

LABRADOR SCHOOL BOARD



Annual Report

New Directions

2012-2013

EXC/14/11/1559

November 3, 2014

Ms. Sandra Barnes
Clerk of the House of Assembly
East Block
Confederation Building

Dear Ms. Barnes:

I wish to retable the 2012-13 Annual Report of the former Labrador School Board, which was originally tabled on December 23, 2013. The only change to this report is the addition of the audited financial statements, as required by the *Schools Act, 1997* and the *Transparency and Accountability Act*.

I trust this is satisfactory.

Sincerely,



SUSAN SULLIVAN
Minister

EXC/13/12/1924

December 20, 2013

Ms. Sandra Barnes
Clerk of the House of Assembly

Dear Ms. Barnes:

I wish to table the 2012-13 Annual Report for the former Labrador School Board. Further to section 16(b) of the *Transparency and Accountability Act*, I would like to advise that the report is being tabled without audited financial statements.

During the 2012-13 reporting period the former board adopted Public Sector Accounting Board financial reporting standards which delayed the completion of the financial statements. The report will be retabled once the audited financial statements are available. I trust this is satisfactory.

Sincerely,



CLYDE JACKMAN, MHA
Burin – Placentia West
Minister

MESSAGE FROM THE CHAIR

November 1, 2013

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



Dear Minister Jackman:

Effective September 1, 2013 the four English Language School Boards were consolidated into the Newfoundland and Labrador English School Board. The respective Chairpersons for the former boards were: Goronwy Price (Labrador), Don Brown (Western), John George (Nova Central) and Milton Peach (Eastern). The annual report for each school district was prepared in accordance with the Board's requirements as a category one entity under the Transparency and Accountability Act, and was finalized after September 1, 2013. Therefore, it is my pleasure to present the Annual Report for 2012-2013 on behalf of the former Labrador School Board.

This report provides a balanced summary of the efforts and accomplishments of the Labrador School Board in respect to the goals that are articulated in its strategic plan 2011-2014, which included four areas: Student achievement, technology, safe and caring schools and leadership development.

The Board's commitment to students and to learning is affirmed by the contents of the Annual Report.

I want to thank our trustees and staff who have served the former school board and our students since 2005. My signature below is indicative of the accountability of the Newfoundland and Labrador English School Board for the actual results reported.

Sincerely



MILTON PEACH, Chair

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LABRADOR SCHOOL BOARD OVERVIEW

VISION

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

1.0 MANDATE

As per the *Schools Act, 1997* the Labrador School Board is mandated to organize and administer primary, elementary and secondary education within the school district. For a complete list of duties and responsibilities, see Appendix A.

2.0 LINES OF BUSINESS

The Labrador School Board has two major lines of business:

Curriculum

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

Related services

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

3.0 VALUES

Core values speak to the culture and character of the organization. The Labrador School Board identified five core values, and these values will define the next three years of the strategic plan.

Innovation: Each person shall strive to explore and embrace new approaches to further enhance student achievement.

Accountability: Each person shall take ownership of their responsibilities by ensuring that the goals and expectations of the organization are met to the highest level.

Child-centered: Each person's actions and decisions shall be in the best interests of the child.

Teamwork: Each person ensures that they work with others on common goals for the benefit of students.

Openness: Each person will work to promote a transparent decision-making process.

4.0 OVERVIEW

The Labrador School Board encompasses a land mass of approximately 280,000 square kilometers, an area that is more than three times the size of the island portion of the province. The District is culturally and geographically diverse, and provides educational services to 3348 students in 15 schools, located in three distinct regions:

- Coastal Labrador, which has eight schools in seven communities, spanning from Nain in the north to Black Tickle in the south. These communities are primarily aboriginal settlements and are mostly isolated.
- Western Labrador, which has three schools in two communities.
- Central Labrador, which has five schools in three communities.



Winter Sports Meet

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

The following were the members of the Labrador School Board as of June 30, 2013:

| Zone | Number of Members | Names |
|---|--------------------------|---|
| Labrador West (Wabush/Labrador City) | 5 | Mr. Glenn Andrews Ms. Heather Leriche Mr. Guy Elliott Mr. Kenneth Lawlor (vacant) |
| Upper Lake Melville (Happy Valley-Goose Bay) | 5 | Mr. Goronwy Price Mr. Sam Mansfield Ms. Patricia Loder Mr. Keith Watts Mr. Bernard Bolger |
| Nain | 1 | Mr. Gary Baikie |
| Postville | 1 | Ms. Joan Goudie |
| Hopedale | 1 | (vacant) |
| Makkovik/Rigolet | 2 | Ms. April Martin |
| Cartwright/Black Tickle | 1 | Ms. Jessie Bird-Pardy |

Of the 12 communities under the Board’s jurisdiction, five have an aboriginal designation while three others have a significant population of aboriginal people. As such, the Labrador School Board provides educational services for the vast majority of Inuit children in the province of Newfoundland and Labrador. In fact, almost 40 percent of the District’s students are of aboriginal ancestry. The Board delivers instruction in three languages; French, English, and Inuktitut.

Number of Employees

The Board has more than 560 full and part-time employees, of which 309 are full-time teachers and another 40 are substitute teachers to varying degrees on an annual basis. In terms of gender equity, the ratio of female to male is approximately 3:1. Other employees include: Aboriginal language and life skills instructors, student assistants, secretaries, janitors, maintenance personnel, technicians, bus drivers and central office personnel, who all play an important role in ensuring that the learning environment for students is maximized.



Rigolet boardwalk

Financial Summary

During the 2012-13 reporting period, the Labrador School Board adopted Public Sector Accounting Board financial reporting standards, which delayed the completion of the financial statements. The 2012-2013 Annual Report will be re-tabled with the House of Assembly once the audited financial statements are available.

Physical Location

The Labrador School Board has six urban schools and 10 rural schools, with more than 80 percent of students enrolled in the urban schools. See Appendix C. The geographical nature of the school district does create day-to-day challenges. Such challenges are related to teacher and student travel, teacher housing, and the Board's ability to recruit qualified teachers in specialty areas. The Labrador School Board recognizes these challenges, plans accordingly, and provides the

educational services to students throughout the District.



Inuktitut Speak-off

Geographically, the District is divided into four unique entities which vary in terms of population characteristics, transportation links and services available. The northern coastal region of five aboriginal schools consisting of the communities of Rigolet, Makkovik, Postville, Hopedale and Nain, is serviced by two air carriers and coastal boats in the summer. The southern coastal region consists of the communities of Black Tickle, which has no scheduled transportation link after the coastal boat service ends, and Cartwright, which has a road connection. The central region contains the communities of Happy Valley-Goose Bay, North West River and Mud Lake. Transportation links consist of road, air and coastal boat services. Western Labrador consists of the communities of Wabush and Labrador City. Contact is maintained through a road link and scheduled air services. The degree of services varies, with the northern and southern regions having the greatest challenges.

SHARED COMMITMENTS

Nunatsiavut Government

The Labrador School Board and the Nunatsiavut Government work in a collaborative manner to meet the needs of the six schools within the Nunatsiavut area of control. These activities would involve the Housing, Education and Health Departments of the Nunatsiavut Government. This collaborative working relationship demonstrated progress in support of the government's strategic direction for 2011-2014, 'Academic/Learning Foundation', specifically the component of character education programming. These collaborative efforts involve such things as:

- The provision of teacher housing
- Financial assistance for student travel
- Support for Inuit-specific curriculum
- Planning of career fairs and other motivational activities
- Human Resource support for critical incident responses.



Hopedale

Labrador Grenfell Health

The collaborative efforts between the School Board and Labrador Grenfell Health span a multitude of areas. The overall purpose is to improve the mental and physical health of students through increasing opportunities for healthier lifestyles. Included in this collaborative approach are the following activities:

- Joint staffing of a healthy living co-ordinator
- Human Resources support for critical incident responses
- Human Resources support for student referrals on issues of mental health and drug addiction
- Provision of a child youth worker in a high school setting
- Support for lifestyle changes through such campaigns as Addictions Awareness Week and the anti-tobacco campaign.

Advanced Education and Skills

As a part of the provincial goal of increasing the number of students availing of skilled trades as a career option, a career development liaison officer worked with the District. This individual's role was to provide direct support to students, teachers and the supporting agencies. This support involved such activities as:

- School visits
- Teacher inservice on Career Cruising and supporting technology
- Planning of career fairs
- Coordinating career speakers and other such resources.

Corporate Sponsors

The Iron Ore Company of Canada, Wabush Mines and Voisey's Bay Nickel have a historical record of supporting and working with the Labrador School Board in promoting education. This support has taken the following forms:

- Overnight career trips to mine site in Voisey's Bay
- Financial support for projects such as technology, team uniforms and playground enhancement at the school level
- Provision of guest speakers
- Support for career promotion activities such as site visits.

Department of Education

The Department of Education has worked closely with the school board in the delivery of K-12 Education. This collaborative arrangement has allowed the District to better meet the needs of our students and staff.

Support has been demonstrated through:

- Financial assistance for aboriginal initiatives
- Professional learning opportunities for staff
- Equipment support in the areas of Technology, Skilled Trades and the Fine Arts
- Leadership growth opportunities for new principals and senior executive.

Inuit Tapirit Kanatami

Within this National Inuit organization the school board, in conjunction with the provincial government, works to better the educational opportunities of Inuit groups. Under the umbrella of Inuit education, the Governments of Newfoundland & Labrador, Quebec, Alberta, Nunavut and the four Inuit Governments work on the issues of:

- Mobilizing parents for involvement in education
- Promoting the quality of early childhood education
- Promoting Inuit language and traditions.

ISSUE ONE: STUDENT ACHIEVEMENT

“Without data, vision cannot exist.”

- Mike Schmoker

The student is the most important person within the Labrador School Board. As a learning organization, the Board recognizes that its core mandate is to organize and administer primary, elementary and secondary education within our district. Our mission is to ensure that opportunities are provided to promote and enhance student success. Through a continual review of data available at the class, school, district and provincial levels, interventions have been developed to enhance learning opportunities for student success.

A review of data indicated that overall our results are on par with those of our provincial counterparts and our student achievement results are improving in some areas. Our Strategic Plan for 2011-2014 has focused on improving student achievement in Science, English and Math and increasing the number of students graduating with academic and honours status. To facilitate improved student achievement, the Board has implemented a revised Student Assessment and Evaluation Policy and established a protocol for moving students from the academic to the general program. This protocol requires all students who have passed English and Math in Grade 9 to be placed in the academic program. Students will only be placed in the general program if their Individual Education Plans (IEPs) indicate it is the correct placement, or they have not met the outcomes for Grade 9. This is done in consultation with teacher(s), the Education Assessment Itinerant, the Guidance Counsellor, parents/guardians, and the student.

The work undertaken in relation to this issue in 2012-13 is in line with government’s strategic direction “Educational foundations are enhanced for each student throughout the primary, elementary and secondary system,” specifically the academic achievement component.

GOAL ONE:

By June 30, 2014, the Labrador School Board will have improved student achievement in order to maximize student success.

OBJECTIVE FOR 2012-2013:

By June 30, 2013, the Labrador School Board will have implemented a plan targeting improved student achievement.

The Labrador School Board has been successful in implementing a plan targeting student success

in 2012-2013. This plan has targeted students and staff with professional development, policy changes and a greater awareness of strengths and needs.

MEASURE: Implemented a plan targeting improvements in student achievement.

INDICATORS:

Provide enhanced professional development addressing outcome achievement and targeted interventions

Based upon its plan of addressing outcome achievement and targeted interventions, the Labrador School Board designed professional development opportunities in select areas. The enhanced sessions covered various subject matters and staff have become more aware of opportunities for improvement. It is through the delivery of these targeted sessions that staff are being provided with the mechanisms to support various initiatives.



Anti-bullying activities

Actions

- All Grades 4-7 teachers were brought together and literacy workshops were provided in Language Arts, Mathematics, Science and Social Studies. During these workshops, teachers examined and shared best literacy practices and processes at the school and district level.
- The Professional Learning Communities (PLC) initiative was continued. Schools were organized in vertical, horizontal and electronic PLCs to foster a collaborative results-oriented culture focused on examining outcomes to improve student learning. The electronic PLCs have been expanded to include primary and elementary teachers.
- New principals and vice principals and program specialists attended PLC conferences to facilitate the provision of enhanced support of the pedagogical practices of teachers.
- PLC exemplars were provided, augmenting learning and practices in the ongoing development of SMART goals, data analysis and reflection on practice.
- Training provided to Intermediate English Language Arts teachers in preparation for changes to the upcoming District and Provincial Language Arts assessments.
- Teachers and program staff attended a Teaching and Assessing 21st Century skills conference.
- A 21st Century learning workshop for K-12 teachers was offered. The purpose of the workshop was to help teachers integrate technology in daily practice to meet curricular outcomes by increasing student engagement and achievement.
- All administration and program staff attended a Department of Education presentation of provincial assessment results.

Developed intervention plans to improve academic achievement in schools whose student performance data has demonstrated they are experiencing difficulty.

District staff, in consultation with identified school staff, developed and implemented targeted intervention plans which focused on specific academic areas. This has resulted in these schools receiving more resources, in-services and guidance with the intention of addressing issues within the identified schools.

Actions

- Implemented a systematic academic focus plan in Grades 3, 6, and 9 English Language Arts and Mathematics. Purpose of the plan is to implement teaching and assessment strategies to meet targeted curricular needs based on data analysis of 2012 provincial assessment results.
- Schools required to include formative assessment as part of the literacy goal of the School Development Plan. This formative assessment enabled teachers to assess students' understanding of content and to intervene at an earlier stage when students were experiencing difficulties.
- Administrators required to submit Early Academic Indicator Reports in November, February and April. Data was compiled for November and administration, teachers, and program specialists reported on interventions implemented in identified areas of concern.
- Program specialists have been supporting the instructional efforts of teachers by co-teaching and modeling in the areas of high yield instructional strategies, identifying and using learning targets, essential vocabulary, essential outcomes, and formative assessment.

Revised the Assessment and Evaluation Policy

The Labrador School Board has finalized its Student Assessment Policy after piloting it for one year. Any oversights were identified and rectified, and now there is a great correlation between assessment philosophy and practice. The Board also implemented a K-12 Student Assessment, Evaluation and Grading Policy.

Actions

- Four curriculum assessments replaced mid-term exams at the Intermediate level.
- Changed Grade 7 report card to an outcomes-based report card.
- Reviewed process for administering exams and focused on the purpose of the evaluation and how to use the results to support student success.

Discussion of Results

During 2012-2013, the Labrador School Board supported improved student achievement through enhancing professional development and addressing outcome achievement and targeted interventions.

The District program team continued to support the Professional Learning Communities (PLCs) in all schools to reinforce the alignment of learning goals, instructional strategies and appropriate assessment practices. Focus groups were formed with teachers in Grades 3, 6, and 9 to provide training in using data analysis to inform instruction; implement teaching, intervention and assessment strategies to meet targeted curricular needs; and, to share best practices.

Through the emphasis on professional growth, policy development and the measurement of student academic achievement results, teachers gained awareness about the importance of making data-informed decisions for improved student achievement. The alignment of learning goals, instructional strategies, and appropriate assessment practices were reinforced with teachers and school administrators.

Objective for 2013-2014

By June 30, 2014, the Labrador School Board will have continued to implement a plan targeting improved student achievement.

Measure: Continued to implement a plan targeting improved student achievement.

Actions Taken for 2013-2014 Objective in July and August:

During July and August, district staff continued to implement a plan targeting improved student achievement by collating student data from school results, provincial assessments in Grades 3, 6 and 9 and public exam results. Staff also began analyzing the effectiveness of previous interventions and planning professional development sessions.



Nain Airstrip

ISSUE TWO:

TECHNOLOGY

*“If we teach today as we taught yesterday, we rob the children of tomorrow.”
- John Dewey*

The over-arching purpose of the technology goal is to better position students for success in the 21st Century. This purpose is supported through the integration of emerging technologies with the development of the necessary skills of cooperation, communication, critical and creative thinking for students. Through a review of current practices and available opportunities, a district plan has been developed that will focus on infrastructure needs and professional learning opportunities. Infrastructure needs include connectivity, wireless access and the responsible use of technology for students, supporting Bring Your Own Technology (BYOT) to school. The BYOT initiative will also address the needs of students who do not have their own technology to bring to school.

GOAL TWO:

By June 2014, the Labrador School Board will have enhanced the use of technology to support student success.

OBJECTIVE FOR 2012-2013:

By June 30, 2013, the Labrador School Board will have implemented the technology plan in schools throughout the District.

MEASURE: Implemented the Technology Plan

INDICATORS:

Increased the number of students who have had responsible use of technology training from 105 students to all students in Grades 4-12

All students in Grades 4 -12 received training in responsible use of technology training. Every school was provided with an interactive resource, either Passport to the Internet or Myworld, and schools determined how to integrate it into the curriculum. This training will now be offered every year to students in Grades 4 and 7, as they enter the elementary and intermediate levels. Through staff and student in-servicing, students are now supported to use technology responsibly and have been made aware of the negative impacts of irresponsible usage.

Actions:

- Responsible use of technology training provided to Grades 4-7 students on the “Passport to the Internet” Program.
- Responsible use of technology training provided to Grades 8-12 students through the “MyWorld” Program.
- All schools received training on responsible use of technology and a systemic tracking system for student consent forms.

Identified the infrastructure improvements in wireless and connectivity technologies

The District identified required technology infrastructure improvements necessary to support teaching and learning. Through a partnership with the Department of Education all schools were equipped with wireless service. Connectivity was improved with fibre optic connections where available. This now allows the seamless use of technology within the classroom environment.

Actions:

- Wireless technology needs identified and actioned in all schools.
- Connectivity availability analyzed for all schools.
- Fibre optic connectivity ongoing in Western and Central Labrador schools.

Improved workflow for staff through implementation of technology initiatives

The Labrador School Board has been successful in adopting various technologies to improve workflow for staff and to help reduce the barriers of isolation within Labrador. The ability to communicate has also been supplemented by various administrative packages.

Actions:

- Polycom technology utilized for staff professional development, meetings and handling human resource matters such as hiring, grievances, etc.
- FaceTime and other applications utilized for staff and student program development.
- Professional development to support occupational health and safety will be tracked electronically.
- Student reporting completed on computerized report cards in most grade levels.
- Seven schools now online with the school administration package PowerSchool.
- Seven additional schools received preliminary training to use PowerSchool in September.

Increased the number of schools that have incorporated BYOT (Bring Your Own Technology) practices in their schools from zero to four

The Labrador School Board exceeded its target of four schools and substantially increased the number of schools which allow students to bring their own technology to school. A BYOT policy has now been implemented in all Grades 7-12 schools. This concept will grow, as technology becomes incorporated into the regular classroom. The Board will work to address the needs of students who cannot avail of their own technology, including through partnerships with other agencies, such as the present one with Nunatsiavut.

Actions:

- BYOT Policy implemented in all Grades 7-12 schools.
- Student access to technology implemented in all K-12 schools.
- iPad training conducted with a school team from 14 schools on the tenets of communication, collaboration, creativity and problem solving.

Discussion of Results

The objective for 2012-2013 was the implementation of the 21st Century Learning Plan, the District's technology plan, for all schools. This plan focused on infrastructure; skills acquisition for teachers and students; and, policy development on responsible use of technology. Based upon an ongoing environmental scan, implementation was suited to the abilities and needs of the individual schools. Overall gains have been significant in all three areas. Through infrastructure improvements within the Board's area of influence, all students now have access to wireless technology. The greatest limiting factor is the bandwidth, which is significant. This problem will be reduced in Central and Western Labrador with fibre optic connections.

With ongoing training supported by policy development, students and staff are able to utilize technology in a more efficient and safe manner. The growth of iPad use and ease of its incorporation into the curriculum has broadened the educational opportunities for all.

As a whole, the incorporation of various supporting programs such as PowerSchool, Facetime and AccPac has increased system efficiencies in the area of communication, resource utilization and student achievement.

Objective for 2013-2014

By June 30th, 2014 the Labrador School Board will have continued to implement the technology plan in the district.

Measure: Continued to implement the technology plan in the district

Actions Taken on the 2013-2014 Objective in July and August:

The Labrador School Board continued to work with Bell Aliant on the issue of fibre optic connectivity for schools in Central and Western Labrador. In conjunction with this, all school data for the 15 schools presently using PowerSchool was rolled over to 2013-2014. This allows schools to begin the school year on a school administrative program developed under PowerSchool.



Labrador Morning

ISSUE THREE: SAFE AND CARING SCHOOLS

*“What do we live for, if it is not to make life less difficult for each other.”
- George Eliot*

The Labrador School Board promotes a safe and caring learning environment for all students, free of influences or conditions that negatively affect student learning or well-being, and one that promotes respect for self, others, and the environment. This work also reflects government’s strategic direction of “Improved infrastructure is in place to ensure students throughout the provincial education system receive maximum benefit from programming,” specifically the K-12 school infrastructure and repairs and maintenance components.

The Labrador School Board, in conjunction with the Department of Education and various stakeholders, has developed a strategy focusing on creating a more caring and safe environment for students and staff. This has been achieved through professional development for students and staff, and the implementation of various procedures such as safe access to schools.

GOAL THREE:

By June 30, 2014, the Labrador School Board will have enhanced school environments to ensure students are learning in a productive, safe and caring setting.

OBJECTIVE

By June 30, 2013 the Labrador School Board will have developed a safe and caring schools strategy throughout the District.

MEASURE: Developed strategy

INDICATORS:

Improved process for tracking of bullying incident(s) and suspensions in all schools

Through the implementation of a standardized form and process the Labrador School Board has real time data on the number of incidents per school. This information which gives the age, type of incident is utilized to develop school specific interventions.

Actions:

- New district tracking form for bullying and suspensions implemented in schools.
- Began tracking discipline data at J. R. Smallwood Middle School through PowerSchool.

Reduced office discipline referrals in targeted middle schools based on the recorded data from the 2011-2012 school year.

The Labrador School Board has not yet demonstrated a reduced number of office discipline referrals over 2011-2012, as more time is required than anticipated to see results from the initiatives implemented. However, the Labrador School Board is now using data to develop strategies within middle schools to reduce the number of discipline referrals. This has resulted in a focused approach targeting specific behaviours in specific places. It is expected to lead to more situations being handled by the classroom teacher, and appropriate strategies being implemented to deal with specific types of behaviour.

Actions:

- Schools required to implement bullying protocol.
- PowerSchool data will be compared year to year to record improvements or concerns. This information will help in identifying troubled areas and need for specific interventions.
- Positive Behaviour Interventions and Supports (PBIS) being implemented at both J. R. Smallwood Middle School and Queen of Peace Middle School.
- Queen of Peace Middle School
 - Introduced Peaceful School Bus Program – related to Olweus Program
 - Facilitated presentation & discussion re bullying/appropriate behaviour
 - Improved data collection.
- Mealy Mountain Collegiate
 - Completed Olweus Bullying Questionnaire
 - Focus on Bullying Day planned for Grades 8-9
 - Stop to Stop Bullying Day planned.

Developed infrastructure needs for Safe and Caring School Policy.

Through a review of district practices the Labrador School Board has identified infrastructure needs to support the implementation of the Safe and Caring Schools policy. The Board has implemented new policies and resource allocation to address these needs.

Actions:

- A Safe Access to Schools policy developed which requires signs at entrances, the registering and visible identification of visitors, locked doors and use of entrance cameras.
- Installation of an elevator at Menihek High School and an increase in maintenance on chair lifts at other schools.
- Repairs and maintenance request submitted for upgrades to P.A. systems, to provide handsets in the offices of both the Principal and Vice-Principal where none presently exist.
- Safe Access to Schools protocol implemented in all schools.
- Renovations conducted at Peacock Primary School to increase visual observance of school entrance.
- Access to students/records by outside agencies training has been conducted by district staff.
- Training provided on a number of topics in support of safety in schools such as First Aid, Crisis Prevention and Intervention and Mental Health First Aid.

DISCUSSION OF RESULTS

All Labrador schools have now implemented a Safe Access to Schools policy and a copy of the policy was posted and sent to parents. In general, it has been very well received by all stakeholders: staff, students, parents and visitors. The District is also now using PowerSchool to track behaviours resulting in discipline and to address office referrals.



Volunteer appreciation from Kids Eat Smart

Objective for 2013-2014

By June 30, 2014, the Labrador School Board will have begun implementation of the safe and caring schools strategy throughout the district.

Measure: Begun implementation of the safe and caring schools strategy throughout the district

Actions Taken on the 2013-2014 Objective in July and August:

The Labrador School Board continued to support its safe and caring schools strategy through improving school infrastructure with its summer maintenance program.



Festival 500 – Pan Labrador Choir

ISSUE FOUR: LEADERSHIP DEVELOPMENT

“If your actions inspire others to dream more, learn more, do more and become more, you are a leader.”

- John Quincy Adams

The Labrador School Board recognizes the importance of school-based leaders and their ability to lead schools, make strategic decisions, provide direction to staff, and promote a culture of excellence for the benefit of students.

The Labrador School Board is unique in terms of its cultural identity, its diversity and its vast geography. Given the distinct nature of the district, the Board has been challenged with respect to its ability to recruit and retain school leaders with the necessary skills and qualifications. Leadership is paramount to the successful implementation of the strategic goals. This work also reflects government’s strategic direction of “educational foundations are enhanced for each student throughout the primary, elementary and secondary system.” Over the past two years, the District has focused on supporting the existing leaders as well as recruiting and supporting new and emerging leaders.

GOAL:

By June 30, 2014, the Labrador School Board will have increased leadership development throughout the District.

OBJECTIVE FOR 2012-2013:

By June 30, 2013, the Labrador School Board will have begun implementation of leadership development opportunities.

The Labrador School Board continues to increase the number of sessions focused on increasing Leadership Development. As part of its goal of increasing board efficiencies and succession planning, staff are provided with opportunities to develop into more effective leaders.

MEASURE: Begun implementation of leadership development activities.

INDICATORS:

Completed Professional Learning Plans (PLPs)

The Labrador School Board has developed a professional learning plan process for all leadership areas. This will be a major component in leadership development and succession planning, as each plan has areas requiring growth.

Actions:

- PLPs for principals and vice-principals implemented.
- PLPs for Senior Administration implemented.
- PLPs for management level developed.

Offered leadership development sessions for identified individuals

Professional development to support leadership was enhanced, with a number of areas being addressed. In particular, administrators are now better equipped in the areas of technology and human dynamics.

Actions:

- Busing, technology and maintenance managers attended a two-day workshop on the Seven Habits of Effective Leaders.
- Three new principals attended a Principals' Institute in St. John's.
- Principals and vice-principals attended an in-service on change theory.
- Vice-Principals included in ongoing leadership debates where possible.
- Principal/Vice-Principal conference offered in March.
- Principals and vice-principals educated on, and included in, hiring process for teachers.
- Principals and vice-principals trained in the Administrative Package – PowerSchool.
- One Manager completed management skills training at Dalhousie University.
- Principals and vice-principals attended a leadership session.
- Public Tender Act and Procurement Policy reviewed with appropriate staff.
- Leadership coaching for select school administrators planned for early September.

Discussion of Results

The PLPs for principals, vice-principals, program staff and senior administration proved to be well received in this, the initial year of implementation. The quality of the summary reports at the end of the year has increased compared to previous reports. These employees have demonstrated the desire to improve the quality of education for the students of the Labrador School Board, and

to enhance student learning and their own learning. There are a few things, such as time lines, that need to be worked out, but for the most part everything went according to plan.

The development of a PLP for the management level is not yet at the implementation stage. This will require a small committee to develop the proper goal setting and forms for implementation.

Objective for 2013-2014

By June 30, 2014 the Labrador School Board will have continued implementation of leadership development opportunities.

Measure: Continued implementation of leadership development opportunities

Actions Taken on the Objective for 2013-2014 July and August:

The Labrador School Board, in conjunction with the Department of Education, continued to work on professional development sessions for administrators. Administrators plus senior administration attended several conferences, including the Canadian Association of Canadian Administrators Conference and the Canadian Association of School Boards Conference. Each session had topics ranging from technology, restorative justice to the role of school boards.



Henry Gordon Academy

HIGHLIGHTS AND ACCOMPLISHMENTS

The 2012-2013 school year was marked with the following accomplishments:

Safe Access to Schools

The Board implemented a Safe Access to Schools policy which has led to improvements in security at all schools in the District. Access to schools by the public continues to be provided, but in a more secure and regulated manner.

Professional Learning Plans

Professional Learning Plans (PLPs) for management and teaching staff were implemented. Employees approached this new initiative with an open mind and took on this new way of professional learning with enthusiasm. Individuals demonstrated the desire to increase their own learning and thus to improve student learning. Teaching staff continued to develop various professional learning experiences and embraced the change in a positive way.

21st Century Learning

Each school has been provided with a minimum of one class set of iPads. To support the integration of such technologies into the classroom, each school team has been in-serviced on how to use the devices to equip students with the 21st Century skills of communication, collaboration, critical and creative thinking. Technology is now an everyday tool in the classrooms of Labrador. Students and teachers are more open to incorporating apps (Apple applications) into learning and teaching situations, as they strive to make classrooms more relevant and interesting.

Infrastructure Improvements

With the support of the Department of Education, gym floors have been replaced in A. P. Low Primary and J. R. Smallwood middle schools. Modern rubberized flooring has now replaced tiles. The District also continues to focus on air quality, fire and life safety issues. The completion of the student accessibility project (elevator) at Menihek High School will do much to improve the quality of life for students at that school who experienced accessibility issues.



Mealy Mountain Collegiate

MISSION SUMMARY

The Labrador School Board's mission statement was developed for a six year cycle and goals for a three year cycle. In the provincial budget announced in March 2013, four school boards were consolidated into one English Language school board for Newfoundland and Labrador, effective September 1, 2013. As this is the final report from the former board, the Labrador School Board presents the following information on progress towards achieving its mission and goals from 2011-2013:

Mission:

By June 30, 2017, the Labrador School Board will have enhanced opportunities for student success.

Measure: Enhanced opportunities for student success

Indicators:

- Improved student achievement
- Enhanced school environment

The Board's activities have been very student-focused in the promotion of student success. The new Assessment Policy, supported by 21st Century Learning initiatives, has resulted in improved student achievement. Overall, students are working within improved and safer school environments and achieving to a higher degree.

GOALS - SUMMARY

ISSUE 1: STUDENT ACHIEVEMENT

Goal

By June 30, 2014, the Labrador School Board will have improved student achievement in order to maximize student success.

Measure: Improved student achievement

Indicators:

- Increased achievement by two percent in Science, English and Math over 2011 results.
- Increased the number of students graduating with academic and honours by two percent over 2011.

Comments

During the first two years of implementation of the 2011-2014 Strategic Plan, the Labrador School Board compiled baseline data in order to track progress on improving student achievement, and designed a plan to support improved student outcomes. The Board enhanced professional development and policies over the past year.

ISSUE 2: TECHNOLOGY

Goal

By June 30, 2014, the Labrador School Board will have enhanced the use of technology to support student success.

Measure: Enhanced the use of technology

Indicators:

- Developed a library of SmartBoard-based lesson plans
- Increased professional development on technology integration
- Incorporated a technology component in the goals and strategies of teacher performance plans which identify areas requiring growth
- Increased use of district communication and administrative software

Comments

During the first two years of implementation of the 2011-2014 Strategic Plan, the Labrador School Board focused on enhancing infrastructure; skills acquisition for teachers and students; and, policy development on responsible use of technology. Substantial gains were made in all three areas. An inventory of Smart Board-based lesson plans was developed and there was increased technology integration in the classroom and with business systems.

ISSUE 3: SAFE AND CARING SCHOOLS

Goal

By June 30, 2014, the Labrador School Board will have enhanced school environments to ensure students are learning in a productive, safe and caring setting.

Measure: Enhanced school environments

Indicators:

- Implemented positive behavioural support plans in all district schools
- Provided ongoing professional development which supported safe and caring school initiatives
- Implemented infrastructure improvements

Discussion of Results:

The Labrador School Board has made significant improvements in providing safe and caring schools. The Board began tracking behavioural data through PowerSchool, completed an inventory of building requirements to enhance security, and also began to implement Positive Behaviour Intervention and Supports (PBIS) in schools. Various infrastructure improvements were completed to improve school safety and security. The Safe Access to Schools Policy, in conjunction with security camera systems, has led to major improvement in this area. A number of professional learning sessions were also held over the last two years focused on various aspects of student health and safety.

ISSUE 4: LEADERSHIP DEVELOPMENT

Goal

By June 30, 2014, the Labrador School Board will have increased leadership development throughout the district.

Measure: Increased leadership development

Indicators:

- Increased leadership capacity throughout the district
- Implemented succession planning strategies
- Implemented professional learning plans

Discussion of Results:

Over the first two years of implementation of the Strategic Plan 2011-2014, the Labrador School Board increased the leadership capacity of the District through a consistent plan of professional development and other personal growth opportunities. Best practices in leadership development were researched at the provincial and national level. The Board also supported the implementation of Professional Learning Communities (PLCs) with school and district staff.



HERITAGE FAIR

Appendix A

APPLICABLE LEGISLATION

Taken from the *Schools Act, 1997*, Sections 75 and 76

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;
- (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
- (f) 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;
- (g) 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;
- (h) 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;
- (i) 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;
- (j) 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;

- (k) 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;
 - (l) raise money, subject to the prior written approval of the minister, upon its corporate credit and for the purpose of the board;
 - (m) sell or lease property for the purpose of the board, subject to the prior written approval of the minister;
 - (n) levy a fee for the transportation of students; and
 - (o) 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

FINANCIAL STATEMENTS

During the 2012-13 reporting period, the Labrador School Board adopted Public Sector Accounting Board financial reporting standards, which delayed the completion of the financial statements. The 2012-2013 Annual Report will be re-tabled with the House of Assembly once the audited financial statements are available.

LABRADOR SCHOOL BOARD

Financial statements

Year Ended June 30, 2013

LABRADOR SCHOOL BOARD

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Year Ended June 30, 2013

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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the former Labrador School Board, which comprise the statement of financial position as at June 30, 2013 and the statements of operations and accumulated surplus, cash flows and changes in net debt for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the former Labrador School Board as at June 30, 2013 and the results of its operations and accumulated surplus, cash flows and changes in net debt for the year then ended in accordance with Canadian public sector accounting standards.

Comparative information

Without modifying our opinion, we draw attention to note 2 to the financial statements which describes that the former Labrador School Board adopted Canadian public sector accounting standards on July 1, 2012 with a transition date of July 1, 2011. These standards were applied retrospectively by management to the comparative information in these financial statements, including the statement of financial position as at June 30, 2012 and July 1, 2011 and the statements of operations and accumulated surplus, cash flows and changes in net debt for the year ended June 30, 2012 and related disclosure. We were not engaged to report on the restated comparative information, and as such, it is unaudited.

St. John's, Newfoundland and Labrador
April 9, 2014


CHARTERED ACCOUNTANTS


Labrador School Board
Statement of Financial Position
Year Ended June 30, 2013

| | <u>June 30, 2013</u> | <u>June 30, 2012</u> | <u>July 1, 2011</u> |
|--|----------------------|----------------------|----------------------|
| Financial Assets | | | |
| Cash (Note 4) | \$ 2,893,441 | \$ 754,256 | \$ 1,519,043 |
| Short-term Investments (Note 5) | 763,026 | 3,510,062 | 3,021,099 |
| Accounts Receivable (Note 6) | 228,466 | 183,250 | 233,014 |
| Due from Government Entities (Note 6) | 4,004,134 | 4,033,628 | 3,625,615 |
| | <u>7,889,066</u> | <u>8,481,196</u> | <u>8,398,770</u> |
| Liabilities | | | |
| Accounts Payable and Accrued Liabilities (Note 10) | 929,979 | 1,220,228 | 1,219,447 |
| Teachers' Vacation Pay (Note 7) | 3,585,589 | 3,563,760 | 3,413,989 |
| Long-term Debt (Schedule 8 and 8A) | 1,697,527 | 1,261,178 | 785,525 |
| Obligation under Capital Lease | - | - | - |
| Employee Future Benefits | | | |
| Teacher Severance Pay Benefits (Note 3 and Note 8) | 6,047,293 | 5,648,098 | 5,246,844 |
| Student assistant Severance Pay Benefits (Note 8) | 87,230 | 72,626 | 66,390 |
| Board employees Severance pay benefits (Note 8) | 1,046,228 | 1,014,098 | 977,452 |
| Accrued Sick benefits (Note 8) | 4,564,986 | 4,543,941 | 4,530,330 |
| Executive Staff paid leave | 302,589 | 255,446 | 265,285 |
| Deferred Revenue | 2,273,441 | 2,642,808 | 2,658,805 |
| | <u>20,534,862</u> | <u>20,222,183</u> | <u>19,164,067</u> |
| Net Surplus (Debt) | <u>(12,645,796)</u> | <u>(11,740,986)</u> | <u>(10,765,296)</u> |
| Non-Financial Assets | | | |
| Prepaid Expenses (Note 8) | - | 19,978 | 15,513 |
| Restricted assets - Labrador West School Committee | (84,884) | (79,034) | (61,721) |
| Capital Assets (Schedule 7 and Note 2) | 66,108,168 | 67,528,597 | 70,461,026 |
| | <u>66,023,284</u> | <u>67,469,541</u> | <u>70,414,818</u> |
| Accumulated Surplus/Deficit | <u>\$ 53,377,488</u> | <u>\$ 55,728,555</u> | <u>\$ 59,649,521</u> |

Contingent Liabilities (Note 13)

On Behalf of the District:


Chairperson


Treasurer

Labrador School Board

Statement of Operations

Year Ended June 30, 2013

| | <u>2013</u> | <u>Budget</u> | <u>2012</u> |
|---|-----------------------|-------------------|-----------------------|
| 30. Revenue | | | |
| Provincial Government Grants (Schedule 1) | \$ 47,925,134 | \$ 14,698,803 | \$ 46,800,273 |
| Donations (Schedule 1) | 49,323 | 0 | 29,047 |
| Ancillary Services (Schedule 1) | 270,466 | 242,600 | 257,112 |
| Miscellaneous (Schedule 1) | 71,001 | 37,500 | 33,246 |
| | <u>48,315,924</u> | <u>14,978,903</u> | <u>47,119,678</u> |
| 50. Expenditures | | | |
| Administration (Schedule 2) | 2,018,825 | 1,877,074 | 2,175,191 |
| Instruction (Schedule 3) | 34,544,904 | 5,603,345 | 35,225,567 |
| Operations and Maintenance (Schedule 4) | 6,614,401 | 4,527,576 | 6,145,385 |
| Pupil Transportation (Schedule 5) | 2,671,877 | 2,712,600 | 2,819,620 |
| Miscellaneous (Schedule 6) | 222,278 | 252,808 | 172,282 |
| Amortization of Capital Assets (Notes 2 and Schedule 7) | 4,036,397 | - | 4,040,915 |
| Interest | 6,228 | 5,500 | 6,863 |
| Change in Sick leave accrual | 21,046 | | 13,611 |
| Change in non-teacher severance liability | 131,841 | | 39,955 |
| Change in Teachers' Severance Liability | 399,195 | | 401,254 |
| | <u>50,666,991</u> | <u>14,978,903</u> | <u>51,040,644</u> |
| Annual Surplus/Deficit | <u>\$ (2,351,067)</u> | <u>\$ -</u> | <u>\$ (3,920,966)</u> |
| Accumulated Surplus/Deficit, Beginning of Year | <u>\$ 55,728,555</u> | | <u>\$ 59,649,521</u> |
| Accumulated Surplus/Deficit, End of Year | <u>\$ 53,377,488</u> | <u>\$ -</u> | <u>\$ 55,728,555</u> |

Labrador School Board

Statement of Cash Flows

Year Ended June 30,2013

| | <u>June 30,2013</u> | <u>June 30,2012</u> |
|--|---------------------|---------------------|
| Operating Transactions | | |
| Annual Surplus/Deficit | \$ (2,351,067) | \$ (3,920,966) |
| Adjustments for: | | |
| Amortization of Capital Assets | \$ 4,036,397 | \$ 4,040,915 |
| Capital Grants Provincial and Other | - | - |
| Increase in Severance Pay Accrual | 131,841 | 42,875 |
| Increase in Teacher's Severance Liability | 399,195 | 401,254 |
| Change in sick leave accrual | 21,046 | 13,611 |
| Increase in Other Employee Benefits Liability | 47,143 | (9,839) |
| Short Term Investments | 2,747,036 | (488,963) |
| Deferred revenue | (369,367) | (15,997) |
| Changes in Non-Cash Assets and Liabilities Related | (343,421) | (194,844) |
| | <u>4,318,803</u> | <u>(131,955)</u> |
| Capital Transactions | | |
| Construction and Purchase of Tangible Capital Assets | (2,615,967) | (1,108,487) |
| Capital Asset Contributions | - | - |
| Cash Provided by Capital Transactions | <u>(2,615,967)</u> | <u>(1,108,487)</u> |
| Financing Transactions | | |
| Proceeds from Obligation Under Capital Lease | - | - |
| Repayment of Obligation under Capital Lease | - | - |
| Proceeds from Long-Term Borrowings | 642,090 | 674,844 |
| Repayment of Long-Term Debt | (205,741) | (199,190) |
| Cash Provided by (used in) Financing Transactions | <u>436,349</u> | <u>475,654</u> |
| Net Increase in Cash | 2,139,185 | (764,787) |
| Cash, Beginning of the Year | <u>754,256</u> | <u>1,519,043</u> |
| Cash, End of the Year | <u>\$ 2,893,441</u> | <u>\$ 754,256</u> |
| Supplementary Disclosure of Cash Flow Information | | |
| Interest Paid | \$ 6,223 | \$ 6,863 |
| Interest Paid - Bussing Loans | <u>\$ 6,223</u> | <u>\$ 6,863</u> |

Labrador School Board

Statement of Changes in Net Debt

Year Ended June 30,2013

| | <u>June 30,2013</u> | <u>June 30,2012</u> |
|--|------------------------|------------------------|
| 60. Annual Surplus (Deficit) | \$ (2,351,067) | \$ (3,920,966) |
| Changes in Tangible Capital Assets | | |
| Acquisition of Tangible Capital Assets | (2,615,967) | (1,108,487) |
| Amortization of Tangible Capital Assets | 4,036,397 | 4,040,915 |
| Increase in Net Book Value of Tangible Capital Assets | <u>1,420,430</u> | <u>2,932,428</u> |
| Changes in Other Non-Financial Assets | | |
| Change in restricted assets | 5,844 | 17,320 |
| New Change in Prepaid Expenses - Increase/Decrease | 19,983 | (4,471) |
| Increase in Net Debt | (904,810) | (975,689) |
| Net Debt, Beginning of Year | <u>(11,740,986)</u> | <u>(10,765,296)</u> |
| Net Debt, End of Year | <u>\$ (12,645,796)</u> | <u>\$ (11,740,986)</u> |

Labrador School Board

Notes to the Financial Statements

For the Year Ended June 30,2013

1. Nature of Operations

The former Labrador School Board ["Board"] was a learning organization mandated by the Government of Newfoundland and Labrador to organize, administer, and deliver primary, elementary and secondary education within Labrador.

2. Significant Accounting Policies

These financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards ["PSA"]. Previously, the former Board's financial statements were prepared in accordance with Part V of the CICA Handbook ["Pre-changeover Accounting Standards"] These financial statements do not include school based financial activities which would consist of revenues, expenses and net assets controlled by school administration. The significant accounting policies used in the preparation of these financial statements are summarized below:

Conversion to Public Sector Accounting Standards

Commencing with the 2012/13 fiscal year, the former Board has adopted Canadian Public Sector Accounting Standards ("PSA") without not-for-profit provisions. These financial statements are the first financial statements for which the former Board has applied PSA standards.

The School Board has elected to use the following exemptions available as of July 1, 2011, the date of transition to the new accounting framework:

- Retirement and post-employment benefits:
 - a) The former Board had elected to recognize all cumulative actuarial gains and losses at July 1, 2011 directly in accumulated surplus (deficit); and
- Tangible capital asset impairment:
 - a) The former Board has elected to apply *Section PS 3150* on a prospective basis from the date of transition

Key adjustments on the former Board's financial statements resulting from the adoption of these accounting standards are as follows:

- Previously, the former Board was not required to record an accrued benefit obligation related to sick leave benefits, as the benefits do not vest. PSA standards require that a liability and an expense be recognized for post-employment benefits and compensated absences that vest or accumulate in the period in which employees render services to the

Labrador School Board

Notes to the Financial Statements

For the Year Ended June 30, 2013

2. Significant Accounting Policies (Con't)

Board in return for the benefits. An adjustment was made to recognize a liability and an expense related to accumulated sick leave entitlements. The adjustment to the liability for employee future benefits at July 1, 2011 was \$4,416,982 resulting in a revised liability of \$4,530,330. An additional expense of \$13,611 was recognized in the 2012 fiscal year resulting in a revised liability for employee future benefits at June 30, 2012 of \$4,543,940 related to the accrual for accumulated sick leave entitlements, determined by an actuarial valuation.

- Investment in capital assets is not recognized under Public Sector Accounting Standards and as a result, the balance has been combined with the accumulated surplus (deficit) at July 1, 2011.
- The former Board recognized severance benefits at the point in time the employees were entitled to a severance payment. An actuarial assessment has been performed on the severance pay liability of the former Board to include those employees with less than nine years of service. The adjustment to the liability for severance pay liabilities at July 1, 2011 was a reduction of the liability in the amount of \$714,396 resulting in a revised liability of \$6,290,685. An additional expense of \$441,209 was recognized in the 2012 fiscal year resulting in a revised liability of \$6,734,822 at June 30, 2012.
- The former Board previously recognized the funding to be provided for the repayment of bussing loans, as an increase in Provincial Government Receivable and a charge to investment in capital assets. These receivable balances have been retroactively restated to recognize the funding for bussing loans on a current basis in the statement of operations. The adjustment to the Provincial Government receivable at July 1, 2011 was decreased by \$785,524

Labrador School Board

Notes to the Financial Statements

For the Year Ended June 30,2013

2. Significant Accounting Policies (con't)

| | Previously Stated July 1,2011 | Adjustment July 1,2011 | Restated July 1,2011 |
|--|----------------------------------|---------------------------|-------------------------|
| | \$ | \$ | \$ |
| Investment in capital assets | 70,469,927 | (70,469,927) | - |
| Severance pay liability | 7,005,081 | (714,396) | 6,290,685 |
| Employee Future Benefits – Sick Leave | 113,347 - | 4,416,982 | 4,530,329 |
| Provincial Government AR | 4,411,139 | (785,524) | 3,625,615 |
| Former Board deficiency | (6,332,295) | 67,552,865 | 59,649,521 |

| | Previously Stated June 30,2012 | Adjustment June 30,2012 | Restated June 30,2012 |
|--|-----------------------------------|----------------------------|--------------------------|
| | \$ | \$ | \$ |
| Investment in capital assets | 67,468,097 | (67,468,097) | - |
| Severance pay liability | 7,179,361 | (444,539) | 6,734,822 |
| Employee Future Benefits – sick leave | 111,347 | 4,432,593 | 4,543,940 |
| Provincial Government AR | 5,294,897 | (1,261,179) | 4,033,628 |
| Former Board deficiency | (6,492,317) | 62,220,872 | 55,728,555 |

The impact of the conversion to PSA standards on the accumulated surplus (deficit) at July 1, 2011 and the comparative annual surplus is presented below. These accounting changes have been applied retrospectively with restatement of prior periods.

Labrador School Board

Notes to the Financial Statements

For the Year Ended June 30,2013

2. Significant Accounting Policies(con't)

| | |
|---|----------------------|
| Accumulated surplus (deficit) as originally reported, July 1, 2011 | \$(6,332,295) |
| Adjustments to accumulated surplus (deficit) | |
| Adjustment to sick benefits | (4,416,982) |
| Adjustment to accrued severance benefits | 714,396 |
| Bussing | (785,524) |
| Reclassify Investment in capital assets | 70,469,926 |
| Accumulated surplus (deficit) as restated, July 1, 2011 | \$ 59,649,521 |
| | |
| Annual surplus (deficit) as originally reported for the year ended June 30, 2012 | \$(160,022) |
| Adjustments to annual surplus (deficit) for the year | |
| Adjustment to sick benefits | (13,611) |
| Adjustment to accrued severance benefits | (269,849) |
| Bussing | (1,261,179) |
| Reclassify Capital grants to revenue | 1,039,086 |
| Amortization of capital assets | (4,040,915) |
| Annual surplus (deficit) for the year as restated for the year ended June 30, 2012 | (3,445,311) |
| Accumulated surplus (deficit), end of year as restated, June 30, 2012 | \$ 55,728,555 |

Revenue

The former Board's main source of funding was derived from 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 was 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 was recorded when the severance was paid to employees (see note 2). Funding designated for specific purposes, for which criteria has not been met, was deferred and included in revenue when the related expenditures had been incurred. Government transfers received with associated stipulations relating to the purchase of capital assets, were recognized as revenue when the related assets were acquired. Rental revenue was recognized when received or receivable if the amount to be received could be reasonably estimated and collection was reasonably assured. Interest revenue was recognized when earned.

Labrador School Board

Notes to the Financial Statements

For the Year Ended June 30,2013

2. Significant Accounting Policies (con't)

Restricted Equity

The former Board received funding from the Province and external sources which had been restricted for specific purposes in the future. Restricted funds had been recorded as revenue and transferred to restricted equity for the designated purpose.

Cash and cash equivalents

Cash and cash equivalents included cash on hand and balances with banks.

Short term investments

Short term investments included GIC's with original terms of greater than three months which mature within one year.

Tangible Capital Assets

Tangible capital assets are stated at cost or deemed cost and amortized using the straightline basis over their estimated useful lives, using the following rates:

| | |
|-------------------------------|----------|
| Buildings (Wooden Structure) | 25years |
| Buildings (Steel and Masonry) | 40 years |
| Pavement | 20 years |
| Heavy equipment and vehicles | 12 years |
| Service vehicles | 5 years |
| Oil tanks | 5 years |

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.

Accrued vacation pay

Vacation pay was accrued for all employees as entitlement is earned.

Labrador School Board

Notes to the Financial Statements

For the Year Ended June 30,2013

2. Significant Accounting Policies (con't)

Teachers' and Student Assistants' Payroll

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

Other Employee Severance Pay Accrual

The former Board had in effect severance pay policies whereby employees were entitled to a severance payment upon leaving employment with the former Board. Under these policies, a permanent employee who had nine (9) or more years of continuous service in the employ of the former School Board was entitled to be paid severance pay upon termination. The severance benefit obligation has been actuarially determined using assumptions based on management's best estimate of future salary and wage changes, employee age, years of services, the probability of voluntary departure due to resignation or retirement, the discount rate and other factors. Discount rates are based on the Province's long-term borrowing rate. Actuarial gains and losses are being amortized to the liability and related expense straight-line over the expected average remaining service life of the employee group

Severance pay for teachers is paid directly to employees by the Department of Education.

Accrued sick leave

Employees of the former Board are entitled to sick pay benefits which accumulate but do not vest. In accordance with PSA for post-employment benefits and compensated balances, the Labrador School Board recognized the liability in the period in which the employee rendered service. The obligation was actuarially determined using assumptions based on management's best estimates of the probability of use of accrued sick leave, future salary and wage changes, employee age, the probability of departure, retirement age, the discount rate and other factors. Discount rates are based on the Province's long-

Labrador School Board

Notes to the Financial Statements

For the Year Ended June 30,2013

2. Significant Accounting Policies (con't)

term borrowing rate. Actuarial gains and losses are being amortized to the liability and related expense straight-line over the expected average remaining service life of the employee group.

Use of Accounting Estimates

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

Deferred revenue

Deferred operating revenue represents externally restricted government transfers, as well as other externally restricted contributions, with associated stipulations relating to specific projects or programs, resulting in a liability. These transfers will be recognized as revenue in the period in which the resources are used for the purpose specified.

Financial instruments

Financial assets and liabilities are classified according to their characteristics and managements choices and intentions related thereto for the purpose of ongoing measurements. The fair value of a financial instrument is the estimated amount to be received or paid to terminate the instrument's agreement at the reporting date.

Financial assets and liabilities are generally classified and measured as follows:

| Asset/liability | Classification | Measurement |
|------------------------|-----------------------|--------------------|
| Cash | Held for trading | Fair value |
| Short term investments | Held for trading | Fair value |
| Accounts receivable | loans and receivables | Amortized cost |
| Accounts payable | other liabilities | Amortized cost |
| Long-term debt | other liabilities | Amortized cost |

Labrador School Board

Notes to the Financial Statements

For the Year Ended June 30, 2013

3. Teachers' Severance Pay Benefits

Pursuant to a directive issued by the Department during fiscal 1998, the former Board recorded the severance pay liability for teachers in the former Board. The *Schools Act, 1997* specifies that salaries and other compensation for teachers are the responsibility of the Department. The Department does not recognize this liability until it has to be paid.

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

| | <u>June 30, 2013</u> | <u>June 30, 2012</u> |
|---|----------------------------|----------------------------|
| Teachers' Severance Pay Benefits | | |
| Balance, beginning of the year | \$ 5,648,098 | \$ 5,246,844 |
| Net increase, (decrease) for the period | <u>399,195</u> | <u>401,254</u> |
| Balance, end of the year | <u><u>\$ 6,047,293</u></u> | <u><u>\$ 5,648,098</u></u> |

4. Cash

| | <u>June 30, 2013</u> | <u>June 30, 2012</u> |
|------------------------------|----------------------------|--------------------------|
| Cash | | |
| Cash on Hand | \$ 1,000 | \$ 1,000 |
| Bank - Current | 1,047,936 | (81,356) |
| Bank - Savings | 1,842,195 | 832,058 |
| Bank - Teachers' Payroll | 2,309 | 2,554 |
| Bank - Non Teachers' Payroll | - | - |
| Bank - Coupon (Debenture) | - | - |
| Bank - Other (Specify) | - | - |
| | <u><u>\$ 2,893,441</u></u> | <u><u>\$ 754,256</u></u> |

Labrador School Board

Notes to the Financial Statements

For the Year Ended June 30,2013

5. Short Term Investments

| | <u>June 30, 2013</u> | <u>June 30, 2012</u> |
|-------------------------------|----------------------|----------------------|
| Short Term Investments | | |
| Term Deposits | \$ 763,026 | \$ 3,510,062 |
| Canada Savings Bonds | - | - |
| Other (Specify) | - | - |
| | <u>\$ 763,026</u> | <u>\$ 3,510,062</u> |

6. Accounts Receivable

| | <u>June 30, 2013</u> | <u>June 30,2012</u> |
|-----------------------------------|----------------------|---------------------|
| Accounts Receivable | | |
| Current | | |
| Provincial Government | \$ 4,004,134 | \$ 4,033,628 |
| Transportation | - | - |
| Federal Government | 146,844 | 111,628 |
| Other School Districts | - | - |
| Rent | - | 124 |
| Interest | - | - |
| Travel Advances and Miscellaneous | 81,621 | 71,499 |
| Capital | | |
| DEC - Construction Grants | - | - |
| Local Contributions | - | - |
| Other School Districts | - | - |
| Other (Specify) | - | - |
| | <u>\$ 4,232,599</u> | <u>\$ 4,216,879</u> |

Labrador School Board

Notes to the Financial Statements

For the Year Ended June 30, 2013

7. Teachers' Vacation Pay

Pursuant to a directive issued by the Department during the fiscal year 2006, the former Board recorded the vacation pay liability for teachers with the Board. The liability relates to teachers' salaries earned during the school year but not fully paid to teachers until subsequent to June 30. Accordingly, the former Board had recorded teachers' vacation pay receivable \$ 3,585,589 at June 30, 2013.

8. Employee Future Benefits

Future employee benefits related to severance and sick leave obligations have been calculated based on an actuarial valuation dated March 10, 2014. The actuarial valuation of the accrued severance pay and accrued sick leave was performed effective July 1, 2011 and an extrapolation of that valuation has been performed to June 30, 2012 and June 30, 2013.

Severance

| | <u>June 30, 2013</u> | <u>June 30, 2012</u> |
|---|--------------------------|--------------------------|
| Accrued benefit obligation, beginning of year | 7,227,392 | 6,290,685 |
| Benefits expense | | |
| Current service cost | 622,714 | 533,882 |
| Interest cost | 248,420 | 274,154 |
| Actuarial loss (gain) | (303,987) | 492,571 |
| Benefits paid | <u>(464,560)</u> | <u>(363,900)</u> |
| Accrued benefit obligation, end of year | <u><u>7,329,979</u></u> | <u><u>7,227,392</u></u> |

Labrador School Board

Notes to the Financial Statements

For the Year Ended June 30, 2013

A reconciliation of the accrued benefit liability and the accrued benefit obligation is as follows:

| | | |
|------------------------------|------------------|------------------|
| Accrued benefit liability | 7,180,751 | 6,734,821 |
| Unamortized actuarial losses | <u>149,228</u> | <u>492,571</u> |
| Accrued benefit obligation | <u>7,329,979</u> | <u>7,227,392</u> |

Sick leave

| | <u>June 30, 2013</u> | <u>June 30, 2012</u> |
|---|--------------------------|--------------------------|
| Accrued benefit obligation, beginning of year | 4,781,337 | 4,530,329 |
| Benefits expense | | |
| Current service cost | 396,232 | 359,091 |
| Interest cost | 159,885 | 190,990 |
| Actuarial loss (gain) | (133,874) | 237,397 |
| Benefits paid | <u>(553,907)</u> | <u>(536,470)</u> |
| Accrued benefit obligation, end of year | <u>4,649,673</u> | <u>4,781,337</u> |

A reconciliation of the accrued benefit liability and the accrued benefit obligation is as follows:

| | | |
|------------------------------|------------------|------------------|
| Accrued benefit liability | 4,564,986 | 4,543,940 |
| Unamortized actuarial losses | <u>84,687</u> | <u>237,397</u> |
| Accrued benefit obligation | <u>4,649,673</u> | <u>4,781,337</u> |

Labrador School Board

Notes to the Financial Statements

For the Year Ended June 30,2013

The significant actuarial assumptions used in measuring the accrued severance pay and benefits expenses are as follows:

| | 2013 | 2012 | 2011 |
|---------------------------------------|-------|-------|-------|
| Discount rate | 3.91% | 3.40% | 4.30% |
| Rate of compensation increase | | | |
| Teaching staff first 10 years service | 7.25% | 7.25% | 7.25% |
| All other staff | 4.00% | 4.00% | 4.00% |

9. Prepaid Expenses

| | <u>June 30, 2013</u> | <u>June 30,2012</u> |
|-------------------------------|----------------------|---------------------|
| Prepaid Expenses | | |
| Current | | |
| | \$ | \$ |
| Insurance | - | - |
| Municipal Service Fees | - | 15,407 |
| Supplies | - | - |
| Other (Alarms) | - | 4,571 |
| Prepaid Expenses | | |
| Other (Specify) | - | - |
| Total Prepaid Expenses | <u>\$ -</u> | <u>\$ 19,978</u> |

Labrador School Board

Notes to the Financial Statements

For the Year Ended June 30,2013

10. Accounts Payable and Accrued Liabilities

| | <u>June 30,2013</u> | <u>June 30,2012</u> |
|---|---------------------|---------------------|
| Accounts Payable and Accrued Liabilities | | |
| Current | | |
| | \$ | \$ |
| Accounts Payable - Trade | 563,904 | 568,082 |
| Accrued Liabilities | 31,570 | 44,581 |
| Accrued Interest Payable | 5,038 | 13,385 |
| Accrued Wages Payable | 304,750 | 536,329 |
| Payroll Deductions Payable | 22,298 | 53,565 |
| Retail Sales Tax Payable | 580 | 4,285 |
| Deferred Grants Payable | - | - |
| Other (Drama Festival Payable) | 1,840 | - |
| Capital | | |
| Accounts Payable - Trade | - | - |
| Accrued Liabilities | - | - |
| Accrued Interest Payable | - | - |
| Deferred Grants | - | - |
| Other (Specify) | - | - |
| | <u>929,979</u> | <u>1,220,228</u> |

Labrador School Board

Notes to the Financial Statements

For the Year Ended June 30,2013

11. Financial Instruments

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

The carrying value of the Board's financial instruments approximate fair values due to the short-term maturity and normal credit terms of those instruments.

12. 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.

13. Contingent Liabilities

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

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

Subsequent to year end, one of these cases was settled in the Supreme Court of Newfoundland and Labrador (Trial Division). The former Board's share of the settlement funds to be paid was \$62,500. This amount and any associated legal expenses was reimbursed by the Government of Newfoundland and Labrador's Department of Education.

14. Subsequent Event

Subsequent to year end the Government of Newfoundland and Labrador mandated the consolidation of the four English speaking school boards into one successor board known as the Newfoundland and Labrador English School District.

Labrador School Board

Current Revenues
Year Ended June 30,2013

Schedule 1

| | <u>2013</u> | <u>2012</u> |
|--|----------------------|----------------------|
| Revenues | | |
| 30.32. Provincial Government Grants | | |
| 011 Regular Operating Grants | 7,490,250 | 7,636,427 |
| Maintenance operating grant | 1,784,875 | 1,114,158 |
| Capital grant | 1,973,882 | 364,249 |
| 016 Special Grants (Details on bottom of Schedule 1) | 2,716,661 | 2,702,476 |
| Salaries and Benefits | | |
| 017 Superintendent and Assistant Superintendent | 731,007 | 791,417 |
| 021 Teachers' Gross Salaries | 28,283,905 | 28,716,308 |
| 022 Substitute Teachers' Gross Salaries | 1,019,860 | 1,050,783 |
| Student assistants | 702,914 | 711,958 |
| 031 Pupil Transportation - District Owned | 2,902,057 | 3,037,807 |
| 032 Pupil Transportation - Contracted | - | 20,593 |
| 033 Pupil Transportation - Handicapped | 21,960 | 29,801 |
| Capital loans - pupil transportation | - | - |
| Other | 297,764 | 624,296 |
| | <u>47,925,134</u> | <u>46,800,273</u> |
| 30.33. Donations | | |
| 012 Cash Receipts | | |
| 013 Non Cash Receipts | | |
| 014 Restricted Use | 49,323 | 29,047 |
| | <u>49,323</u> | <u>29,047</u> |
| 30.34. Ancillary Services | | |
| 011 Revenues from Rental of Residences | 270,466 | 257,112 |
| 021 Revenues from Rental of Schools and Facilities (net) | | |
| 031 Cafeterias | | |
| 032 Other (Specify) | | |
| | <u>270,466</u> | <u>257,112</u> |
| 30.35. Miscellaneous | | |
| 011 Interest on Investments | 71,001 | 33,246 |
| 012 Bus Charters | | |
| 021 Recoveries of Expenditures | | |
| 031 Revenues from Other School Districts | | |
| 051 Insurance Proceeds | | |
| 061 Bilingual Education Revenue | | |
| 071 Operating Revenue from Native Peoples Grant | | |
| 081 Miscellaneous Federal Grants | | |
| 092 Textbooks | | |
| 092 Sundry | | |
| | <u>71,001</u> | <u>33,246</u> |
| Total Current Revenues | <u>\$ 48,315,924</u> | <u>\$ 47,119,678</u> |
| Special Grants | | |
| Fiscal Finance Agreement | \$ 2,487,826 | \$ 2,338,965 |
| Adult basic education | 59,277 | 134,757 |
| French Immersion | 20,711 | 20,636 |
| Francophone | 67,270 | 54,000 |
| School District Election Grant | | |
| Alternate Text | | |
| Textbook Credit Allocation | | |
| Aboriginal Education Initiatives | 81,576 | 154,118 |
| | <u>\$ 2,716,661</u> | <u>\$ 2,702,476</u> |

Labrador School BoardAdministration Expenditures
Year Ended June 30,2013

Schedule 2

| | <u>2013</u> | <u>2012</u> |
|---|---------------------|---------------------|
| 50.51 Administration | | |
| 011 Salaries and Benefits (Gross) Superintendents and Assistant Superintendents | 778,150 | 777,999 |
| 012 Salaries and Benefits - District Office Personnel | 828,234 | 922,332 |
| 013 Office Supplies | 26,891 | 19,793 |
| 014 Replacement Furniture and Equipment | 12,652 | 32,315 |
| 015 Postage | 9,318 | 7,249 |
| 016 Telephone | 54,817 | 49,456 |
| 017 Office Equipment Rentals and Repairs | 23,317 | 14,199 |
| 018 Bank Charges | 34 | - |
| 019 Electricity | 5,233 | 5,017 |
| 021 Fuel | - | - |
| 022 Insurance | 2,713 | 2,448 |
| 023 Repairs and Maintenance (Office Building) | - | - |
| 024 Travel | 105,453 | 123,120 |
| 025 District Meeting Expenses | 63,736 | 71,677 |
| 026 Election Expenses | - | - |
| 027 Professional Fees | 24,094 | 46,103 |
| 028 Advertising | 41,123 | 58,835 |
| 029 Membership Dues | 24,466 | 24,094 |
| 031 Municipal Service Fees | 2,298 | 3,544 |
| 032 Rental of Office Space | - | - |
| 033 Relocation Expenses | - | - |
| 034 Miscellaneous | 1,810 | 1,615 |
| 035 Administrative Payroll Tax | 14,487 | 15,395 |
| Total Administration Expenditures | <u>\$ 2,018,825</u> | <u>\$ 2,175,191</u> |

Labrador School Board

Instruction Expenditures

Year Ended June 30,2013

Schedule 3

| | <u>2013</u> | <u>2012</u> |
|---|----------------------|----------------------|
| 50.52. 010 Instructional Salaries (Gross) | | |
| 011 Teachers' Salaries - Regular | 24,862,115 | 25,022,637 |
| 012 Teachers' Salaries - Substitute | 891,236 | 1,073,929 |
| 013 Teachers' Salaries - District Paid | 79,899 | 181,823 |
| 014 Augmentation Payments | - | - |
| 015 Employee Benefits | 3,558,666 | 3,681,448 |
| 016 School Secretaries - Salaries & Benefits | 716,799 | 740,742 |
| 017 Payroll Tax | 33,364 | 33,412 |
| Teachers' Salaries - Student assistants | 705,968 | 711,958 |
| 018 Other instructional salaries and benefits | 1,368,889 | 1,373,674 |
| | <u>32,216,936</u> | <u>32,819,623</u> |
| | | |
| 50.52. 040 Instructional Materials | | |
| 041 General Supplies | 478,190 | 363,706 |
| 042 Library Resource Materials | 7,440 | 102,722 |
| 043 Teaching Aids | 105,345 | 112,437 |
| Other instructional materials | 117,659 | 102,250 |
| Other Aboriginal Peoples Programs | 761,653 | 540,220 |
| 044 Textbooks | | |
| | <u>1,470,287</u> | <u>1,221,335</u> |
| | | |
| 50.52. 060 Instructional Furniture and Equipment | | |
| 061 Replacement | 75,540 | 142,809 |
| 062 Rentals and Repairs | 105,402 | 100,412 |
| | <u>180,942</u> | <u>243,221</u> |
| | | |
| 50.52. 080 Instructional Staff Travel | | |
| 081 Program Co-ordinators | 87,784 | 91,047 |
| Travel - IT technicians | 30,658 | 30,788 |
| 082 Teachers' Travel | 6,412 | 9,313 |
| 083 In-service and Conferences | 334,887 | 363,820 |
| | <u>459,741</u> | <u>494,968</u> |
| | | |
| 50.52. 090 Other Instructional Costs | | |
| 091 Postage and Stationery | 5,635 | 6,421 |
| Other - Aboriginal Peoples Programs | 195,593 | 301,636 |
| Other - Health and Community living | 15,770 | 138,363 |
| 092 Miscellaneous | - | - |
| | <u>216,998</u> | <u>446,420</u> |
| | | |
| Total Instruction Expenditures | <u>\$ 34,544,904</u> | <u>\$ 35,225,567</u> |

Labrador School Board

Operations and Maintenance Expenditures - School
Year Ended June 30,2013

Schedule 4

| | <u>2013</u> | <u>2012</u> |
|--|---------------------|---------------------|
| 50.53. 011 Salaries and Benefits - Janitorial | \$ 1,336,629 | \$ 1,365,417 |
| 012 Salaries and Benefits - Maintenance | 1,087,357 | 1,338,125 |
| 013 Payroll Tax | 245,716 | 286,733 |
| 014 Electricity | 378,437 | 403,626 |
| 015 Fuel | 471,204 | 525,311 |
| 016 Municipal Service Fee | 78,083 | 82,932 |
| 017 Telephone | 172,627 | 180,441 |
| 018 Vehicle Operating and Travel | 56,289 | 60,013 |
| 019 Janitorial Supplies | 201,604 | 103,291 |
| 021 Janitorial Equipment | 39,433 | 41,520 |
| 022 Repairs and Maintenance - Buildings | 1,805,870 | 1,315,087 |
| 023 Repairs and Maintenance - Equipment | 13,807 | 15,966 |
| 024 Contracted Services - Janitorial | 19,752 | 42,901 |
| 025 Snow Clearing | 284,037 | 163,501 |
| 026 Rentals | - | - |
| 027 Other (Specify) | 423,557 | 220,520 |
| Total Operations and Maintenance | <u>\$ 6,614,401</u> | <u>\$ 6,145,385</u> |

Labrador School Board

Pupil Transportation Expenditure

Year Ended June 30,2013

Schedule 5

| | <u>2013</u> | <u>2012</u> |
|---|---------------------|---------------------|
| 50.54. 010 Operation and Maintenance of District Owned Fleet | | |
| 011 Salaries and Benefits - Administration | | |
| 012 Salaries and Benefits - Drivers and Mechanics | 1,744,235 | 1,795,980 |
| 013 Payroll Tax | 28,088 | 27,612 |
| 014 Debt Repayment - Interest | 46,599 | 35,974 |
| 015 Debt Repayment - Principal | - | - |
| 016 Bank Charges | - | - |
| 017 Gas and Oil | 340,007 | 317,734 |
| 018 Licenses | 12,744 | 25,978 |
| 019 Insurance | 21,316 | 21,114 |
| 021 Repairs and Maintenance - Fleet | 205,460 | 191,942 |
| 022 Repairs and Maintenance - Building | 8,820 | 158,496 |
| 023 Tires and Tubes | 23,846 | 30,822 |
| 024 Heat and Light | 14,559 | 15,907 |
| 025 Municipal Service | 6,091 | 5,364 |
| 026 Snow Clearing | 27,838 | 14,447 |
| 027 Office Supplies | 9,187 | 1,181 |
| 028 Rent | 74,966 | 78,911 |
| 029 Travel | 30,961 | 8,683 |
| 031 Professional Fees | 2,000 | 2,000 |
| 032 Miscellaneous | 4,204 | 7,516 |
| 033 Telephone | 17,991 | 17,079 |
| 034 Vehicle Leases | | |
| | <u>2,618,911</u> | <u>2,756,741</u> |
| 50.54. 040 Contracted Services | | |
| 041 Regular Transportation | 2,160 | 16,045 |
| 042 Handicapped | 50,806 | 46,833 |
| | <u>52,966</u> | <u>62,879</u> |
| Pupil Transportation Expenditures | <u>\$ 2,671,877</u> | <u>\$ 2,819,620</u> |

Labrador School Board

Schedule 6

Ancillary Services and Miscellaneous Expenses
Year Ended June 30,2013

Ancillary Services

The District owns and operates the following ancillary services:

| | <u>2013</u> | <u>2012</u> |
|---------------------------------------|-------------------|-------------------|
| 50.55. Ancillary Services | | |
| 011 Operation of Teachers' Residences | \$ 222,278 | \$ 172,282 |
| 031 Cafeterias | - | - |
| 032 Other (Specify) | - | - |
| | <u>\$ 222,278</u> | <u>\$ 172,282</u> |

Miscellaneous Expenses (Specify)

The District has incurred the following miscellaneous expenses:

| | <u>2013</u> | <u>2012</u> |
|--|-------------|-------------|
| 50.57. 011 Miscellaneous Expenses (Specify) | <u>\$ -</u> | <u>\$ -</u> |

Labrador School Board

Capital Assets

Year Ended June 30,2013

Schedule 7

| | Cost June 30,2013 | Accumulated Amortization 2013 | NBV June 30, 2013 | NBV June 30,2012 |
|---|-----------------------|----------------------------------|----------------------|----------------------|
| 10.12. 210 Land and Sites | | | | |
| 211 Land and Sites | \$ 197,033 | \$ - | \$ 197,033 | \$ 160,890 |
| 10.12. 220 Buildings | | | | |
| 221 Schools | 138,413,411 | (78,856,536) | 59,556,875 | 61,441,117 |
| 222 Administration | 2,723,522 | (2,723,522) | - | - |
| 223 Residential | 8,760,129 | (4,845,592) | 3,914,537 | 3,969,106 |
| 224 Recreational | - | - | - | - |
| 225 Other (Specify) | - | - | - | - |
| | <u>149,897,062</u> | <u>(86,425,650)</u> | <u>63,471,412</u> | <u>65,410,223</u> |
| 10.12. 230 Furniture and Equipment | | | | |
| 231 Schools | - | - | - | - |
| 232 Administration | - | - | - | - |
| 233 Residential | - | - | - | - |
| 234 Recreation | - | - | - | - |
| 235 Other (Oil Tanks) | 557,812 | (371,822) | 185,990 | 254,925 |
| | <u>557,812</u> | <u>(371,822)</u> | <u>185,990</u> | <u>254,925</u> |
| 10.12. 240 Vehicles | | | | |
| 241 Service Vehicles | 318,939 | (267,335) | 51,604 | 74,566 |
| 10.12. 250 Pupil Transportation | | | | |
| 251 Land | - | - | - | - |
| 252 Building | 732,941 | (732,941) | - | - |
| 253 Vehicles - Buses | 3,190,285 | (1,412,416) | 1,777,869 | 1,331,127 |
| 254 Vehicles - Service | - | - | - | - |
| 255 Equipment | - | - | - | - |
| 256 Other (Specify) | - | - | - | - |
| | <u>3,923,226</u> | <u>(2,145,357)</u> | <u>1,777,869</u> | <u>1,331,127</u> |
| 10.12. 260 Misc. Capital Assets | | | | |
| 261 Other (Pavement) | 466,995 | (42,735) | 424,260 | 296,867 |
| Total Capital Assets | <u>\$ 155,361,067</u> | <u>\$ (89,252,900)</u> | <u>\$ 66,108,168</u> | <u>\$ 67,528,597</u> |

Labrador School Board

Details of Capital Assets - Additions and Disposals
Year Ended June 30,2013

Schedule 7A

| | Balance June 30,2012 | Additions | Disposals | Balance June 30,2013 |
|---|-------------------------|---------------------|-------------------|-------------------------|
| 10.12. 210 Land and Sites | | | | |
| 211 Land and Sites | \$ 160,890 | \$ 36,143 | \$ - | \$ 197,033 |
| 10.12. 220 Buildings | | | | |
| 221 Schools | 136,925,919 | 1,487,492 | - | 138,413,411 |
| 222 Administration | 2,723,522 | - | - | 2,723,522 |
| 223 Residential | 8,475,445 | 284,685 | - | 8,760,129 |
| 224 Recreational | - | - | - | - |
| 225 Other (Specify) | - | - | - | - |
| | <u>148,124,886</u> | <u>1,772,177</u> | <u>-</u> | <u>149,897,062</u> |
| 10.12. 230 Furniture and Equipment | | | | |
| 231 Schools | - | - | - | - |
| 232 Administration | - | - | - | - |
| 233 Residential | - | - | - | - |
| 234 Recreation | - | - | - | - |
| 235 Other (Oil Tanks) | 539,316 | 18,496 | - | 557,812 |
| | <u>539,316</u> | <u>18,496</u> | <u>-</u> | <u>557,812</u> |
| 10.12. 240 Vehicles | | | | |
| 241 Service Vehicles | 318,939 | - | - | 318,939 |
| 10.12. 250 Pupil Transportation | | | | |
| 251 Land | - | - | - | - |
| 252 Building | 732,941 | - | - | 732,941 |
| 253 Vehicles - Buses | 3,087,603 | 642,085 | 539,403 | 3,190,285 |
| 254 Vehicles - Service | - | - | - | - |
| 255 Equipment | - | - | - | - |
| 256 Other (Specify) | - | - | - | - |
| | <u>3,820,544</u> | <u>642,085</u> | <u>539,403</u> | <u>3,923,226</u> |
| 10.12. 260 Misc. Capital Assets | | | | |
| 261 Other (Pavement) | 319,929 | 147,066 | - | 466,995 |
| Total Capital Assets | <u>\$ 153,284,503</u> | <u>\$ 2,615,967</u> | <u>\$ 539,403</u> | <u>\$ 155,361,067</u> |

Labrador School Board
 Details of Capital Assets - Amortization
 Year Ended June 30, 2013

Schedule 7B

| | <u>Accumulated Amortization 2012</u> | <u>Amortization 2013</u> | <u>Amortization on Disposals 2013</u> | <u>Change in Amortization 2013</u> | <u>Accumulated Amortization 2013</u> |
|---|--|------------------------------|---|--|--|
| 10.12. 210 Land and Sites | | | | | |
| 211 Land and Sites | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10.12. 220 Buildings | | | | | |
| 221 Schools | 75,484,802 | 3,371,734 | - | 3,371,734 | 78,856,536 |
| 222 Administration | 2,723,522 | - | - | - | 2,723,522 |
| 223 Residential | 4,506,339 | 339,253 | - | 339,253 | 4,845,592 |
| 224 Recreational | - | - | - | - | - |
| 225 Other (Specify) | - | - | - | - | - |
| | <u>82,714,663</u> | <u>3,710,987</u> | <u>-</u> | <u>3,710,987</u> | <u>86,425,650</u> |
| 10.12. 230 Furniture and Equipment | | | | | |
| 231 Schools | - | - | - | - | - |
| 232 Administration | - | - | - | - | - |
| 233 Residential | - | - | - | - | - |
| 234 Recreation | - | - | - | - | - |
| 235 Other (Oil Tanks) | 284,392 | 87,431 | - | 87,431 | 371,822 |
| | <u>284,392</u> | <u>87,431</u> | <u>-</u> | <u>87,431</u> | <u>371,822</u> |
| 10.12. 240 Vehicles | | | | | |
| 241 Service Vehicles | 244,372 | 22,963 | - | 22,963 | 267,335 |
| 10.12. 250 Pupil Transportation | | | | | |
| 251 Land | - | - | - | - | - |
| 252 Building | 732,941 | - | - | - | 732,941 |
| 253 Vehicles - Buses | 1,756,476 | 195,343 | (539,403) | (344,059) | 1,412,416 |
| 254 Vehicles - Service | - | - | - | - | - |
| 255 Equipment | - | - | - | - | - |
| 256 Other (Specify) | - | - | - | - | - |
| | <u>2,489,417</u> | <u>195,343</u> | <u>(539,403)</u> | <u>(344,059)</u> | <u>2,145,357</u> |
| 10.12. 260 Misc. Capital Assets | | | | | |
| 261 Other (Pavement) | 23,062 | 19,673 | - | 19,673 | 42,735 |
| Total Capital Assets | <u>\$ 85,755,906</u> | <u>\$ 4,036,397</u> | <u>\$ (539,403)</u> | <u>\$ 3,496,994</u> | <u>\$ 89,252,900</u> |

Labrador School Board

Details of Long Term Debt
Year Ended June 30,2013

Schedule 8

Bank loans, mortgage and debentures, approved
by the District and the Government of Newfoundland
and Labrador

| | | | | June 30,2013 | June 30,2012 |
|---------------|------------|--|---|---------------------|---------------------|
| 20.21. | 210 | Loans Other than Pupil Transportation | | | |
| | | Ref # | | | |
| | 211 | Bank Loans | | | |
| | | Repayable \$ | monthly, maturing | | |
| | | Repayable \$ | monthly, maturing | | |
| | | Repayable \$ | monthly, maturing | | |
| | | Repayable \$ | monthly, maturing | | |
| | | Repayable \$ | monthly, maturing | | |
| | | Total 211 | | - | - |
| | 212 | Mortgages | | | |
| | | Repayable \$ | monthly, maturing | | |
| | | Repayable \$ | monthly, maturing | | |
| | | Repayable \$ | monthly, maturing | | |
| | | Repayable \$ | monthly, maturing | | |
| | | Repayable \$ | monthly, maturing | | |
| | | Total 212 | | - | - |
| | 213 | Debentures | | | |
| | | Repayable \$ | monthly, maturing | | |
| | | Repayable \$ | monthly, maturing | | |
| | | Total 213 | | - | - |
| | 214 | Other (Please Specify) | | | |
| | | Subtotal | | - | - |
| | 215 | Less Current Maturities | | | |
| | | Total Loans Other Than Pupil Transportation | | - | - |
| 20.21. | 220 | Loans - Pupil Transportation | | | |
| | | Ref # | | | |
| | 221 | Vehicle Bank Loans | | | |
| | | Repayable \$ | 2,172 monthly, maturing May 21, 2013 | \$ - | \$ 23,891 |
| | | Repayable \$ | 581 monthly, maturing January 19, 2013 | 6,971 | 13,941 |
| | | Repayable \$ | 1,696 monthly, maturing September 4, 2013 | 45,788 | 66,139 |
| | | Repayable \$ | 2,924 monthly, maturing April 14, 2016 | 181,232 | 216,320 |
| | | Repayable \$ | 2,523 monthly, maturing August 21, 2015 | 285,160 | 312,913 |
| | | Repayable \$ | 4,687 monthly, maturing August 16, 2016 | 576,417 | 627,974 |
| | | Repayable \$ | 4,459 monthly, maturing August 31, 2016 | 601,959 | |
| | | Repayable \$ | monthly, maturing | | |
| | | Repayable \$ | monthly, maturing | | |
| | | Repayable \$ | monthly, maturing | | |
| | | Repayable \$ | monthly, maturing | | |
| | | Repayable \$ | monthly, maturing | | |
| | | Total 221 | | <u>1,697,527</u> | <u>1,261,178</u> |
| | 222 | Land, Buildings and Equipment Bank Loans | | | |
| | | Repayable \$ | monthly, maturing | | |
| | | Repayable \$ | monthly, maturing | | |
| | | Repayable \$ | monthly, maturing | | |
| | | Repayable \$ | monthly, maturing | | |
| | | Total 222 | | | |
| | | Subtotal | | <u>1,697,527</u> | <u>1,261,178</u> |
| | 223 | Less Current Maturities | | | |
| | | Total Loans- Pupil Transportation | | <u>1,697,527</u> | <u>1,261,178</u> |
| | | Total Long Term Debt | | <u>\$ 1,697,527</u> | <u>\$ 1,261,178</u> |

Labrador School BoardSummary of Long Term Debt
Year Ended June 30, 2013

Schedule 8A

| <u>Description</u> | <u>Ref. #</u> | <u>Rate</u> | <u>Balance Beginning of Year</u> | <u>Loans Obtained During Year</u> | <u>Principal Repayment for Year</u> | <u>Balance End of Year</u> |
|-------------------------|---------------|-------------|--------------------------------------|---------------------------------------|---|--------------------------------|
| A) School Construction | | | - | - | - | - |
| B) Equipment | | | - | - | - | - |
| C) Service Vehicles | | | - | - | - | - |
| D) Other | | | - | - | - | - |
| E) Pupil Transportation | Scotiabank | various | 1,261,179 | 642,090 | 205,741 | 1,697,528 |
| Total Loans | | | <u>\$ 1,261,179</u> | <u>\$ 642,090</u> | <u>\$ 205,741</u> | <u>\$ 1,697,528</u> |

Labrador School BoardSchedule of Current Maturities
Year Ended June 30,2013

Schedule 8B

| <u>Description</u> | <u>Year 1</u> | <u>Year 2</u> | <u>Year 3</u> | <u>Year 4</u> | <u>Year 5</u> |
|-------------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| A) School Construction | \$ - | \$ - | \$ - | \$ - | \$ - |
| B) Equipment | - | - | - | - | - |
| C) Service Vehicles | - | - | - | - | - |
| D) Other | - | - | - | - | - |
| E) Pupil Transportation | 227,875 | 175,116 | 853,101 | 441,435 | - |
| Total | <u>\$ 227,875</u> | <u>\$ 175,116</u> | <u>\$ 853,101</u> | <u>\$ 441,435</u> | <u>\$ -</u> |

Appendix C

| Student Population as of June 2013 | | | | | | | | | | | | | | | | | |
|------------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-----------|------------------|-----------------|-----------|
| | K | Gd. 1 | Gd. 2 | Gd. 3 | Gd. 4 | Gd. 5 | Gd. 6 | Gd. 7 | Gd. 8 | Gd. 9 | L. I | L. II | L. III | L. IV | Total Sept. 2012 | Total June 2013 | Change |
| JHMS | 20 | 18 | 14 | 17 | 17 | 15 | 12 | 25 | 16 | 18 | 27 | 9 | 11 | 5 | 224 | 224 | -18 |
| ACMS | 9 | 9 | 5 | 14 | 9 | 8 | 9 | 12 | 9 | 8 | 8 | 8 | 8 | 2 | 118 | 118 | +3 |
| BLMS | 3 | 3 | 1 | 2 | 1 | 3 | 3 | 2 | 5 | 4 | 4 | 1 | 2 | | 34 | 34 | -4 |
| JCEMS | 4 | 6 | 4 | 4 | 4 | 7 | 1 | 7 | 6 | 10 | 4 | 2 | 4 | | 63 | 63 | -1 |
| NLA | 3 | 2 | 7 | 5 | 6 | 2 | 3 | 4 | 7 | 2 | 3 | 2 | 3 | 1 | 50 | 50 | +5 |
| HGA | 8 | 6 | 7 | 4 | 5 | 3 | 5 | 7 | 9 | 6 | 1 | 5 | 10 | 1 | 77 | 77 | -2 |
| SPS | 0 | 0 | 5 | 1 | 1 | 0 | 4 | 1 | 4 | 2 | 1 | 3 | 1 | 1 | 25 | 24 | -2 |
| LMS | 6 | 4 | 8 | 12 | 6 | 4 | 7 | 7 | 5 | 10 | 8 | 5 | 11 | | 93 | 93 | -11 |
| MLS | | | | 1 | | | | | | | | | | | 1 | 1 | -1 |
| PPS | 97 | 87 | 78 | 97 | | | | | | | | | | | 359 | 359 | +27 |
| QPMS | | | | | 82 | 89 | 74 | 86 | | | | | | | 331 | 331 | -33 |
| MMC | | | | | | | | | 99 | 101 | 95 | 104 | 89 | 15 | 504 | 503 | -17 |
| APLPS | 100 | 105 | 109 | 101 | | | | | | | | | | | 415 | 415 | +3 |
| JRSMS | | | | | 112 | 105 | 109 | 97 | | | | | | | 423 | 423 | +5 |
| MHS | | | | | | | | | 124 | 137 | 132 | 118 | 115 | 7 | 666 | 633 | +38 |
| Totals | 250 | 240 | 238 | 258 | 243 | 236 | 227 | 248 | 284 | 298 | 283 | 257 | 254 | 32 | 3386 | 3348 | -1 |

Notes for Table 1

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

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