2007. The first step was to ensure that students were enrolled in appropriate and challenging programs at both the intermediate and senior high levels, and to then make sure that they are supported to be successful in those programs. Implementation began late in the 2006-07 school year and it may take several years to be able to assess the full impact of the various strategies. Evaluation of the plan will begin in 2007-08.

Objectives 2007-08

2. By June 30, 2008, the Nova Central School Board has achieved a two per cent increase in the number of students graduating with academic/honours certificates as compared with the 2006 percentages.

Measure: Percentage of students graduating with academic/honours certificates

Indicators:

- Implementation of student academic achievement plan
- Evaluation of the student academic achievement plan
- Analysis of results of public exams and final marks 2007-08.

Opportunities and Challenges Ahead

The 2006-07 school year reflected a tremendous amount of work at the district and school level. All divisions were tackling major strategies to make operations more efficient and effective, and the board of trustees was working to develop consistent governance policies for the district. As we move in to 2007-08 several opportunities and challenges are evident:

Opportunities

- The development of a new strategic plan will provide for a new round of consultations with school councils throughout the district.
- Increased funding from the Department of Education has enabled the district to address many capital and maintenance issues, and to support the restructuring of the school system. This includes the building of a new Kindergarten-Grade 12 school in Baie Verte, to commence in 2007-08.
- Program funds from the Department have been allocated by the district to support teachers in the classrooms, recruit or train specialists and to provide enhanced curriculum supports. The district expects to build on this to support student academic achievement in our district over 2007-08.
- The third year of the Cultural Connections Program will continue to improve Fine Arts resources in Nova Central School District.
- Funding along with provincial and district initiatives to promote good student health will continue to improve food choices at schools and the focus on active living.
- New career information specialist positions will be established through a partnership between the Departments of Education and Human Resources Labour and Employment and Nova Central School District. These specialists will work with students and teachers to enhance career exploration and post-secondary/employment options for students.
- There were seven skilled trades pilot courses in Nova Central School District during 2006-07, with a plan to expand to two additional schools in 2007-08.

Challenges

- The deliver of quality educational services to a declining school population, spread over a large geographic area.
- The maintenance and upgrading of aging school buildings
- The successful implementation of all aspects of the student academic achievement plan
- The lack of after-hours bussing for students who are bussed to centralized schools from small communities; it impacts student inclusion and attitudes about school restructuring
- The recruitment of qualified people for many staff positions especially teaching specialists.

Financial Statements 2006-07

The following sections highlight our more significant business activities during 2006-07. Further information can be obtained by reviewing the Board's Audited Financial Statements for year ending June 30, 2007 contained in Appendix C.

Finances

The board's audited financial statement shows an accumulated deficit of \$18,454,667 and has decreased from \$28,429,802 in 2005-06. The deficit is largely the result of an accounting policy change requiring the board to report its severance liability for all employees. The amount reported at June 30, 2007 for teachers' severance accrual is \$17,340,595 and the amount of severance accrual reported for the non-teaching staff is \$2,654,673. The reduction from an accumulated deficit of \$28,429,802 in 2005-06 to \$18,454,667 in 2006-07 is largely due to the recognition of \$9,833,925 for teacher's summer pay. The above accounting entries are made in accordance with generally accepted accounting principles. It should be noted that there are no accounts receivables recorded from the Department of Education for the teacher severance liability recorded for teaching staff. The above accruals have a significant impact on the board's financial position and factoring out the above accruals results in a significant reduction in its reported accumulated deficit.

Capital Debt

The total amount of capital loans outstanding as of June 30, 2007 is \$10,287,840. Included in this amount is \$8,703,257 for school bus replacement, \$1,355,983 for energy performance contracting, \$191,815 for school construction and \$36,785 for service vehicles.

Capital Construction

A significant number of projects were funded through the Department of Education. The funding included projects such as: window replacements; fire safety upgrades; roofing; extensions and renovations; and the replacement of school lockers, etc.

This funding, along with other construction projects that were covered by the Department of Education, has contributed to the board's positive financial position at June 30, 2007.

Appendix A

Nova Central School District BOARD MEMBERS AND BOARD COMMITTEES 2006-07

Mr. Clar Brown
P. O. Box 286
Baie Verte, NL A0K 1B0
A0G 2L0

Mr. Peter Budgell
13 Main Street
Bishop's Falls, NL A0H 1C0

Ms. Kim Cheeks
25 Alcock Crescent
Gander, NL A1V 1K3

Mr. John George
P. O. Box 382
Harbour Breton, NL A0H 1P0

Mr. Peter Gibbons
P. O. Box 73
Lumsden, NL A0G 3E0

Mr. Robert Hannaford
P. O. Box 2017
Northern Arm, NL A0H 1B0

Mr. Newman Harris
P. O. Box 23
Summerford, NL A0G 4E0

Mr. Thomas Kendell
75 Southcott Drive
Grand Falls-Windsor, NL A2A 2P2

Mr. Hubert Langdon
P. O. Box 28
English Harbour West, NL
A0H 1M0

Mr. Kerry Noble
131 Memorial Drive
Gander, NL A1V 1A9

Mr. Scott Pritchett
P. O. Box 28
Gambo, NL A0G 1T0

Mr. William Sceviour
P. O. Box 134, R.R. #1
Lewisporte, NL A0G 3A0

Ms. Ann Sparkes
58 Circular Road
Springdale, NL A0J 1T0

Ms. Audrey Whiteway
General Delivery
Aspen Cove, NL A0G 1A0

Mr. Greg Woolfrey
224 Grenfell Heights
Grand Falls-Windsor, NL
A2A 2J2

**Nova Central School District
BOARD COMMITTEES
2006-07**

Finance/Property

Scott Pritchett (Chair)
Clar Brown
Newman Harris
Greg Woolfrey

Programs

John George (Chair)
Peter Budgell
Peter Gibbons

Human Resources

Kerry Noble (Chair)
Kim Cheeks
Audrey Whiteway

Student Support Services

Hubert Langdon (Chair)
Ann Sparkes
Bill Sceviour
Robert Hannaford

Executive

Thomas Kendell (Chair)
Scott Pritchett
John George
Hubert Langdon

Communications

Kim Cheeks (Chair)
John George
Ann Sparkes

Appendix B:

Enrollment by Grade and School, NCSD/2006-07																	
School	K	1	2	3	4	5	6	7	8	9	L1	L2	L3	L4	Total 06	Total 05	Diff
A.R. Scammell Academy	1	1	0	2	2	3	1	2	3	2	4	4	3	1	29	30	-1
Avoca Collegiate	8	10	10	6	9	5	1	5	8	8	0	0	0	0	70	65	5
Baie Verte Academy	21	18	21	21	32	25	39	0	0	0	0	0	0	0	177	191	-14
Baie Verte Collegiate	0	0	0	0	0	0	0	29	38	34	52	47	46	1	247	262	-15
Bay d'Espoir Academy	12	21	12	14	18	21	18	25	20	22	37	24	33	0	277	273	4
Bayview Primary	1	1	2	2	0	0	0	0	0	0	0	0	0	0	6	10	-4
Bishop Falls Academy																73	
Botwood Collegiate	0	0	0	0	0	0	0	56	59	50	54	54	73	0	346	352	-6
Brian Peckford Elementary	13	14	13	8	0	0	0	0	0	0	0	0	0	0	48	48	0
Cape John Collegiate	0	0	0	0	0	0	0	22	30	22	20	24	26	0	144	157	-13
Centreville Academy	11	10	5	17	7	14	7	13	15	0	0	0	0	0	99	88	11
Charlottetown Elem.	4	3	4	3	0	0	0	0	0	0	0	0	0	0	14	13	1
Cottrell's Cove Academy	2	1	2	1	5	6	3	1	4	2	3	4	0	0	34	38	-4
Deckwood Elementary	1	1	2	4	0	0	0	0	0	0	0	0	0	0	8	12	-4
Dorset Collegiate	0	0	0	0	0	0	0	27	23	29	30	39	30	0	178	203	-25
Exploits Valley High	0	0	0	0	0	0	0	0	0	0	236	186	165	11	598	597	1
Exploits Valley Intermediate	0	0	0	0	0	0	0	159	142	161	0	0	0	0	462	480	-18
Fitzgerald Academy	14	15	8	13	18	23	14	20	21	23	26	26	14	0	235	239	-4
Fogo Central Academy	13	19	17	19	22	19	19	35	31	25	23	38	36	2	318	361	-43
Gander Academy	125	110	125	121	128	129	99	0	0	0	0	0	0	0	837	827	10
Gander Collegiate	0	0	0	0	0	0	0	0	0	0	123	140	120	14	397	400	-3
Gill Memorial Academy	9	14	14	5	16	6	10	5	14	10	13	16	18	0	150	170	-20

Annual Report 2006-07

School	K	1	2	3	4	5	6	7	8	9	L1	L2	L3	L4	Total 06	Total 05	Diff
Glovertown Academy	23	27	21	27	25	36	31	29	41	34	38	43	37	2	414	415	-1
Green Bay South Academy	17	25	13	18	27	33	24	0	0	0	0	0	0	0	157	156	1
Greenwood Academy	19	18	14	24	14	16	19	30	24	20	0	0	0	0	198	210	-12
H.L. Strong Academy	0	1	0	1	1	1	0	0	2	1	1	1	0	0	9	10	-1
Helen Tulk Elementary	31	30	42	39	32	36	37	0	0	0	0	0	0	0	247	247	0
Heritage Academy	3	4	3	1	0	0	0	0	0	0	0	0	0	0	11	11	0
Hillside Elementary	15	15	19	14	18	20	20	0	0	0	0	0	0	0	121	126	-5
Hillview Academy	8	8	12	11	12	13	9	8	13	15	0	0	0	0	109	111	-2
Holy Cross School Complex	6	4	7	10	6	4	9	11	18	9	18	21	16	0	139	152	-13
Indian River Academy	23	32	36	31	34	38	47	0	0	0	0	0	0	0	241	263	-22
Indian River High	0	0	0	0	0	0	0	45	46	43	42	51	67	6	300	309	-9
J.M. Olds Collegiate	0	0	0	0	0	0	0	28	28	30	39	36	28	0	189	190	-1
Jane Collins Academy	0	0	0	0	0	0	0	0	0	38	50	43	31	8	170	185	-15
John Watkins Academy	5	9	4	9	9	9	4	5	8	8	6	13	12	0	101	107	-6
King Academy	0	0	0	0	0	0	0	29	28	25	22	19	38	0	161	168	-7
Lakeside Academy	3	10	6	5	8	6	9	7	6	10	2	11	4	0	87	93	-6
Lakewood Academy	17	20	9	17	12	21	10	16	14	15	15	24	12	0	202	211	-9
Leading Tickles Elementary	3	5	4	6	0	0	0	0	0	0	0	0	0	0	18	17	1
Leo Burke Academy	0	0	0	0	0	0	0	32	36	38	66	58	52	4	286	207	79
Lester Pearson High	0	0	0	0	0	0	0	30	32	33	42	35	45	2	219	240	-21
Lewisporte Academy	42	46	66	50	50	59	51	52	44	57	0	0	0	0	517	517	0
Lewisporte Collegiate	0	0	0	0	0	0	0	0	0	0	104	112	102	0	318	336	-18
Long Island Academy	0	0	1	0	2	1	2	3	4	4	2	0	8	1	28	38	-10
Lumsden School Complex	7	11	8	4	7	9	9	8	11	4	9	11	21	1	120	126	-6
M.W. Jeans Academy	5	10	7	4	5	10	9	0	0	0	0	0	0	0	50	58	-8

Annual Report 2006-07

School	K	1	2	3	4	5	6	7	8	9	L1	L2	L3	L4	Total 06	Total 05	Diff
MSB Regional Academy	6	5	4	8	8	4	11	21	11	18	29	24	20	0	169	177	-8
Memorial Academy, Botwood	42	52	50	56	54	55	54	0	0	0	0	0	0	0	363	390	-27
Memorial Academy, Wesleyville	18	16	25	17	26	19	23	0	0	0	0	0	0	0	144	159	-15
Millcrest Academy	0	0	0	0	103	84	103	0	0	0	0	0	0	0	290	303	-13
New World Island Academy	18	29	30	34	34	33	36	42	39	34	42	60	52	1	484	518	-34
Phoenix Academy	15	28	6	20	10	12	17	23	24	28	22	27	21	1	254	238	16
Point Leamington Academy	5	3	8	3	6	14	8	11	15	11	15	19	20	0	138	154	-16
Riverwood Academy	22	27	24	32	22	22	21	23	21	35	24	30	25	3	331	340	-9
Sandstone Academy	5	4	1	1	5	3	2	0	0	0	0	0	0	0	21	22	-1
Smallwood Academy	27	15	15	21	22	26	27	23	35	31	33	25	29	3	332	338	-6
South Brook Academy	4	7	4	7	0	0	0	0	0	0	0	0	0	0	22	23	-1
Sprucewood Academy	36	38	56	54	55	51	57	0	0	0	0	0	0	0	347	362	-15
St. Gabriel's All Grade	3	2	1	0	2	1	2	2	1	0	5	4	4	0	27	31	-4
St. Joseph's Elementary	15	15	22	28	21	20	22	0	0	0	0	0	0	0	143	164	-21
St. Paul's Intermediate	0	0	0	0	0	0	0	122	102	124	0	0	0	0	348	355	-7
St. Peter's All Grade	0	1	0	1	2	1	2	1	0	1	1	1	1	0	12	15	-3
St. Peter's Academy	2	4	4	1	0	4	4	5	3	0	8	1	4	1	41	50	-9
St. Stephen's All Grade	0	1	3	1	3	1	4	2	0	4	2	4	3	1	29	31	-2
Twillingate Elementary	18	19	30	23	29	18	29	0	0	0	0	0	0	0	166	179	-13
Valmont Academy	6	9	5	11	9	11	11	10	12	12	12	17	14	0	139	151	-12
Victoria Academy	5	0	4	4	4	2	0	1	1	4	4	4	5	0	38	39	-1
William Mercer Academy	15	14	20	17	22	10	17	17	16	0	0	0	0	0	148	157	-9
Woodland Primary	99	102	111	89	0	0	0	0	0	0	0	0	0	0	401	424	-23
TOTAL		823	930	935	956	954	951	1035	1043	1074	1274	1296	1235	63	13473	14012	-539

Appendix C

**AUDITED FINANCIAL STATEMENTS
2006-07**

NOVA CENTRAL SCHOOL DISTRICT
AUDITORS' REPORT
FINANCIAL STATEMENTS - JUNE 30, 2007

NOVA CENTRAL SCHOOL DISTRICT

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June 30, 2007

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AUDITORS' REPORT

To the Members of the Nova Central School District

We have audited the balance sheet of the current and capital funds of the Nova Central School District as at June 30, 2007, and the related statements of current revenues, expenditures and Board deficiency, and statement of changes in capital fund position for the year then ended. These financial statements are the responsibility of the Board's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at June 30, 2007, and the results of its operations and the changes in its capital financial position for the year then ended in accordance with the basis of accounting and as explained in Note 1 to the financial statements, which is in compliance with reporting requirements established for school boards in the Province of Newfoundland and Labrador by the Department of Education.

As required by Section 66(2) of the Schools Act, 1997, we report that all employees collecting, receiving and depositing cash are adequately bonded.

These financial statements, which have not been, were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are intended for the information and use of the Board and the Province of Newfoundland and Labrador and may not be appropriate for any other purpose.

Walters Hoffe
Chartered Accountants

Gander, Newfoundland

November 9, 2007

Nova Central School District
Balance Sheet
Year ended June 30

2007

2006

Assets

Current Assets

Cash (Supp. Info 1)	\$ 1,845,742	\$ 5,972
Accounts Receivable (Note 2)	12,246,460	3,649,867
Inventory, at cost	9,988	10,867
Prepaid Expenses (Supp. Info 3)	382,910	345,457
Deposit on Property & Equipment		3,519,942
Total Current Assets	<u>14,285,080</u>	<u>7,531,905</u>
 Restricted Cash - Scholarship Contributions	 643,510	 406,062
 Property and Equipment (Sch. 8)	 <u>176,174,490</u>	 <u>169,084,606</u>
	<u>\$ 191,103,080</u>	<u>\$ 177,022,573</u>

Liabilities and Board Equity

Current Liabilities

Bank indebtedness (Note 3)	\$ -	\$ 464,761
Accounts Payable and Accruals (Note 4)	12,744,475	15,722,449
Current Maturities (Sch. 9B)	1,401,795	1,107,520
Total Current Liabilities	<u>14,146,270</u>	<u>17,294,730</u>
 Scholarship Contributions	 643,510	 406,062
 Long Term Debt (Sch. 9)	 8,886,045	 6,962,070
 Accrued Support Staff Severance	 2,654,673	 2,612,279
 Accrued Teacher Severance	 17,340,595	 17,162,212
 Board Equity		
Investment in Capital Assets (Note 6)	165,886,654	161,015,022
Board Deficiency (Note 8)	<u>(18,454,667)</u>	<u>(28,429,802)</u>
Total Board Equity	<u>147,431,987</u>	<u>132,585,220</u>
Commitments (Note 7)		
	<u>\$ 191,103,080</u>	<u>\$ 177,022,573</u>

Approved: Thomas Kenell Chairperson

Robert D. Brown Treasurer

See accompanying notes.

**Nova Central School District
Statement of Current Revenues, Expenditures and
Board Deficiency**

Year Ended June 30	2007	2006
Current Revenues (Schedule 1)		
Local Taxation		
Provincial Government Grants	\$ 113,583,587	\$ 110,737,980
Donations		
Ancillary Services	56,580	65,119
Miscellaneous	1,590,373	2,077,904
	<u>115,210,540</u>	<u>112,881,003</u>
Current Expenditures		
Administration (Schedule 2)	\$ 2,963,083	\$ 2,497,733
Instruction (Schedule 3)	89,660,418	88,318,582
Operations and Maintenance (Schedule 4)	11,946,084	12,215,840
Pupil Transportation (Schedule 5)	10,287,891	9,235,806
Ancillary Services (Schedule 6)	-	-
Interest Expense (Schedule 9C)	33,471	16,947
Miscellaneous Expenses (Schedule 7)	-	-
	<u>114,890,947</u>	<u>112,284,908</u>
23 111		
Excess (Deficiency) of Revenue over Expenditure Before Teacher Severance, Summer Pay and Transfer to Capital	\$ 319,593	\$ 596,095
Teacher Severance	(178,383)	413,881
Teacher Summer Pay	9,833,925	251,658
Transfer to Capital	-	-
Net Increase (Decrease) In Board Equity	\$ 9,975,135	\$ 1,261,634
Board Deficit, beginning of period	(28,429,802)	(29,691,436)
Board Deficit, end of period	<u>(18,454,667)</u>	<u>(28,429,802)</u>

See accompanying notes.

**Nova Central School District
Statement of Changes in Capital Fund**

Year ended June 30	2007	2006
70 Capital Receipt		
71 Proceeds from Bank Loans		
011 School Construction	\$ -	\$ 442,850
012 Equipment	-	-
013 Service Vehicles	45,850	
014 Pupil Transportation	3,519,797	3,105,081
015 Other - Energy Performance Contracting	-	-
72 Department of Education Grants		
011 School Construction and Equipment	6,137,157	3,811,068
012 Other	226,643	133,750
73 Donations		
011 Cash Receipts	-	-
012 Non-Cash Receipts	-	-
013 Restricted Use	-	-
74 Sale of Capital Assets Proceeds		
011 Land	-	10,002
012 Buildings	151,175	-
013 Equipment	-	-
014 Service Vehicles	1,741	639
015 Pupil Transportation Vehicles	805	27,536
016 Other	-	-
75 Other Capital Revenues		
011 Interest on Capital Fund Investments	-	-
012 Premlums on Debentures	-	-
013 Recoveries of Expenditures	168,306	86,810
015 Insurance Proceeds	-	15,576
017 Miscellaneous	-	-
Total Capital Receipts		
77 Transfer from Reserve Account		-
78 Transfer to/from Current Fund		-
	<u>\$ 10,251,274</u>	<u>\$ 7,633,112</u>

See accompanying notes.

**Nova Central School District
Statement of Changes in Capital Fund (cont'd)**

Year ended June 30	2007	2006
80 Capital Disbursements		
81 Additions to Property and Equipment		
011 Land and Sites	\$ 79,817	\$ 617,542
012 Building	5,917,177	3,259,021
013 Furniture and Equipment - School	234,392	392,810
014 Furniture and Equipment - Other	244,678	127,146
015 Services Vehicles	76,173	34,337
016 Pupil Transportation	3,519,942	3,105,081
017 Other		
82 Principal Repayment of Loans		
011 School Construction	162,305	88,530
012 Equipment		
013 Services Vehicles	16,790	8,645
014 Other		
83 Miscellaneous Disbursements		
013 Other		
Total Capital Disbursements	\$ 10,251,274	\$ 7,633,112

See accompanying notes.

Nova Central School District Notes to the Financial Statements

June 30, 2007

1. Summary of Significant Accounting Policies

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

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

- a) Grants received by the Board from the Department of Education are recorded in either the current or capital funds depending on the project.
- b) Land, buildings and equipment are recorded in the accounts based on estimated values at January 1, 1997. Additions since that date are recorded at full cost in the capital fund.
- c) The Board does not calculate or record depreciation on any of its fixed assets.
- d) All capital expenditures financed out of current revenue funds are recorded as an expenditure in the current account.
- e) Principal Repayment of Pupil Transportation Loans are recorded as Current Expenditures. All other principal repayment of bank loans are recorded as Capital Expenditures.

Severance Pay

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

Severance pay for teachers is paid through the Department of Education. An amount of \$1,428,199 has been paid during the 2006-07 fiscal period and is included in employee benefits for teachers.

**Nova Central School District
Notes to the Financial Statements**

June 30, 2007

		<u>2007</u>
2. Accounts Receivable		
<u>Current</u>		
11 131	Provincial Government Grant	\$ 10,488,595
	132 Transportation	558,682
	133 Federal Government	332,522
	134 School Taxes	
	136 Other School Boards	
	137 Rent	
	138 Interest	-
	139 Travel Advances and Misc.	529,415
 <u>Capital</u>		
11 231	Department of Education-Capital Grants	339,246
	233 Local Contributions	
	234 Other School Boards	
	235 Other	
		<u>12,246,460</u>
Less: Allowance for uncollectible Government grants		
		<u>\$ 12,246,460</u>

3. Bank Indebtedness - Current

21 131	On Operating Credit	
	132 On Current Account	
		<u>\$ -</u>

**Nova Central School District
Notes to the Financial Statements**

June 30, 2007

4. Accounts Payable and Accruals		2007
<u>Current</u>		
21	111 Trade Payables	\$ 590,020
	112 Accrued - Liabilities	259,545
	113 - Interest	7,556
	114 - Wages	819,019
	115 Payroll Deductions	32,743
	116 Retail Sales Tax	
	117 Deferred Grants	356,273
	119 Summer Pay - Teacher	10,086,802
	122 Department of Education	87,987
<u>Capital</u>		
21	211 Trade Payables	
	212 Accrued - Liabilities	
	213 - Interest	
	217 Deferred Grants	504,530
	218 Other	
		\$ 12,744,475

5. Reserve Account - Capital

Description:

Balance, beginning of period	\$	-
Less: Transfer to Capital Fund		-
Add: Transfer from Board Equity		-
Balance, end of period	\$	-

Nova Central School District
Notes to the Financial Statements

June 30, 2007

	<u>2007</u>
5A. Reserve Account - Current	
Description:	
Balance, beginning of period	\$ -
Less: Current Expenditures	<u> </u>
Add: Transfer from Board Equity	<u> </u>
Balance, end of period	<u>\$ -</u>

**Nova Central School District
Notes to the Financial Statements**

June 30, 2007

		<u>2007</u>
6. Investment in Capital Assets		
Balance, June 30, 2006		\$ 161,015,022
Transfer of Operating Funds to Capital Fund		-
Transfer from Reserve		-
Grants - Department of Education-Capital Projects	6,137,157	
- Other	<u>226,643</u>	6,363,800
Proceeds from Sale of Capital Assets		
- Buildings	151,175	
- Vehicles	1,741	
- Buses	<u>805</u>	153,721
Recoveries of Expenditures		168,302
Insurance Proceeds		<u>-</u>
		167,700,845
Deduct Adjustments:		
Cost of Assets Sold - Buildings	2,718,495	
- Buses	183,358	
- Service Vehicles-Mtce.	49,229	
- Service Vehicles-Bussing	<u>31,212</u>	2,982,294
		164,718,551
Add Adjustments:		
Other - Pupil transportation loan payments made by current fund	998,125	
Energy Performance loan payments made by current fund	<u>169,978</u>	1,168,103
23 221 Investment in Capital Assets, end of period		<u>\$ 165,886,654</u>

**Nova Central School District
Notes to the Financial Statements**

June 30, 2007

7. Commitments

At the Balance Sheet date, the District had the following commitments:

The District has entered into lease agreements with estimated future payments for the next five years as follows:

2008 - \$183,436
2009 - \$145,653
2010 - \$138,623
2011 - \$77,681
2012 - \$77,661

8. Board Deficiency

Opening Board Deficiency, June 30, 2006	(28,429,802)
Net Increase(decrease) in Board Equity (Page 3)	<u>9,975,135</u>
Board Deficiency, June 30, 2007	<u>\$ (18,454,667)</u>

**Nova Central School District
Notes to the Financial Statements**

June 30, 2007

9. Department of Education Receivables and Payables

As at June 30, 2007 the Board has recorded the following receivables from the Province of Newfoundland & Labrador - Department of Education.

Accounts Receivable - Current

Amounts due re: Teacher Summer Pay	10,086,802
Amounts due re: School Operations	401,793
Amounts due re: Insurance - Carmanville/Eastport	228,735
Amounts due re: Transportation	556,682
Amounts due re: Miscellaneous	633,202
	<u>\$ 11,907,214</u>

Accounts Receivable - Capital

Amounts due re: School Construction	339,246
	<u>\$ 339,246</u>

Accounts Payable

Amounts due re: Other	87,987
Amounts due re: Teachers Payroll	
	<u>\$ 87,987</u>

**Nova Central School District
Current Revenues**

Schedule 1

Year Ended June 30	2007	2006
<u>Current Revenues</u>		
31 010 Local Taxation		
011 School Taxes		
32 010 Provincial Government Grants		
011 Regular Operating Grants	\$ 18,703,773	\$ 17,414,551
012 Special Grants (Details on bottom of Schedule 1)	484,447	520,644
013 Payroll Tax	1,437,412	1,401,406
Salaries and Benefits		
017 Directors and Assistant Directors	766,024	718,650
021 Regular Teachers	77,283,651	77,126,686
021 Student Assistants	1,978,340	1,990,130
022 Substitute Teachers	2,935,899	2,565,702
030 Pupil Transportation		
031 Board Owned	8,745,964	7,774,533
032 Contracted	890,665	785,150
033 Special Needs	357,412	363,444
034 Other - GST On Contracts	-	77,084
	<u>113,563,587</u>	<u>110,737,980</u>
33 010 Donations		
012 Cash Receipts	-	-
013 Non Cash Receipts	-	-
014 Restricted Use	-	-
	<u>-</u>	<u>-</u>
34 010 Ancillary Services		
011 Revenue from Rental of Residences		
015 Interest on Schools		
021 Revenues from Rental of Schools and Facilities (Net)	6,476	11,015
022 Internally Generated Funds - Snow Clearing and Other Incentives	50,104	54,104
031 Cafeterias		
032 Other		
	<u>56,580</u>	<u>65,119</u>

**Nova Central School District
Current Revenues**

Schedule 1 (cont'd)

<u>Year Ended June 30</u>		<u>2007</u>	<u>2006</u>
<u>Current Revenues</u>			
35	010	Miscellaneous	
	011	Interest on Investments	70,630
	012	Bus Charters	-
		Regular	271,361
		Lunch Hour Runs	129,917
			101,065
	015	Institutes	
	021	Recoveries of Expenditures	693,735
	022	MUN Grant	1,174,478
		Internship Program	
		STEMNET	
		Intensive French	
	031	Revenues from Other School Boards	
	051	Insurance Proceeds	65,787
	061	Bilingual Education Revenue	394,231
	071	Operating Revenues from Native Peoples Grant	
	081	Miscellaneous Federal Grant	36,879
	091	Textbooks	172,261
	092	Sundry	134,286
			316,599
			45,642
			<u>1,590,373</u>
			<u>2,077,904</u>
36	011	Transfer from Capital	
		Total Current Revenues	\$ 115,210,540
			\$ 112,881,003

**Nova Central School District
Current Revenues**

Schedule 1 (cont'd)

<u>Year Ended June 30</u>	<u>2007</u>	<u>2006</u>
Special Grants		
French Monitor	35,386	41,011
French - immersion		23,225
French Teacher Aide	33,163	38,221
French Enrichment		41,927
CFT Teacher TP - French	3,737	13,066
CFT Administration TP - French	4,794	18,405
French - Teaching Math	3,281	
French - Integrating Technology	1,725	
French Second Language - Learning		22,680
French - ICF Implementation	6,776	
French - ICF Follow up	7,368	
Core French		32,897
French - ICF Schools	14,250	
French - Recruitment and Training	1,632	
French Camps	135,605	
Active Living		28,761
Textbook 8% Reimbursement		4,077
Textbook Replacement Savings		12,619
Water Delivery		51,815
Kinderstart	18,250	21,871
Strategic Planning - Bussing Pilot		3,947
Strategic Planning - Speech		157
Strategic Planning - Moving Forward		1,619
Tutoring/Work Experience	21,608	15,197
Tutoring/Work Experience - CDLI		21,407
Leadership at Work		2,855
CDLI	45,315	5,214
Fine Arts	5,128	43,098
Positive Behaviours	8,070	
Cultural Connections - PD	114,500	
Read With Me	2,225	12,464
Math Mentors		6,625
School Board Elections		47,228
Miscellaneous	1,634	10,258
	<u>\$ 464,447</u>	<u>\$ 520,644</u>

**Nova Central School District
Administration Expenditures**

Schedule 2

<u>Year Ended June 30</u>	<u>2007</u>	<u>2006</u>
51 011 Salaries and Benefits - Director and Assistant Directors	\$ 766,024	\$ 718,650
012 Salaries and Benefits - Board Office Personnel	1,287,786	975,819
013 Office Supplies	59,527	67,731
014 Replacement Furniture and Equipment	49,263	72,920
015 Postage	42,861	42,897
016 Telephone	64,161	76,123
017 Office Equipment Rentals and Repairs	34,123	28,833
018 Bank Charges		
019 Electricity	100,252	60,517
021 Fuel	35,028	
022 Insurance	10,779	1,810
023 Repairs and Maintenance (Office Building)	39,756	34,336
024 Travel	85,971	84,741
025 Board Meeting Expenses	98,686	68,992
026 Election Expenses		44,848
027 Professional Fees	84,076	46,830
028 Advertising	79,447	48,672
029 Membership Dues	27,402	60,677
031 Municipal Taxes	24,961	13,436
034 Miscellaneous	50,353	29,660
035 Payroll Tax	22,627	20,241
Total Administration Expenditures	\$ 2,983,083	\$ 2,497,733

**Nova Central School District
Instruction Expenditures**

Schedule 3

<u>Year Ended June 30</u>	<u>2007</u>	<u>2006</u>
52 010 Instructional Salaries (Gross)		
011 Teachers' Salaries - Regular	\$ 64,533,545	\$ 65,183,166
012 - Substitute	2,921,388	2,511,210
013 - Board Paid	2,187	1,232
013 - Student Assistants	1,982,456	2,014,645
014 Augmentation		
015 Employee Benefits	12,750,105	11,944,523
016 School Secretaries - Salaries and Benefits	1,923,819	1,888,182
017 Payroll Tax	1,476,224	1,435,834
018 IMC Salary	25,904	24,932
	<u>\$ 85,815,628</u>	<u>\$ 85,003,724</u>
52 040 Instructional Materials		
041 General Supplies	\$ 1,202,726	\$ 638,708
042 Library Resource Materials	53,795	45,254
043 Teaching Aids	644,627	636,082
044 Textbooks	171,409	135,588
	<u>\$ 2,072,557</u>	<u>\$ 1,455,632</u>
52 060 Instructional Furniture and Equipment		
061 Replacement	\$ 489,898	\$ 525,254
062 Rentals and Repairs	241,062	236,070
	<u>\$ 730,960</u>	<u>\$ 761,324</u>
52 080 Instructional Staff Travel		
081 Program Co-ordinators	\$ 66,782	\$ 71,550
082 Teachers' Travel	258,417	224,080
083 Inservice and Conferences	190,142	264,553
	<u>\$ 515,341</u>	<u>\$ 560,183</u>
090 Other Instructional Costs		
52 091 Postage and Stationary		
092 Miscellaneous	\$ 725,932	\$ 537,719
	<u>\$ 725,932</u>	<u>\$ 537,719</u>
	<u>\$ 89,860,418</u>	<u>\$ 88,318,582</u>

Nova Central School District
Operations and Maintenance Expenditures - Schools

Schedule 4

<u>Year Ended June 30</u>	<u>2007</u>	<u>2006</u>
53 011 Salaries and Benefits - Janitorial	\$ 2,983,133	\$ 3,174,068
012 Salaries and Benefits - Maintenance	1,750,267	1,735,080
013 Payroll Tax	53,492	64,183
014 Electricity	3,248,753	3,101,842
015 Fuel	588,802	615,450
016 Municipal Service Fees	208,299	170,457
017 Telephone	419,762	420,014
018 Vehicle Operating and Travel	130,969	132,649
019 Janitorial Supplies	281,308	199,464
021 Janitorial Equipment	7,804	17,440
022 Repairs and Maintenance - Building	1,050,250	1,874,145
023 - Equipment	8,950	7,185
024 Contracted Services - Janitorial	272,423	264,698
025 Snow Clearing	428,555	327,306
027 Other	515,317	111,879
Total Operations and Maintenance Expenditures	\$ 11,946,084	\$ 12,215,840

**Nova Central School District
Pupil Transportation Expenditures**

Schedule 5

Year Ended June 30		2007	2006
54	010 Operation and Maintenance of Board Owned Fleet		
011	Salaries and Benefits - Administration	\$ 188,129	\$ 152,031
012	Salaries and Benefits - Drivers and Mechanics	5,031,581	4,678,437
013	Payroll Tax	104,685	84,994
014	Debt Repayment - Interest	453,860	269,670
015	- Principal	998,124	744,286
016	Bank Charges	-	-
017	Gas and Oil	1,107,940	1,065,961
018	Licences	110,205	79,897
019	Insurance	150,579	144,235
021	Repairs and Maintenance - Fleet	526,401	452,440
022	- Building	42,140	43,288
023	Tires and Tubes	63,450	68,164
024	Heat and Light	70,205	65,126
025	Municipal Services	4,073	3,228
026	Snow Clearing	31,457	35,045
027	Office Supplies	14,573	7,015
029	Travel	4,078	6,566
031	Professional Fees	7,044	5,652
032	Miscellaneous	33,648	65,519
033	Telephone	87,259	38,574
	Advertising	10,384	
		<u>\$ 9,039,815</u>	<u>\$ 8,010,128</u>
54	040 Contracted Services		
041	Regular Transportation	\$ 890,665	\$ 862,234
042	Handicapped	\$ 357,411	\$ 363,444
		<u>1,248,076</u>	<u>1,225,678</u>
Total Pupil Transportation Expenditures		<u>\$ 10,287,891</u>	<u>\$ 9,235,806</u>

**Nova Central School District
Ancillary Services and Miscellaneous Expenses**

Year Ended June 30		2007	2006
<u>Ancillary Services</u>			<u>Schedule 6</u>
55	Ancillary Services		
011	Operations of Teachers' Residence	\$ -	\$ -
013	Janitorial		
031	Cafeterias		
032	Other		
		<u>\$ -</u>	<u>\$ -</u>

<u>Miscellaneous Expenses</u>			<u>Schedule 7</u>
The Board has incurred the following miscellaneous expenses:			
57	001	Miscellaneous	
		<u>\$ -</u>	<u>\$ -</u>

**Nova Central School District
Details of Property and Equipment**

Schedule 8

Year Ended June 30, 2007

	Balance June 30, 2006	Adjustment/ Transfer Current Year	Additions 2007	Disposals 2007	Balance June 30, 2007
Land and Sites					
12 210 Land and Sites					
211 Land and Sites	<u>2,397,998</u>		<u>79,818</u>		<u>2,477,816</u>
12 212 Land Improvements	<u>2,397,998</u>	<u>-</u>	<u>79,818</u>	<u>-</u>	<u>2,477,816</u>
Buildings					
12 220 Buildings					
221 Schools	129,677,945	-	5,840,362	2,718,495	132,599,812
222 Administration	4,050,488		252,407	-	4,302,895
223 Residential					-
224 Recreation					-
225 Other - Maintenance	<u>136,323</u>				<u>136,323</u>
	<u>133,864,756</u>	<u>-</u>	<u>5,892,769</u>	<u>2,718,495</u>	<u>137,039,030</u>
Furniture & Equipment					
12 230 Furniture & Equipment					
231 Schools	19,071,433		234,392	-	19,305,825
232 Administration	1,534,204	-	244,678		1,778,882
233 Residential					-
234 Recreation					-
235 Other - Maintenance	<u>14,728</u>				<u>14,728</u>
	<u>20,620,365</u>	<u>-</u>	<u>479,070</u>	<u>-</u>	<u>21,099,435</u>
Vehicles					
12 240 Vehicles					
241 Service Vehicles	<u>256,417</u>		<u>43,828</u>	<u>49,229</u>	<u>251,016</u>
Pupil Transportation					
12 250 Pupil Transportation					
251 Land	60,817				60,817
252 Building	829,293		24,406		853,699
253 Vehicles - Buses	10,789,208		3,519,942	183,358	14,125,792
254 - Service	195,912		32,345	31,212	197,045
255 Equipment	69,840		-		69,840
256 Other					-
	<u>11,945,070</u>	<u>-</u>	<u>3,576,693</u>	<u>214,570</u>	<u>15,307,193</u>
Miscellaneous Capital Assets					
12 260 Miscellaneous Capital Assets					
261 Other					-
Total Property & Equipment	<u>\$169,084,606</u>	<u>\$ -</u>	<u>\$10,072,178</u>	<u>\$ 2,982,294</u>	<u>\$ 176,174,490</u>

Land, buildings and equipment have been recorded in the accounts at estimated values at January 1, 1997. Additions since that date have been recorded at cost. Lands and sites on which some of the buildings are erected are vested in the former school boards or denominational education councils or churches. All real and personal property used for the purpose of education by Nova Central School District will be subject to the terms and conditions contained in Section 84 of the 1997 Schools Act.

**Nova Central School District
Details of Long Term Debt**

Schedule 9

Year Ended June 30, 2007

Bank loans, mortgages and debentures, approved by the Board and the Government of Newfoundland and Labrador

22 210 Loans Other Than Pupil Transportation

Ref.#

211 Bank Loans		
<u>Repayable \$ 15,452 monthly, maturing 2015</u>	\$	1,355,983
<u>Repayable \$ 14,755 monthly, maturing 2008</u>		191,815
<u>Repayable \$ _____ monthly, maturing _____</u>		
<u>Repayable \$ _____ monthly, maturing _____</u>		
<u>Repayable \$ _____ monthly, maturing _____</u>		
Total 211	\$	<u>1,547,798</u>
212 Mortgages		
<u>Repayable \$ _____ monthly, maturing _____</u>		
<u>Repayable \$ _____ monthly, maturing _____</u>		
<u>Repayable \$ _____ monthly, maturing _____</u>		
Total 212		<u> </u>
213 Vehicles		
<u>Repayable \$ 643.70 monthly, maturing 2009</u>		10,122
<u>Repayable \$ 555.10 monthly, maturing 2009</u>		26,663
Total 213		<u>36,785</u>
Subtotal		<u>1,584,583</u>
215 Less: Current Maturities		<u>375,483</u>
Total Loans Other Than Pupil Transportation	\$	<u>1,209,100</u>

**Nova Central School District
Details of Long Term Debt**

Schedule 9 (cont'd)

Year Ended June 30, 2007

22 220 Loans - Pupil Transportation

Ref.#

221 Vehicle Bank Loans

Prime-1% Repayable \$2,677 monthly, maturing <u>2011</u>	\$ 123,145
Prime-1% Repayable \$1,537 monthly, maturing <u>2011</u>	81,473
Prime-1% Repayable \$3,648 monthly, maturing <u>2012</u>	218,861
Prime-1% Repayable \$6,277 monthly, maturing <u>2013</u>	458,227
Prime-1% Repayable \$1,125 monthly, maturing <u>2014</u>	100,143
Prime-1% Repayable \$2,914 monthly, maturing <u>2015</u>	271,086
Prime-1% Repayable \$3,794 monthly, maturing <u>2016</u>	424,927
Prime-1% Repayable \$1,549 monthly, maturing <u>2011</u>	61,942
Prime-1% Repayable \$2,083 monthly, maturing <u>2011</u>	97,917
Prime-1% Repayable \$5,211 monthly, maturing <u>2011</u>	244,916
Prime-1% Repayable \$2,090 monthly, maturing <u>2013</u>	150,500
Prime-1% Repayable \$2,738 monthly, maturing <u>2014</u>	229,953
Prime-1% Repayable \$2,793 monthly, maturing <u>2015</u>	259,777
Prime-1% Repayable \$1,084 monthly, maturing <u>2016</u>	120,328
Prime-1% Repayable \$ 21,563 monthly, maturing <u>2017</u>	2,609,131
Prime-1% Repayable \$ 24,443 monthly, maturing <u>2019</u>	3,250,924

Subtotal	<u>8,703,250</u>
223 Less: Current Maturities	<u>1,026,312</u>
Total Loans - Pupil Transportation	<u>7,676,938</u>
Total Long Term Debt	<u>8,886,038</u>

**Nova Central School District
Summary of Long Term Debt**

Schedule 9A

June 30, 2007

<u>Description</u>	<u>Ref.#</u>	<u>Rate</u>	<u>Balance June 30 2006</u>	<u>Loans Obtained During Period</u>	<u>Principal Repayment for Period</u>	<u>Balance June 30 2007</u>
A) 1. School Construction		Prime - 1%				
2. Restructuring		Prime - 1%	\$ 354,120		\$ 162,305	\$ 191,815
B) Equipment						
C) Service Vehicle			7,925	45,650	16,790	36,785
D) Other - Energy Performance Contracting		Prime - 1%	1,525,961		169,978	1,355,983
E) Pupil Transportation		Prime - 1%	<u>6,181,584</u>	<u>3,519,797</u>	<u>998,124</u>	<u>8,703,257</u>
Total Loans			\$ 8,069,590	\$ 3,565,447	\$ 1,347,197	\$ 10,287,840
Less: Current Maturities			<u>1,107,520</u>			<u>1,401,795</u>
Total Loans			<u>\$ 6,962,070</u>	<u>\$ 3,565,447</u>	<u>\$ 1,347,197</u>	<u>\$ 8,886,045</u>

**Nova Central School District
Schedule of Current Maturities**

Schedule 9B

June 30, 2007

Description	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
A) School Construction	362,483	185,423	185,423	185,423	185,423
B) Equipment					
C) Service Vehicles	13,000	11,000	6,000	6,000	0
D) Other					
E) Pupil Transportation	<u>1,026,312</u>	<u>1,026,312</u>	<u>1,026,312</u>	<u>869,628</u>	<u>825,852</u>
Total	<u>\$1,401,795</u>	<u>\$ 1,222,735</u>	<u>\$ 1,217,735</u>	<u>\$ 1,061,051</u>	<u>\$1,011,275</u>

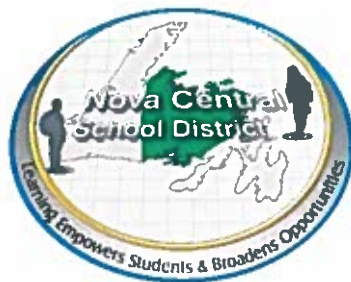
**Nova Central School District
Schedule of Interest Expenses**

Schedule 9C

<u>Year Ended June 30, 2007</u>	<u>2007</u>	<u>2006</u>
<u>Description</u>		
012 Capital		
School Construction Restructuring	13,884	7,385
Equipment		
Service Vehicles	1,191	
Other		
Pupil Transportation		
Total Capital	<u>15,075</u>	<u>7,385</u>
013 Current - Operating Loans	14,670	5,224
- Supplier Interest Charges	<u>3,726</u>	<u>4,338</u>
Total Current	<u>18,396</u>	<u>9,562</u>
Total Interest Expense	<u>\$ 33,471</u>	<u>\$ 16,947</u>

**Nova Central School District
Supplementary Information**

Year Ended June 30		2007	2006
1. Cash			
 <u>Current</u>			
11 110	Cash on Hand and in Bank		
111	Cash on Hand	\$ 535	\$ 485
112	Bank - Current	1,613,950	
114	- Teachers' Payroll	1,336	5,487
115	- Support Staff Payroll	29,921	
 <u>Capital</u>			
11 210	Cash on Hand and in Bank		
211	Cash on Hand		
212	Bank - Current		
213	- Savings		
214	- Other		
Total Cash on Hand and in Bank		\$ 1,645,742	\$ 5,972
2. Short Term Investments			
 <u>Current</u>			
11 121	Term Deposits		
122	Canada Savings Bonds		
123	Other		
 <u>Capital</u>			
11 221	Term Deposits		
222	Canada Savings Bonds		
223	Other		
Total Short Term Investments		-	-



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