

2012 - 2013 ANNUAL REPORT



Nova
Central
School District

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EXC/14/11/1557

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 Nova Central 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/13/12/1923

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 Nova Central 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

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CHAIRPERSON'S MESSAGE

November 1, 2013

The Honourable Clyde Jackman
Minister of Education
Government of Newfoundland and Labrador
P.O. Box 8700, Confederation Building
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 Nova Central School Board.

This report provides a balanced summary of the efforts and accomplishments of the Nova Central School Board in respect to the goals that are articulated in its strategic plan 2011-2014, which addressed four areas: Student academic achievement, student retention, safe and caring schools and school leadership.

The Nova Central School 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,

A handwritten signature in blue ink, appearing to read 'Milton Peach'. The signature is fluid and cursive.

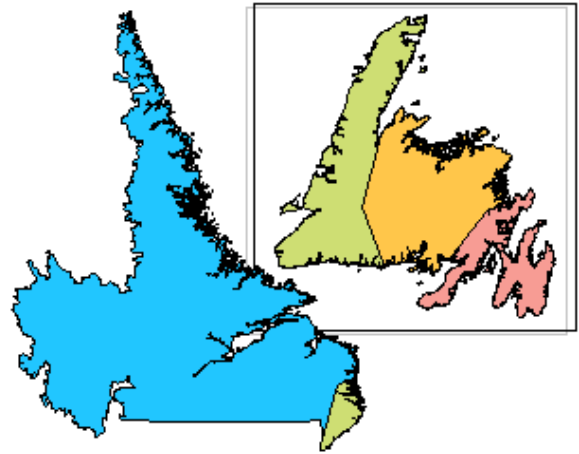
Milton Peach, Chair

DISTRICT OVERVIEW

MANDATE

Nova Central School District extends from the Baie Verte Peninsula in the Northwest of Newfoundland, to the Connaigre Peninsula in the south, to Fogo Island in the Northeast and to the Eastport Peninsula in the East, with a total geographic area of 45,500 kilometres.

The Nova Central School Board is responsible for the implementation of primary, elementary, intermediate and secondary educational services in this region as prescribed by the Department of Education, primarily through the *Schools Act, 1997*.



Please see **Appendix A** for a more complete description of the mandate of Newfoundland and Labrador school boards.

VISION

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

MISSION

By June 30, 2017, Nova Central School District will have improved student academic achievement by enhancing supports and services for students and promoting safe, caring and healthy schools.

LOCATION

The head office for Nova Central School District is located at 203 Elizabeth Drive, Gander, NL. The district also operates a regional office at 28 Price's Avenue, Grand Falls-Windsor, NL.

LINES OF BUSINESS

The Nova Central School District has two lines of business:

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

One year prior to school entry children are offered an opportunity to become oriented to the Kindergarten environment via the KinderStart Program. The itinerant teacher for the deaf and hard of hearing and the itinerant teacher for the blind and visually impaired provide pre-school intervention to qualified children. Department of Education prescribed programs are offered based on the core requirements within the Pathways framework. The Board offers other Department of Education approved programs, based on management criteria and the resource capacity of the district. Personal and career guidance and counselling are available in all schools.

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

2. Transportation

The Nova Central School Board is responsible for transporting students to and from school in compliance with the *Schools Act, 1997* and Department of Education policies.

BOARD OF TRUSTEES

The Nova Central School District is governed by a Board of Trustees. The Board consists of fifteen (15) members, elected or appointed in accordance with the provisions of the *Schools Act, 1997* and pursuant to related election regulations. As of August 31, 2013, there were four vacancies on the Nova Central School Board.

For a list of the Trustees as of August 31, 2013, please see **Appendix B**.

DIVISIONS

Nova Central School Board has been managed by a Director of Education, with three Assistant Directors of Education responsible for the following operational divisions:

1. Programs (including student support services)
2. Human Resources
3. Finance and Administration (including financial management, maintenance and facilities, technology and student transportation).

SCHOOLS

As of September 2012, Nova Central School District was operating 65 schools in 50 communities, and providing educational programming and services to almost 12,000 students.



The District has a number of small schools and student populations ranged from two students (H.L Strong Academy, Bayview Primary) to 921 students (Gander Academy).



Eight schools are located in communities on islands which are only accessible by ferry (Change Islands, Fogo Island, Rencontre East, McCallum, Gaultois, Long Island, Little Bay Islands, St. Brendan's).



STUDENTS

The Nova Central School District student population was 11,928 on September 30, 2012. This reflects a drop in the overall student population by 149 students, or approximately -1%, compared with September 2011.

Male Students	Female Students	Total Students 2012-2013
6149	5779	11,928

For a complete breakdown of Nova Central School District schools and student populations for 2012-2013, please see **Appendix C**.

STAFF

As of August 31, Nova Central School District had 2324 full-time, part-time and casual employees:

Employees	Number of Males	Number of Females	Total Number of Teaching Staff
Teaching Staff	470	987	1457
Student Assistants	5	231	236
Sub-total Teaching Staff & Student Assistants	475	1218	1693
<i>Support Staff</i>			
Managers-District Office	12	8	20
Office Support	8	19	27
Secretaries	0	119	119
Maintenance, Custodial and Cleaning	154	79	233
Bus Drivers/Mechanics	133	35	168
Combined Bus Drivers/ Custodial/ Maintenance	57	7	64
Sub-total Support Staff	364	267	631
Total Staff	839	1485	2324

There was no significant change in the number employees in 2012-2013 over the previous year.

REVENUE AND EXPENDITURES

During the 2012-2013 reporting period, the Nova Central School District 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.

SHARED COMMITMENTS

DEPARTMENT OF EDUCATION

Nova Central School Board partners with the Department of Education to address educational needs. The Department provides funding for infrastructure, personnel and learning resources to enable the Board to carry out its mandate. Employees of Nova Central School District also work collaboratively with departmental staff for many different purposes, including:

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

The Nova Central School Board aligns its operations with the directions of academic/learning foundation set by the government, as communicated by the Minister of Education.

SCHOOL COUNCILS

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

In the Spring of 2013, the Director of Education, local trustees and staff members held annual school council consultations. Meetings were held in six localities (Springdale, Grand Falls-Windsor, Gander, Harbour Breton, Lewisporte and New-Wes-Valley) with 35 school council chairs or other representatives. The district provided updates on strategic goals and other priorities, and also heard from schools regarding their good news and concerns. Feedback was very positive regarding the consultations.

CENTRE FOR DISTANCE LEARNING AND INNOVATION (CDLI)

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

Students continued to access courses through CDLI in 2012-2013. CDLI reported 607 course registrations for 323 different students in 34 schools throughout Nova Central School District. This is an increase from 2011-2012, when there were 488 registrations.

CENTRAL REGIONAL INTEGRATED HEALTH AUTHORITY

Nova Central School District continued to partner with Central Health in 2012-2013, to promote student health and wellness. A School Health Promotion Liaison Consultant (SHPLC) is based at the school district head office and oversees the *Healthy Students Healthy Schools* Initiative.

CANADIAN HERITAGE

Through the Canada-Newfoundland and Labrador Agreement for Minority Language Education and Second Official Language Instruction, Nova Central School Board continued to support quality French language instruction in our schools. *Early French Immersion, Intensive Core French, Senior High Core French* and *Expanded Core French* programs are offered in various schools throughout the District, and the enrollment in French second language programs continues to grow. The District receives funds to facilitate special student activities and class trips, support a French program specialist position, provide training for French teachers, hire French Immersion teacher aides and provide a variety of resources for the delivery of French Second Language programs.



KIDS EAT SMART FOUNDATION (KES)

KES is a non-profit organization which supports nutritious breakfast and snack programs for students across the province. In 2012-2013, programs were offered at 48 out of 65 schools in Nova Central School District, with almost 5000 students participating.

Schools provide space, volunteers and a variety of supports and resources for such programs. KES offers start-up, sustaining and matching grants and a regional coordinator works with school volunteers and staff who run the programs.



OUTCOMES OF STRATEGIC PLAN OBJECTIVES

Issue One: Improving Student Academic Achievement

Through its mission, Nova Central School District committed to improving student academic achievement in all areas. However, based on information gathered for the 2011-2014 Strategic Plan, the District prioritized improvements at the intermediate level for the three year period. The District recognized that student success at the intermediate level has a direct impact on a student’s ability to complete an academic program in high school, and the options a student has available to him/her upon graduation. This priority reflected the provincial government’s strategic directions of student supports, curriculum, technology and academic achievement.

A strategy focused on the intermediate level, called “Fostering Ownership of Students, Learning and Opportunity”, was developed and introduced in 15 pilot schools. In 2012-2013 our focus was on Grade 8 in those schools. These 15 schools serve approximately 60% of our intermediate student population:

- | | |
|---|---|
| 1. Valmont Academy (<i>King’s Point</i>) | 9. New World Island Academy (<i>Summerford</i>) |
| 2. Dorset Collegiate (<i>Pilley’s Island</i>) | 10. J.M. Olds Collegiate (<i>Twillingate</i>) |
| 3. Exploits Valley Intermediate (<i>GFW</i>) | 11. St. Paul’s Intermediate (<i>Gander</i>) |
| 4. Botwood Collegiate | 12. Smallwood Academy (<i>Gambo</i>) |
| 5. Point Leamington Academy | 13. Glovertown Academy |
| 6. Leo Burke Academy (<i>Bishop’s Falls</i>) | 14. Pearson Academy (<i>Wesleyville</i>) |
| 7. Lewisporte Intermediate | 15. Holy Cross School Complex (<i>Eastport</i>) |
| 8. Fogo Island Central Academy | |

Objective	Measure	Indicator
By June 30, 2013 , Nova Central School District will have implemented a revised strategy to improve student academic achievement at Grade 8 in 15 pilot schools.	Implemented revised strategy in pilot schools	<ul style="list-style-type: none"> Implemented revised strategy in pilot schools. Enhanced resources for Grade 8 students in pilot schools. Enhanced professional development for Grade 8 teachers in pilot schools.

Implemented revised strategy in pilot schools.

The intermediate strategy was fully implemented with Grade 8 students in the 15 pilot schools in 2012-2013. Implementation included school surveys, data collection and analysis, professional development for teachers, school visits by district staff, revised school growth and development plans, and provision of various student resources and teaching aids. Almost all of our programs staff had direct involvement in the delivery of various initiatives in support of Goal I.

"Bird's Eye View" data for each school was reviewed by the relevant senior education officer, in conjunction with school administrators and staff. Among other things, the data was used to identify schools, classes and individual students where additional supports were needed.

The Program Specialist (Intermediate) conducted visits with pilot schools to review yearly plans and assessments and provide assistance with instruction. Other programs staff also prioritized visits to pilot schools to implement activities.

Enhanced resources for Grade 8 students in pilot schools.

Resources for Grade 8 students in pilot schools were enhanced:

- Common assessments for Grade 8 English Language Arts, Mathematics and Science were developed. These standardized assessments are intended to ensure consistency across classes and schools and to provide an interim measure of how well intermediate students are performing between CRTs.
- Our Student Support Services Sub-Division supported the use of assistive technologies with Grade 8 students who have a diagnosed learning disability. Based on a survey carried out with the intermediate schools, program specialists (SSS) identified students with specific needs. They then distributed various assistive technologies for their use, such as laptops with Speak Q and Word Q programs to be used by students who have difficulty with reading and writing. The program specialists also worked with teachers to identify students whose programming needed to be adjusted.
- Licenses were renewed for the 'Real Game', a career exploration program.
- A numeracy support teacher (NST) assisted the intermediate pilot schools, and in seven schools curriculum support or Math-trained teachers assisted Grade 8 students who were at risk of failing.

Enhanced professional development for grade 8 teachers in pilot schools.

In 2012-2013, professional development was enhanced for Grade 8 teachers. The number of professional development days was increased to 268 for Grade 8 teachers, compared with 211 days allocated in the previous year. Professional development for teachers and school administrators in the pilot schools included one-one coaching and mentoring at the school level, professional learning communities/groups coming together at a district level around common topics, and sessions at three principals' conferences. The professional development was facilitated by the senior education officers and programs specialists, with assistance from school-based staff and external resource people.

An intermediate instructional strategies group met twice during the year and a teleconference for pilot school principals was held in February. The teleconference

addressed progress by the Grade 8 cohort of students; follow-up required for individual students; best practices; and, necessary interventions for individual schools.

Other professional development included sessions for English Language Arts and Math teachers on common assessment and assessment strategies, sessions for new teachers as well as in-services on iPads and interactive whiteboard use.

A variety of print and other resources for teachers in pilot schools and packages of general resources for Grade 8 teachers were also provided, as well as resources specific to the core subject areas.

Comments

Nova Central School Board is pleased with the implementation of a revised strategy to improve student academic achievement at grade 8 in 15 pilot schools. We enhanced data collection and analysis, resources for students and professional development for teachers through the implementation at the grade 8 level over 2012-2013.

Objective 3

By June 30, 2014, Nova Central School district will have implemented a revised strategy to improve student academic achievement at grade 9 in 15 pilot schools.

Nova Central School District was successful in fully implementing a strategy to improve student achievement in grades 7 and 8 over the first two years of the 2011-2014 Strategic Plan.

During July and August 2013, the Nova Central School District addressed normal human resource and operational needs to ensure a smooth start-up for the 2013-2014 school year. Preliminary planning for the continued support of the strategy with grades 7 and 8 students in the pilot schools was also carried out.

Issue Two: Improving Student Retention

Nova Central School District recognizes the importance of improving overall student retention. This was included in our strategic plan because student attendance issues were identified through numerous sources such as an environmental scan and feedback from school administrators, teaching staff and school councils.

The District acknowledges that there are many factors which affect student attendance that are beyond its control. However, through the 2011-2014 Strategic Plan NCS D began to address factors within our control which can positively affect student attendance. This priority reflects the provincial government’s systemic interventions under “Academic/Learning Foundation, including student supports (especially for struggling learners)”. A strategy would be implemented over the three-year period which included additional research, improved data tracking, revision of our student attendance protocol and an increase in other specific activities to support student engagement and the transition from one educational level to the next.

Through the research conducted it was identified that a comprehensive approach to student retention is required and must be based on good data. In 2012-2013, our focus was on improving our tracking of student attendance data and implementing the Student Attendance Protocol, which had been revised in the first year.

In 2012-2013, data was tracked and monitored at a classroom, school and district level. Attendance data for all schools was compiled at the district level from hard copy reports, WinSchool and our new electronic student information system, PowerSchool. The data was reviewed by the Administrative Assistant (Programs), to ensure its accuracy and was then reviewed by the Senior Education Officers as necessary.

Objective	Measure	Indicator
<p>By June 30, 2013, Nova Central School District will have developed a strategy to enhance student retention and improve the transition experience of K-12 students from one educational level to the next.</p>	<ul style="list-style-type: none"> • Developed strategy 	<ul style="list-style-type: none"> • Conducted survey with select student cohorts • Implemented revised Student Attendance Protocol • Developed transition guidelines for schools

Conducted survey with select student cohorts

Eleven focus groups were conducted with students in February, 2013 to elicit feedback on ways to improve student retention. Questions elicited themes regarding why the groups thought that students missed school and quit school, and what schools could do to promote better attendance. There were focus groups with students in Levels I-III at 10 schools, and one focus group with students in the Positive Actions for Student

Success (PASS) program. The feedback will be incorporated into information for schools on student retention and transition.

Implemented revised Student Attendance Protocol

In 2012-2013 schools began implementing our revised Student Attendance Protocol. It incorporates the following key areas:

Communication and Awareness

The District increased its communications with school administrators and teaching staff with respect to student retention and, in particular, the tracking of attendance data.

Schools increased their efforts to promote awareness with students and parents/caregivers regarding the importance of school attendance. This includes references at parent meetings, in memos and newsletters home, in individual correspondence and so on.

Incentive Programs

Schools are enhancing incentive programs for students in order to encourage better attendance. This is commonly done in conjunction with Positive Behaviour Intervention and Supports (PBIS) activities. Incentives include rewards and celebrations for improved attendance and special recognition of good attendance.



Early Intervention and Progressive Response

Early intervention refers to intervening with a student at any educational level when absenteeism is first identified as an issue.

A progressive response to concerns about student attendance can include:

- Establishing clear expectations about attendance.
- Early notification to parents/caregivers about absences.
- Progressive steps to address problems. Such steps may include phone calls, letters, meetings, referrals to the guidance counsellor or district office and consultation with external agencies (e.g. Department of Child, Youth and Family Services, RCMP).

The SEOs consult with school administrators regarding students experiencing attendance issues, the actions that the school has taken with each student and parent/caregiver to deal with the concerns, and what the outcomes have been. In cases of chronic absenteeism, additional follow-up and intervention may be planned. For example, one SEO provided monthly follow-up with three schools to address chronic issues identified through the data, with one case recommended for follow-up by the Director of Education, as per the protocol.

Developed transition guidelines for schools

Transition guidelines for schools were not finalized. In 2012-2013 NCS D focused on ways to improve the transition experience of students moving from one educational level to the next. Schools were surveyed to obtain information on their activities/practices to assist students in transitioning from primary to elementary (Grade 3 to 4), elementary to intermediate (Grade 6 to 7), and intermediate to high school (Grade 9 to 10). The survey also included questions about activities for transitioning students between feeder schools and transitioning students with exceptionalities. The survey helped to highlight good practices and gaps.

Senior Education Officers met to devise a preliminary strategy and, in consultation with the school administrators, identified three school systems to participate in a pilot:

- Gander (3 schools – K-6, 7-9, and 10-12),
- Green Bay South (3 schools – K-3, K-6 and 7-12)
- English Harbour West (1 school – K-12).

A meeting was planned with school administrators and guidance counsellors to review the literature, review existing practices and propose a plan that could be adaptable for each type of system. The plan was intended to address different times of the year:

- Early fall activities
- Late fall-winter follow-up
- Spring feedback & preparation for new group.

However, due to the consolidation of the school districts, the finalization of the transition guidelines was deferred.

Comments

The Nova Central School District carried out considerable work over 2012-2013 to develop a strategy to enhance student retention and improve the transition experience of K-12 students from one educational level to the next. Student attendance data collection and analysis was improved, a revised student attendance protocol was implemented and research was conducted on the transition experience of students and the transition practices of select schools.

Objective 3:

By June 30, 2014, Nova Central School district will have piloted a strategy in select schools to enhance student retention and improve the transition experience of K-12 students from one educational level to the next.

The Nova Central School District Nova Central School District was successful in completing the intended work over the first two years of implementation of the 2011-2014 Strategic Plan to enhance student retention and improve the transition experience of students.

During July and August 2013, the Nova Central School District addressed normal human resource and operational needs to ensure a smooth start-up for the 2013-2014 school year.



Issue Three: Promoting Safe, Caring and Healthy Schools

Nova Central School District is committed to providing safe, caring and healthy teaching and learning environments. The District addresses this commitment in a variety of ways. We support healthy eating and the implementation of School Food Guidelines. We promote active living and Quality Daily Physical Activity (QDPA). Our District works with the provincial government to support Occupational Health and Safety; to address air quality, fire and life safety issues; and, to ensure proper maintenance of our facilities.

Through our 2011-2014 Strategic Plan, our District committed to enhancing positive behaviour interventions and supports for students. This commitment includes the revision of policies, improved tracking system for student behaviours and an increased number of schools implementing the Positive Behaviour Interventions and Supports (PBIS) Model.

A number of district staff led initiatives related to Goal III, including the PBIS Itinerant Teacher, who worked with focus schools to help implement the PBIS Model.

Objective	Measure	Indicator
By June 30, 2013 , Nova Central School District will have begun to implement the strategy to increase positive student behaviour and supports, and will have implemented the PBIS Model in an increased number of schools in 2013, over 2012.	<ul style="list-style-type: none"> Begun to implement strategy Increased number of schools implementing PBIS 	<ul style="list-style-type: none"> Begun to implement revised Safe and Caring Schools Policy Continued work with Department of Education on provincial Safe and Caring Schools Policy and Bullying Response Protocol Increased number of schools implementing PBIS program, over number in June 2012

Begun to Implement Revised Safe and Caring Schools Policy

In 2011-2012 we revised our District's Safe and Caring Schools Policy. However, the policy was not finalized, pending completion of a review of the provincial policy. We wanted to ensure that our policy was consistent with that of the Department of Education. Our Nova Central School District policy was implemented as a 'working draft', and feedback continued to be elicited during the school year.

The new policy, procedures and forms were discussed during regional sessions with school administrators and during a teleconference held in November 2012. The documents were made available for all school staff and posted to our public website. Senior Education Officers also supported schools in the review of school-based policies.

As part of providing safe school environments, we have worked to address infrastructure needs at individual schools. For example, funding was received from the Department of Education to install entrance security systems. As of June 30, 2013, installation had been completed at 41 out of 65 schools. Funding was also received to upgrade or install PA systems.

Schools are now required to conduct three lockdown drills per year and to report them to the province via our Maintenance and Facilities Sub-Division. All of our schools devoted considerable time to developing emergency response plans and lockdown procedures, consistent with the NCS D Safe and Caring Schools Policy. In January 2013, RCMP officers presented to NCS D school administrators on emergency response and lockdown procedures, and an RCMP information package was provided to them. During that meeting administrators also had the opportunity to review their school's procedures, discuss practices with other administrators and to ask questions of district staff and the RCMP. A brochure, "School Emergency Response Plan", was developed and printed, and enough copies were provided to schools for distribution to all students/parents.

Continued Work with the Department of Education on Provincial Safe and Caring Schools Policy and Bullying Response Protocol

District staff continued to work with the Department of Education on the provincial Safe and Caring Schools Policy and Bullying Response Protocol. During 2012-2013, our Senior Education Officer (SSS) continued to participate in the process regarding this initiative. The Department of Education hired a consultant last year to conduct a review of the Department's policy and it is anticipated that the final version of the report and policy will be made available in the coming year.

There have been several meetings to develop a provincial protocol for schools on bullying. A draft protocol was shared with our principals in June, 2012 and updates were shared with them as they were completed. The Department of Education also held provincial consultations on bullying in December, 2012. District staff participated in the meetings and also promoted participation by community representatives and school volunteers.

The Department of Education sponsored training for the "Beyond the Hurt" Program in March, 2013. Teacher representatives from 10 of our schools attended training facilitated by an external *Red Cross* resource person. The Beyond the Hurt Program helps schools to build a framework for responding to bullying and harassment including risk assessment, establishment of committees, revamping of policies and development of a complaints system.

Increased Number of Schools Implementing PBIS Program, Over Number in June 2012

NCS D increased the number of schools implementing the PBIS program over June 2012.

Month/Year	Implementing Most PBIS Components <i>(rounded)</i>	Implementation in Progress <i>(rounded)</i>	Implementation Minimal or Not Started <i>(rounded)</i>
September 2011	32%	39%	29%
June 2012	34%	43%	23%
June 2013	64%	19%	17%

Data was compiled by the PBIS Itinerant Teacher from school administrator surveys (September 2011, June 2013) and from PBIS data collected during 2011-2012.

Five focus schools were identified for support in 2012-2013 by the PBIS Itinerant Teacher:

- Riverwood Academy (Wing’s Point)
- Smallwood Academy (Glovertown)
- Glovertown Academy
- Lakeside Academy (Buchans)
- Indian River High School (Springdale).



A PBIS Action Plan was developed with all five schools, following a survey with staff. The plans have the following components, with details specific to each school:

1. PBIS/Safe and Caring Schools Team.
2. School Development Plan Review.
3. School-wide PBIS Implementation.
 - a. *Expectations (update, signage, regular teaching)*
 - b. *Positive reinforcement of expectations (consistency using gotchas)*
 - c. *Discipline plan (consistency with staff)*
 - d. *Office discipline referral (data collection)*
 - e. *Communication.*
4. Staff Binders/PBIS Handbook.
5. Review of things that seem to be working.
6. Identification of issues requiring support from Senior Education Officer/others.

The plans primarily address a school-wide approach, with some group and individual student intervention strategies incorporated as well. The PBIS Itinerant made regular school visits and participated in related meetings, conducted observations throughout each building and interacted with students and staff.

Senior Education Officers also reviewed school growth and development plans to ensure that proactive PBIS activities are integrated, and schools updated codes of conduct to

include reference to Lesbian, Gay, Bisexual, Transgendered, Queer (LGBTQ) protection, in accordance with new directions set by the Department of Education.

Comments

In 2012-2013, Nova Central School District continued to implement the strategy to increase positive student behaviour and supports, and increase the number of schools implementing the PBIS Model. We revised our district policy, which provides guidance in a number of areas ranging from emergency response to student supervision, and more schools were implementing PBIS in 2012-2013 than in the previous year.

Our Safe and Caring Schools Policy and Bullying Response Protocol were not finalized, pending further direction from the Department of Education.

Objective 3

By June 30, 2014, Nova Central School district will have further implemented the strategy to increase positive student behaviour and supports, and will have implemented the PBIS Model in an increased number of schools in 2014, over 2013.

The Nova Central School District is pleased with the progress made over the first two years of implementation of the 2011-2014 Strategic Plan, to enhance positive student behaviour interventions and supports. The NCS D Safe and Caring Schools policy was revised, data tracking for student behaviour issues and office referrals was enhanced and focus schools were identified for PBIS implementation support. The number of schools implementing some or most aspects of the PBIS Model increased substantially.

During July and August 2013, the Nova Central School District addressed normal human resource and operational needs to ensure a smooth start-up for the 2013-2014 school year.

Issue Four: Improving Recruitment and Retention of Employees

Nova Central School District identified the recruitment and retention of school administrators as a priority for the 2011-2014 Strategic Plan, based on input from our Human Resources and Programs Divisions as well as through broader consultations and an environmental scan. This priority supports the provincial government’s strategic direction of an academic/learning foundation, builds on a professional development plan for all employees and supports the achievement of our other three strategic goals.

Goal IV is being addressed through the delivery of leadership training for prospective and current school administrators, the implementation of a performance appraisal program and the adoption of the Professional Learning Communities (PLC) Model for professional development for school administrators and teaching staff.

Objective	Measure	Indicator
<p>By June 30, 2013, Nova Central School District will have increased leadership development activities and supports for probationary and tenured school administrators.</p>	<ul style="list-style-type: none"> • Increased activities and supports 	<ul style="list-style-type: none"> • Implemented leadership training for probationary and tenured school administrators • Implemented performance appraisal program for school administrators • Begun implementation of Professional Learning Communities Model.

Implemented leadership training for probationary and tenured school administrators

In 2011-2012, a leadership institute for aspiring school administrators was piloted through the Human Resources Division. Fifteen teachers completed the program. It was evaluated and continued again this year, with another group of teachers who were accepted through an application and referral process. Sessions were held in January, February and March, 2013. Topics included:

- Leadership is.....
- Article Review
- Programs – The Big Picture
- Case Studies & Scenarios
- School Finance for School Administrators
- School Climate and Culture
- Communication Guidelines for School Administrators
- Special Education Leadership for School Administrators.

Leadership development initiatives were offered for probationary and tenured school administrators this school year. A session was offered in August, 2012 and workshops on various topics were also offered during regional meetings and district principals’ conferences.

Specific professional development activities for vice-principals were introduced in 2011-2012. Leadership sessions continued this year for 16 vice-principals, with one held in December, 2012 and another in March, 2013. Topics included:

- Programs – The Big Picture
- Technology and the School Administrator
- School Finance for the School Administrator
- Effective Interviewing
- Dealing with Complex Issues.

Implemented performance appraisal program for school administrators

The NCS D Human Resources Division developed and implemented a comprehensive performance appraisal program for school administrators who are probationary, tenured and tenured but experiencing difficulty. A generic performance appraisal policy and related tools were developed. School administrators were asked to review the documents and provide feedback. Feedback was also requested from Senior Education Officers and other staff members. The tools were revised and a five-year plan for completing performance appraisals with school administrators is being implemented.

Forty-two school administrator performance appraisals were completed in 2012-2013. The long-term goal of the performance appraisal program is to have all NCS D employees complete a performance appraisal within a five-year period.

Begun implementation of Professional Learning Communities Model

Nova Central School District has begun implementing a 'Professional Learning Communities' (PLC) Model with all schools and teaching staff. A PLC involves teachers and administrators in a school continuously learning and sharing, and then acting on what they learn. The purpose is to enhance their effectiveness as professionals so that students benefit. It is the preferred model for staff development and supports school growth and development. PLCs reflect shared personal practice and creativity. This is especially important in rural areas where there may only be one or two teachers who are teaching the same subject.

Programs staff and school administrators are leading the development of PLCs across the district, and are supporting the development of PLC Models in schools. A full-day session on PLCs was developed by programs staff and offered for school administrators in September, 2012. Following that, SEOs and programs staff worked with administrators to offer a PLC session for all NCS D schools. Concepts of the PLC Model are now integral to all professional development offered in our district. School-wide PLC sessions have been delivered in many of our schools during professional development days. The sessions incorporate research and training in the model, as well as practical applications. PLCs are now being facilitated for teachers who teach the same courses/classes and school administrators who lead similar types of schools (e.g.

K-12, high school). Several schools are now using the PLC Model to critically reflect on assessment practices.

PLCs involve collaboration, the development of common practices (e.g. common assessment, yearly plan) and shared resources. Technology (e.g. SharePoint, MS Lync) is enabling teaching staff to better connect with one another. Examples of PLC working groups established this year are:

- Grade 7 and 8 Social Studies
- K-6 curriculum support teachers and numeracy support teachers
- Chemistry 3202 – Region 3
- Deaf and Hard of Hearing.

Comments

Nova Central School District continued to increase professional development opportunities for school administrators, improve our internal recruitment practices for new school administrators and provide better opportunities for mentoring and professional growth for aspiring, new and tenured school administrators.

A total of 33 teachers completed our Aspiring School Administrators' leadership Institute over 2011-2013. We had 16 Participants in 2011-12 and 17 in 2012-13. Of those 33 participants, 8 (24%) had been placed in school administrator positions with Nova Central School District as of June 30, 2013. It is anticipated that additional participants will be placed in positions during the recruitment and hiring process for school administrators over 2013-2014.

Objective 3

By June 30, 2014, Nova Central School District will have supported the development of Professional Learning Communities in select schools.

The Nova Central School District is pleased with the work completed over the first two years of implementation of the 2011-2014 Strategic Plan to enhance school leadership. Leadership institutes were offered for aspiring leaders and vice-principals, and leadership training was offered for new administrators. A performance appraisal program was introduced and the District adopted a 'Professional Learning Communities' Model for all professional development for school administrators and teaching staff.

During July and August 2013, the Nova Central School District addressed normal human resource and operational needs to ensure a smooth start-up for the 2013-2014 school year.

NCS D STRATEGIC PLAN 2011-2014 SUMMARY

In the provincial budget announced in March, 2013, four school boards (including Nova Central School District) were consolidated into one English Language school board for Newfoundland and Labrador, effective September 1, 2013.

The consolidation means that the third year of implementation of the three-year strategic plans for the former school boards will not continue in a formalized way. Some of the planning and activities which addressed our strategic priorities for the third and final year (2013-2014) as outlined in our strategic plan were discontinued.

However, much work on each strategic goal was completed in the past two years and it is anticipated that the priorities identified in our district's 2011-2014 Strategic Plan will continue in some way over the next year.

Our Mission Statement addresses long-term progress over two strategic planning periods and was to be reported on at the end of each strategic planning period for 2011-2014 and 2014-2017:

MISSION

By June 30, 2017, Nova Central School District will have improved student academic achievement by enhancing supports and services for students and promoting safe, caring and healthy schools.

Since the implementation of the 2011-14 Strategic Plan, NCS D has been committed to working towards the successful completion of the mission, and has made many advancements towards this outcome. Specific resources and interventions have been implemented for students at risk, school development plans have focused on student achievement, professional development has been aligned with our mission, and the District focused its resources to improve student academic achievement at the intermediate level. Our public exam results have shown consistent improvement over the past number of years, and there was some preliminary improvement demonstrated for the cohort of students who are part of the intermediate strategy in 15 pilot schools. With funding from government and a solid long-term infrastructure plan, we have been able to ensure that our schools are safe, well-maintained and secure environments for students. We have also been able to improve programming space in many of our schools. The District has supported the implementation of the PBIS Model in schools, and improved its Safe and Caring Schools policy. Overall, the District has continued to demonstrate progress with respect to student academic achievement and providing safe school environments.

Strategic Issue 1: Improving student academic achievement

GOAL I

By June 30, 2014, Nova Central School District will have improved student academic achievement in 15 pilot schools at the intermediate level, through implementation of a revised strategy that reflects differentiated learning experiences, and interactive and inclusive environments.

MEASURE: Improved Student Academic Achievement in 15 pilot schools

INDICATORS:

- Increase in Grade 9 Math and English Language Arts Criterion Reference Tests (CRT) results in 2014, for the cohort of students in the intermediate pilot schools, over their Grade 6 results in 2011.
- Improved Criterion Reference Testing (CRT) results for Grade 9 in 2014, over Grade 9 results in 2011

COMMENTS:

Nova Central School District fully implemented a revised strategy at the intermediate level for Grades 7 and 8 as planned for Goal I for the first two years of our Strategic Plan 2011-2014. In general there has been some preliminary improvement in CRT results for the cohort of students who are part of the intermediate strategy, and there has been consistent improvement when comparing CRT results for all grade 9 students from year to year. However, it can take a number of years to see significant and consistent change in CRT results.



Strategic Issue 2: Improving student retention

GOAL II

By June 30, 2014, Nova Central School District will have implemented a strategy to enhance student retention in select schools.

MEASURE: Implemented Strategy

INDICATORS:

- Implemented district-wide tracking system for student attendance
- Improved student attendance protocol
- Increased activities to enhance student retention

COMMENTS:

Nova Central School District made significant progress with respect to the indicators for Goal II for the first two years of our Strategic Plan 2011-2014. The District implemented a district-wide tracking and reporting system for attendance and completed a literature review and background report on student retention. We revised and implemented a student attendance protocol and increased activities to promote awareness with students and parents about the importance of school attendance.

Strategic Issue 3: Promoting safe, caring and healthy schools

GOAL III

By June 30, 2014, Nova Central School District will have enhanced positive behaviour interventions and supports for K-12 students in the district.

MEASURE: Enhanced positive behaviour interventions and supports

INDICATORS:

- Revised district and school Safe and Caring Schools policies.
- Improved tracking system for student behaviour and discipline issues.
- Increased number of schools implementing PBIS Model in 2014, over 2011.

COMMENTS:

Nova Central School District made substantial progress with respect to the achievement of indicators for Goal III for the first two years of our Strategic Plan 2011-2014. We revised our District's Safe and Caring Schools policy, and schools reviewed and improved their own policies. We improved the tracking system for student behaviour

and discipline issues through the implementation of PowerSchool in many of our schools. We also demonstrated an increase in the number of schools implementing the PBIS Model in the first two years. Our Safe and Caring Schools policy was not finalized during this timeframe, pending completion of the provincial policy, but was implemented as a working draft.

Strategic Issue 4: Improving the recruitment and retention of employees

GOAL IV

By June 30, 2014, Nova Central School District will have enhanced school leadership in the district.

MEASURE: Enhanced school leadership

INDICATORS:

- Implemented leadership program for aspiring school administrators.
- Increased leadership development activities for probationary and tenured school administrators.
- Supported the development of *Professional Learning Communities* in select schools.

COMMENTS:

Over the first two years of our Strategic Plan 2011-2014, our District developed and implemented a leadership program for aspiring school administrators, and 33 teachers completed the program. We also increased activities for probationary and tenured school administrators, including offering a leadership institute for vice-principals. Finally, we have implemented the PLC (Professional Learning Communities) Model through our professional development strategy for teaching staff. The Model is now integral to all professional development offered in our district.

HIGHLIGHTS

HEALTHY STUDENTS HEALTHY SCHOOLS

Nova Central School District has a School Health Promotion Liaison Consultant (SHPLC) position, which is a joint initiative between Health and Education. The SHPLC's role is to promote healthy eating and active living in schools. Since the introduction of this initiative in schools in 2005, and the establishment of *Active Schools* in our region, we have seen tremendous progress in this area. Many schools are proactive in supporting healthy living with students and staff.

In 2012-2013 staff representatives from all schools received training in the *Active Schools Model* and were provided with the necessary equipment. Active Schools promotes 20 minutes of physical activity per day on non-gym days. The program is currently funded through the *Public Health Agency of Canada* and has led to the creation of an 'active' after-school activity binder with an interesting mix of traditional and non-traditional sports, lifetime physical fitness activities, and guidelines for programming outside of school time or within curriculum time. School visits are conducted by the Quality Daily Physical Activity Coordinator.



The District's "Nutrition and Healthy Eating Policy" was revised this year, taking into account changes to the provincial School Food Guidelines. The SHPLC facilitated a session with school administrators in October, 2012, on the revised policy. There has been demonstrated improvement in the menus for school cafeterias and canteens. School administrators are playing a more active role in encouraging caterers to offer better choices, and canteens run by the schools are offering better selections.

The SHPLC spends most of her time in schools, supporting a broad spectrum of activities related to healthy living. Examples of such school-based activities from this past year include:

- **Cancer Café** in Smallwood Academy, a one-day event where students completed curriculum work on cancer awareness and participated in a knowledge cafe on the disease and how to prevent it.
- **Health Summits** in Botwood and Lewisporte. The Botwood Summit was a partnership with the Botwood community Youth Network/Boys and Girls Club, and was attended by 60+ young people. At Lewisporte Intermediate, healthy

living activities were combined with Math Day activities, and students completed a digital scavenger hunt.

- **Trek Terra Nova** where 40 students participated in an outdoor adventure race that included cross country skiing, snowshoeing, and wilderness safety skills.

The SHPLC also makes frequent presentations (e.g. Kinderstart, National Non-Smoking Week, Nutrition Month) and has been working with a variety of community and school partners on activities addressing substance use and abuse.

EARLY LEARNING AND PRIMARY-ELEMENTARY LITERACY

NCS D currently has two primary-elementary Program Specialists. Their role is to facilitate professional development and training for primary-elementary teaching staff, and to support implementation of early learning activities for the district. As part of the Department of Education's Early Learning Initiative, they have facilitated training sessions for every kindergarten teacher on the Early Development Instrument (EDI) and they also manage early learning and primary-elementary resources for the district.

The two Program Specialists are also leading a plan to improve literacy at the primary and elementary levels. This involves the tracking and review of relevant student performance data and the promotion of instructional strategies for diverse learners (which takes into account gender differences). These strategies are intended to 'support the love of reading and writing for K-6 students'. Action plans have been developed in consultation with Curriculum Support and Literacy Numeracy Support Teachers, and a Professional Learning Community has been established to develop standards, assessment tools, mini-lessons, etc. The Program Specialists provide additional support to identified focus schools through professional development, school visits and other resources.



TECHNOLOGY AND 21ST CENTURY LEARNING

Nova Central School District is committed to creating learning systems that are best suited to the emerging challenges and opportunities of the 21st century. New approaches to teaching and learning incorporate a strong focus on the use of technology. NCS D increased the number of schools using the *PowerSchool* Student Information System to 38 and our Board approved funds for the deployment of a district-wide wireless network.

The wireless network is now active in more than 20 schools, and as of August 31, 2013, work continued on the implementation in the other NCS D schools. This wireless network will better support an increasing number of portable wireless devices and provide the tools and security necessary for *Bring Your Own Device Initiatives*.

Teachers and students collaborated to incorporate technology into daily instruction and learning. For example, Lewisporte Intermediate (7-9) and Centreville Academy (K-9) introduced special projects to incorporate iPad use into curriculum delivery. Students were assigned iPads and used them daily both in the classroom and at home. Greenwood Academy (K-9) celebrated *Digital Learners Week* with a variety of activities such as class blogs, digital book talks, digital Math games, a scavenger hunt and geocaching.

Through these initiatives, students use many different iPad apps and interactive whiteboard/ Apple TV software activities across the curriculum. The focus is on activities to inspire students to become critical thinkers and problem-solvers and to encourage them to connect, communicate and collaborate in technology-rich environments.



SUMMARY

Our Annual Report covers the period of time from July 1, 2012 to August 31, 2013. This past school year was the second year of implementation of our 2011-2014 Strategic Plan. We are pleased with the results from the past year and the progress we have made in addressing our strategic goals.



APPENDIX A

School Board Mandate

(Legislation: *Schools Act, 1997*)

Duties of boards

- 75.** (1) A board shall
- (a) organize and administer primary, elementary and secondary education within the district;
 - (b) provide for the instruction of students either by the establishment of a program in its schools or by making an arrangement with another board or with another educational body in Canada;
 - (c) determine policy for the effective operation of primary, elementary and secondary schools in the district;
 - (d) ensure that policies and guidelines issued by the minister relating to special education for students are followed in schools under its jurisdiction;
 - (e) ensure adequate supervision of all students enrolled in its schools during the period for which the board is responsible for those students;
 - (f) develop a policy on employment equity and a plan for implementing the policy;
 - (g) appoint and dismiss employees;
 - (h) appoint and assign duties of teachers;
 - (i) adopt personnel policies which shall follow the personnel administration procedures of the government of the province, with the necessary changes, unless other policies are approved, in writing, by the minister;
 - (j) formulate policies for evaluating employees;
 - (k) arrange for the bonding of the assistant director of finance and administration and other persons employed by the board whose duties include the collecting, receiving or depositing of money belonging to the board;
 - (l) purchase or otherwise acquire, subject to the prior written approval of the minister, real property that it requires;
 - (m) ensure that those programs or courses of study, including courses in religious education, and the materials prescribed or approved by the minister are followed in the schools under its control;
 - (n) ensure that each school within its district maintains adequate program and performance

standards;

- (o) establish policies for student evaluation and student promotion;
 - (p) establish priorities for school construction, maintenance and repair and make recommendations to the minister;
 - (q) make known to the public and enlist the support of the public for board policies and programs;
 - (r) transmit to the minister all records and returns required by this Act and other reports and returns that the minister may require;
 - (s) where the board considers it necessary, arrange for a system of transportation of students to and from schools;
 - (t) where arrangements are made by it for the transportation of students, ensure that all vehicles engaged in carrying students to and from school are
 - (i) in good mechanical condition,
 - (ii) have adequate liability insurance, and
 - (iii) that an appropriate bus safety program is offered to students who are transported by bus;
 - (u) insure and keep insured all its buildings and equipment and obtain insurance indemnifying it against liability in respect of a claim for damages or personal injury;
 - (v) admit, at all reasonable times and subject to the terms of an agreement between it and the Memorial University of Newfoundland, a student enrolled in the Faculty of Education or School of Physical Education and Athletics at that University to a school under its control for the purpose of observation and the practice of teaching;
 - (w) admit, at all reasonable times and subject to the terms of an agreement between it and a college or institute, a student enrolled in a training program for student assistants, to a school under its control for the purpose of observation and activities associated with a work term;
 - (x) organize and administer a school in an institution, where directed to do so by the minister;
 - (y) comply with a policy directive of the minister; and
 - (z) immediately inform the minister in writing of a vacancy in the position of director or assistant director.
- (2) Notwithstanding paragraph (1)(g), an emergency supply shall not be employed or appointed to teach without the permission of the minister.
- (3) A board shall be responsible to the minister for the expenditure of public funds, the conduct of programs of instruction, and evaluation required by the minister and for the

maintenance of adequate program and performance standards in schools in the district.

Powers of boards

76. (1) A board may
- (a) employ persons that the board considers necessary for its operations and to carry out its objects;
 - (b) enter into agreements for the purpose of carrying out its functions under this Act;
 - (c) permit a school building under its control to be used outside of school hours, where this does not interfere with the regular conduct of the school;
 - (d) assess a person or group a fee for use of a school under paragraph (c);
 - (e) require a student, believed by a teacher to be suffering from a communicable disease or a physical or mental condition which might endanger an employee of the board or other students, to be examined by a medical practitioner or other professional person appointed or approved by the board and, upon the recommendation of the medical practitioner or that other professional person, exclude that student from school until a certificate acceptable to the board is obtained from a medical practitioner or that other professional person permitting that student to return to school, but an exclusion or extension of an exclusion shall be reviewed by the board within 25 school days;
 - (f) by notice, in writing, require an employee or other person to undergo a physical examination by a medical practitioner appointed or approved by the board or a psychological examination by 2 medical practitioners or 2 psychologists registered under the *Psychologists Act* and to submit a certificate acceptable to the board signed by the medical practitioners or psychologists setting out the conclusions regarding the physical or mental health of that employee or person;
 - (g) summarily dismiss an employee or other person who within 14 days from the date of receiving a notice under paragraph (f) has not made a reasonable attempt to obtain the examination;
 - (h) where a certificate submitted to a board under paragraph (f) shows that an employee or other person's physical or mental health would be injurious to an employee of the board or the students, direct the employee or other person to take sick leave or other earned leave or, where he or she has no sick leave or other earned leave or the sick leave or other earned leave is exhausted, require the employee or other person to take unpaid leave;
 - (i) suspend from work, with or without pay, an employee or other person who is charged with an offence that in the opinion of the board would make that employee or other person unsuitable to perform his or her duties;
 - (j) provide, subject to the written permission of the parent of the student concerned and in

conjunction with the appropriate officials responsible for traffic control in the area, a system of school patrols in which a student may assist in the control of motor vehicle traffic on highways or elsewhere so far as the traffic may affect a student going to or from the school;

- (k) raise money, subject to the prior written approval of the minister, upon its corporate credit and for the purpose of the board;
 - (l) sell or lease property for the purpose of the board, subject to the prior written approval of the minister;
 - (m) levy a fee for the transportation of students; and
 - (n) become a member of a provincial association of school boards and pay a required membership fee.
- (2) Notwithstanding section 75 or subsection (1) of this section, a board may close a school only after the parents of students affected have been given an opportunity to make representations to the board.

APPENDIX B

Board of Trustees

The Board of Trustees for Nova Central School District consists of fifteen Trustees representing eleven zones in the District. As of August 31, 2013 the Board included the following trustees:

Zone #	Trustee	Zone
1.	VACANT	All communities on the Baie Verte Peninsula
2.	Mr. Hardy Sparkes	All communities from Sheppardville to Rattling Brook to Harry's Harbour to Beachside to Little Bay Islands to Miles Cove to Beaumont to Brighton, inclusive
3.	Mr. Thomas Kendell	All communities from Buchans to Grand Falls-Windsor, inclusive
4.	VACANT	All communities from Buchans to Grand Falls-Windsor, inclusive
5.	VACANT	All communities from Bishop's Falls to Peterview to Leading Ticks to Fortune Harbour, inclusive
6.	Mr. Raymond Jenkins	All communities from Bishop's Falls to Peterview to Leading Ticks to Fortune Harbour, inclusive
7.	Mr. John George	All communities on the Connaigre Peninsula from St. Alban's to Morrisville to Rencontre East to Gaultois to McCallum, inclusive
8.	Mr. Hubert Langdon	All communities on the Connaigre Peninsula from St. Alban's to Morrisville to Rencontre East to Gaultois to McCallum, inclusive
9.	Mr. George Tiller	All communities from Norris Arm to Laurenceton to Little Burnt Bay to Comfort Cove to Baytona to Birchy Bay, inclusive
10.	Mr. Newman Harris	All communities on Twillingate Island and New World Island, inclusive
11.	Mr. Andre Power	All communities on Fogo Island and Change Islands to Port Albert to Horwood to Gander Bay South to Frederickton to Aspen Cove to Ladle Cove to Musgrave Harbour, inclusive
12.	Mr. Don Sturge	All communities from Deadman's Bay to Cape Freels to Pool's Island to Greenspond to Hare Bay, inclusive
13.	VACANT	All communities from Gambo to Glovertown to Charlottetown, inclusive, and all communities on the Eastport Peninsula, and St. Brendan's Island
14.	Mr. Kerry Noble	All communities from Benton to Glenwood, inclusive
15.	Ms. Kim Cheeks	All communities from Benton to Glenwood, inclusive

APPENDIX C

Nova Central School District Enrollment by Grade and School 2012-2013

SCHOOL	K	1	2	3	4	5	6	7	8	9	Level 1	Level 2	Level 3	Level 4	AGR 2012	AGR 2011	Diff.
A.R. Scammell Academy	1	2	2	1	1	2	0	2	1	1	1	5	1	0	20	25	-5
Avoca Collegiate	8	9	7	9	8	8	6	12	11	7	0	0	0	0	85	83	2
Bay d'Espoir Academy	30	12	22	15	17	28	13	26	14	28	20	26	19	0	270	274	-4
Bayview Primary	0	0	1	1	0	0	0	0	0	0	0	0	0	0	2	3	-1
Botwood Collegiate	0	0	0	0	0	0	0	53	57	58	73	52	47	2	342	346	-4
Brian Peckford Primary	16	15	14	13	0	0	0	0	0	0	0	0	0	0	58	50	8
Cape John Collegiate	0	0	0	0	0	0	0	20	19	17	17	20	21	0	114	113	1
Centreville Academy	14	9	9	18	10	11	14	10	7	15	0	0	0	0	117	110	7
Charlottetown Primary	5	2	0	5	0	0	0	0	0	0	0	0	0	0	12	9	3
Copper Ridge Academy	22	34	19	20	19	22	24	22	28	25	37	27	36	1	336	361	-25
Cottrell's Cove Academy	3	0	4	1	2	0	2	1	1	0	6	2	2	0	24	25	-1
Dorset Collegiate	0	0	0	0	0	0	0	36	30	27	31	34	26	0	184	185	-1
Exploits Valley High	0	0	0	0	0	0	0	0	0	0	175	161	151	5	492	480	12
Exploits Valley Intermediate	0	0	0	0	0	0	0	144	170	144	0	0	0	0	458	465	-7
Fitzgerald Academy	15	17	14	12	12	7	13	17	9	12	17	22	13	0	180	179	1
Fogo Central Academy	26	25	20	25	22	21	16	18	24	15	23	19	14	3	271	282	-11
Gander Academy	129	122	129	121	148	139	133	0	0	0	0	0	0	0	921	921	0
Gander Collegiate	0	0	0	0	0	0	0	0	0	0	127	147	106	2	382	371	11
Gill Memorial Academy	9	10	8	11	10	6	8	16	12	5	18	7	10	0	130	122	8
Glovertown Academy	19	16	24	16	30	26	30	32	23	28	31	31	35	2	343	355	-12
Green Bay South Academy	4	4	10	8	19	19	33	0	0	0	0	0	0	0	97	122	-25
Greenwood Academy	11	15	18	13	14	11	22	19	18	22	0	0	0	0	163	161	2
H.L. Strong Academy	0	0	0	0	0	0	0	1	0	0	1	0	0	0	2	2	0

SCHOOL	K	1	2	3	4	5	6	7	8	9	Level 1	Level 2	Level 3	Level 4	AGR 2012	AGR 2011	Diff.
Helen Tulk Elementary	27	25	33	32	27	31	37	0	0	0	0	0	0	0	212	210	2
Heritage Academy	2	1	1	2	0	0	0	0	0	0	0	0	0	0	6	7	-1
Hillside Elementary	11	13	13	14	14	16	9	0	0	0	0	0	0	0	90	95	-5
Hillview Academy	7	6	8	11	13	13	11	9	13	13	0	0	0	0	104	108	-4
Holy Cross School	8	4	7	9	10	6	9	7	5	12	5	2	7	0	91	99	-8
Indian River High	0	0	0	0	0	0	0	44	39	42	36	37	50	4	252	258	-6
Indian River Academy	51	30	27	28	31	50	34	0	0	0	0	0	0	0	251	253	-2
J.M. Olds Collegiate	0	0	0	0	0	0	0	18	28	25	30	27	25	1	154	160	-6
Jane Collins Academy	0	0	0	0	0	0	0	0	0	0	30	23	24	0	77	76	1
John Watkins Academy	7	3	6	2	7	6	4	8	4	9	7	9	5	0	77	72	5
King Academy	0	0	0	0	0	0	0	20	23	26	23	20	21	0	133	141	-8
Lakeside Academy	7	2	7	4	5	8	7	8	11	6	9	7	10	0	91	87	4
Lakewood Academy	13	10	11	22	17	21	17	24	11	16	15	15	16	0	208	200	8
Leading Ticks Elementary	4	4	2	3	0	0	0	0	0	0	0	0	0	0	13	11	2
Leo Burke Academy	0	0	0	0	0	0	0	28	48	33	32	38	34	3	216	228	-12
Lewisporte Academy	49	54	53	43	52	48	43	0	0	0	0	0	0	0	342	344	-2
Lewisporte Collegiate	0	0	0	0	0	0	0	0	0	0	82	86	99	0	267	263	4
Lewisporte Intermediate	0	0	0	0	0	0	0	52	62	56	0	0	0	0	170	166	4
Long Island Academy	0	0	0	0	0	0	0	0	1	0	1	0	2	0	4	6	-2
Lumsden Academy	7	7	4	8	6	14	5	10	9	4	0	0	0	0	74	73	1
Memorial Academy, Botwood	38	37	48	46	40	53	48	0	0	0	0	0	0	0	310	320	-10
Millcrest Academy	0	0	0	0	112	99	117	0	0	0	0	0	0	0	328	318	10
MSB Regional Academy	14	6	6	9	13	9	13	15	14	12	16	14	22	0	163	159	4
New World Island Academy	21	32	20	18	31	33	20	26	33	31	39	36	40	3	383	399	-16
Pearson Academy	11	13	24	14	19	14	17	19	28	17	30	28	30	1	265	294	-29

SCHOOL	K	1	2	3	4	5	6	7	8	9	Level 1	Level 2	Level 3	Level 4	AGR 2012	AGR 2011	Diff.
Phoenix Academy	21	22	15	25	21	14	18	33	10	19	20	15	16	1	250	253	-3
Point Leamington Academy	1	5	5	4	6	8	6	8	11	9	7	14	7	1	92	98	-6
Riverwood Academy	16	18	13	20	25	14	23	25	27	38	29	23	19	1	291	301	-10
Sandstone Academy	3	3	2	2	4	2	3	0	0	0	0	0	0	0	19	18	1
Smallwood Academy	9	17	16	14	16	14	23	14	19	24	23	31	25	0	245	259	-14
Sprucewood Academy	34	32	41	46	24	39	39	0	0	0	0	0	0	0	255	255	0
St. Gabriel's All Grade	1	1	1	0	0	1	3	2	1	0	2	2	2	1	17	17	0
St. Joseph's Elementary	24	14	24	22	15	13	18	0	0	0	0	0	0	0	130	125	5
St. Paul's Intermediate	0	0	0	0	0	0	0	138	131	149	0	0	0	0	418	413	5
St. Peter's Academy	2	1	6	0	0	3	2	2	4	0	4	6	3	1	34	36	-2
St. Peter's All Grade	2	0	0	1	0	0	1	1	0	1	1	1	2	0	10	9	1
St. Stephen's All Grade	3	1	1	2	1	1	0	1	3	1	2	0	3	0	19	20	-1
Twillingate Elementary	15	21	16	13	15	20	20	0	0	0	0	0	0	0	120	122	-2
Valmont Academy	5	6	2	9	11	7	3	10	8	15	10	15	13	1	115	120	-5
Victoria Academy	3	0	1	2	3	4	4	0	2	4	4	2	0	0	29	26	3
William Mercer Academy	15	16	18	21	17	18	23	14	19	17	0	0	0	0	178	185	-7
Woodland Primary	103	107	98	117	0	0	0	0	0	0	0	0	0	0	425	432	-7
TOTAL	846	803	830	852	867	879	891	965	988	983	1033	1003	955	33	11928	12083	-155

APPENDIX D

NOVA CENTRAL SCHOOL DISTRICT AUDITED STATEMENTS 2012-2013

During the 2012-2013 reporting period, the Nova Central District 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.

NOVA CENTRAL SCHOOL DISTRICT
INDEPENDENT AUDITORS' REPORT
FINANCIAL STATEMENTS – JUNE 30, 2013

NOVA CENTRAL SCHOOL DISTRICT

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**FARRELL PARSONS RIDEOUT
PROFESSIONAL CORPORATION**

INDEPENDENT AUDITOR' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the former **Nova Central School District** which comprise the statement of financial position as at June 30, 2013, and the statements of operations, statement of changes in net financial assets (debt) and cash flows 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 Board 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 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 evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

In accordance with the Schools Act, all salaries and other compensation for teachers are the responsibility of the Department of Education. In accordance with Canadian Public Sector Accounting Board Standards liabilities for future employee benefits for teachers severance and sick benefits have been recorded in these financial statements, however, an offsetting receivable from the Department of Education related to these liabilities has not been recorded. If the accounts receivable were recorded in accordance with Canadian Public Sector Accounting Board Standards, changes to the amounts reported for accounts receivable, revenue and reported surplus (deficit) would be necessary.

(Continued...)

**FARRELL PARSONS RIDEOUT
PROFESSIONAL CORPORATION**

INDEPENDENT AUDITOR' REPORT

Qualified Opinion

In our opinion, except for the effects of the adjustment for failure to record the accounts receivable from the Department of Education as described in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the former **Nova Central School District** as at June 30, 2013 and its financial performance and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Board Standards.

Farrell, Parsons, Rideout
Chartered Accountants
P.C.

Gander, Newfoundland

February 28, 2014

NOVA CENTRAL SCHOOL DISTRICT

Statement of Financial Position

June 30, 2013

Financial Assets	June 30, 2013	June 30 2012	July 1 2011
Cash - unrestricted	\$ 9,369,313	8,380,238	8,243,948
Restricted Cash - Scholarship contributions	712,930	723,947	721,709
Accounts Receivable (Note 3)	1,616,334	3,331,014	1,039,574
Teachers summer pay receivable (Note 4)	<u>13,227,096</u>	<u>12,717,948</u>	<u>12,139,719</u>
	<u>24,925,673</u>	<u>25,153,147</u>	<u>22,144,950</u>
Liabilities			
Payables and accruals (Note 7)	1,772,428	2,109,887	1,709,055
Scholarship funds	712,930	723,947	721,709
Long Term Debt (Schedule 8)	6,439,442	6,879,231	7,069,068
Deferred grants (Note 6)	2,080,938	3,193,824	2,532,375
Employee future benefits (Note 11):			
Accrued severance - teachers and student assistants	20,453,129	19,111,311	18,187,594
- other	3,057,233	2,878,375	2,666,275
Accrued sick benefits - teachers and student assistants	15,664,726	15,727,971	15,795,257
- other	1,459,101	1,502,435	1,543,463
Accrued vacation/summer pay - teachers and student assistants (Note 4)	13,227,096	12,717,948	12,139,719
- other	<u>1,210,572</u>	<u>1,193,952</u>	<u>1,237,705</u>
	<u>66,077,595</u>	<u>66,038,881</u>	<u>63,602,220</u>
NET FINANCIAL ASSETS (DEBT)	<u>(41,151,922)</u>	<u>(40,885,734)</u>	<u>(41,457,270)</u>
NON-FINANCIAL ASSETS			
Prepaid expenses (Note 5)	602,877	641,761	607,814
Tangible capital assets (Note 10)	<u>66,617,043</u>	<u>66,332,557</u>	<u>61,636,143</u>
	<u>67,219,920</u>	<u>66,974,318</u>	<u>62,243,957</u>
ACCUMULATED SURPLUS (Note 2)	<u>\$ 26,067,998</u>	<u>26,088,584</u>	<u>20,786,687</u>
Contingent liabilities (Note 13)			
Commitments (Note 14)			

Approved:

 Director
 Director

See accompanying notes

Subject to the accompanying Independent Auditors' Report

NOVA CENTRAL SCHOOL DISTRICT

Statement of Operations

Year ended June 30, 2013

	<u>2013</u>		<u>2012</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Revenue (Schedule 1)			
Provincial Government Grants	\$ 136,291,183	153,560,549	158,690,769
Ancillary Services	-	800	36,000
Miscellaneous	<u>407,400</u>	<u>773,172</u>	<u>1,783,628</u>
	<u>136,698,583</u>	<u>154,334,521</u>	<u>160,510,397</u>
Expenditure			
Administration (Schedule 2)	4,206,688	4,048,641	4,435,951
Instruction (Schedule 3)	105,952,942	115,127,809	114,709,739
Operations and Maintenance (Schedule 4)	14,417,602	18,754,107	19,062,612
Pupil Transportation (Schedule 5)	12,119,773	11,127,583	10,976,460
Ancillary Services - other	-	622	2,226
Interest Expense	2,000	206	3,680
Loss (gain) on disposal of tangible capital assets	-	(5,705)	(8,459)
Depreciation expense	-	3,887,747	4,998,788
Change in sick benefits	-	(106,579)	(108,314)
Change in severance benefits	-	<u>1,520,676</u>	<u>1,135,817</u>
	<u>136,699,005</u>	<u>154,355,107</u>	<u>155,208,500</u>
Surplus (Deficit)	<u>\$ (422)</u>	<u>(20,586)</u>	5,301,897
Accumulated surplus, beginning		<u>26,088,584</u>	<u>20,786,687</u>
Accumulated surplus, ending		<u>\$ 26,067,998</u>	<u>26,088,584</u>

See accompanying notes

Subject to the accompanying Independent Auditors' Report

NOVA CENTRAL SCHOOL DISTRICT

Statement of Changes in Net Financial Assets (Debt)

Year ended June 30, 2013

	<u>2013</u>	<u>2012</u>
Net Debt- beginning of period	<u>\$(40,885,734)</u>	<u>(41,457,270)</u>
Surplus (Deficit) (Note 2)	(20,586)	5,301,897
Changes in Tangible Capital Assets:		
Acquisition of tangible capital assets	(4,172,233)	(9,711,960)
Amortization of tangible capital assets	3,887,747	4,998,788
Net book value of tangible capital assets disposed	<u>-</u>	<u>16,758</u>
Decrease (increase) in net book value of tangible capital assets	<u>(284,486)</u>	<u>(4,696,414)</u>
Changes in other non-financial assets:		
Decrease (increase) in prepaid expenses	<u>38,884</u>	<u>(33,947)</u>
Decrease (increase) in other non-financial assets	<u>38,884</u>	<u>(33,947)</u>
Decrease (increase) in debt	<u>(266,188)</u>	<u>571,536</u>
Net Debt - end of period	<u>\$(41,151,922)</u>	<u>(40,885,734)</u>

See accompanying notes

Subject to the accompanying Independent Auditors' Report

NOVA CENTRAL SCHOOL DISTRICT

Statement of Changes in Cash Flows

Year ended June 30, 2013

	<u>2013</u>	<u>2012</u>
Operations:		
Surplus (Deficit)	\$(20,586)	5,301,897
Amortization	3,887,747	4,998,788
Loss (gain) on disposal of tangible capital assets	<u>(5,705)</u>	<u>(8,459)</u>
	3,861,456	10,292,226
Changes in:		
Receivables	1,714,680	(2,291,440)
Teachers' summer pay receivable	(509,148)	(578,229)
Prepays	38,884	(33,947)
Payables and accruals	(337,459)	400,832
Accrued vacation pay	525,768	534,476
Accrued severance benefits	1,520,676	1,135,817
Accrued sick benefits	(106,579)	(108,314)
Deferred grants	<u>(1,112,886)</u>	<u>661,449</u>
Net cash provided from operations	<u>5,595,392</u>	<u>10,012,870</u>
Investing:		
Additions to tangible capital assets	(4,172,233)	(9,711,960)
Proceeds on disposal of tangible capital assets	5,705	25,217
Increase (decrease) in scholarship funds	<u>(11,017)</u>	<u>2,238</u>
Net cash applied to investing	<u>(4,177,545)</u>	<u>(9,684,505)</u>
Financing:		
Repayment of long-term debt	(1,330,817)	(1,323,477)
New long-term debt proceeds	<u>891,028</u>	<u>1,133,640</u>
Net cash applied to financing	<u>(439,789)</u>	<u>(189,837)</u>
Net increase in cash	978,058	138,528
Cash:		
Beginning	<u>9,104,185</u>	<u>8,965,657</u>
Ending	<u>\$ 10,082,243</u>	<u>9,104,185</u>
Comprised of:		
Cash - unrestricted	\$ 9,369,313	8,380,238
Restricted cash - scholarships	<u>712,930</u>	<u>723,947</u>
	<u>\$ 10,082,243</u>	<u>9,104,185</u>

See accompanying notes

Subject to the accompanying Independent Auditors' Report

NOVA CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2013

Nature of operations:

The former Nova Central School District was responsible for the operation and maintenance of all schools in the central portion of the province of Newfoundland and Labrador.

The former Nova Central School District was a not-for-profit organization and was exempt from income taxes and was constituted under the provincial Schools Act.

1. Summary of significant accounting policies:

These financial statements have been prepared in accordance with Canadian public sector accounting board standards. Outlined below are those policies considered particularly significant by the former District.

Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting board standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Items requiring the use of significant estimates include accrued severance, accrued sick leave and useful life of tangible capital assets.

Estimates are based on the best information available at the time of preparation of the financial statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements. Actual results could differ from these estimates.

Cash and cash equivalents

Cash and cash equivalents include cash on hand and balances with banks, net of any overdrafts. Bank overdrafts are considered a component of cash and cash equivalents and are secured by approved authority to borrow authorized by the Province's Minister of Education. Cash restricted for scholarship contributions is a separate component of unrestricted cash.

Revenues

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Transfers are recognized as revenues when the transfer is authorized, any eligibility criteria are met, and reasonable estimates of the amounts can be made. Transfers are recognized as deferred revenue when amounts have been received but not all eligibility criteria have been met.

Expenses

Expenses are reported on an accrual basis. Expenses are recognized as they are incurred and measurable based upon the receipt of goods and services or the creation of an obligation to pay.

Subject to the accompanying Independent Auditors' Report

NOVA CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2013

1. Summary of significant accounting policies (continued):

Deferred revenue

Certain amounts are received pursuant to legislation, regulation or agreement and may only be used in the conduct of certain programs or in the delivery of specific services in transactions. These amounts are recognized as revenue in the fiscal year the related expenses are incurred, services are performed or when stipulations are met.

Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives generally extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the change in net financial assets for the year.

Severance and sick pay liability

An accrued liability for severance is recorded in the accounts for all employees who have a vested right to receive such payments. Severance pay vests after nine years of continuous service. An estimate for the provision of employees with less than nine years of service has been determined by actuarial analysis.

An actuarially determined accrued liability has been recorded on the statements for non-vesting sick leave benefits. The cost of non-vesting sick leave benefits are actuarially determined using management's best estimate of salary escalation, accumulated sick days at retirement, long-term inflation rates and discount rates.

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

Tangible capital assets

Capital assets are recorded at cost, although the title to certain of these assets is held by the Government of Newfoundland and Labrador (the "Government") as well as some former school authorities. Contributed capital assets are recorded at their estimated fair value at the date of contribution. Minor equipment purchases less than \$15,000 are charged to operations in the year of acquisition.

Amortization is calculated on a straight-line basis at the rates set out below.

It is expected that these rates will charge operations with the total cost of the assets less estimated salvage value over the useful lives of the assets.

(Continued...)

Subject to the accompanying Independent Auditors' Report

NOVA CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2013

1. Summary of significant accounting policies (continued):

Tangible capital assets (continued)

Buildings and improvements	40 years
Equipment	5 years
Service vehicles	5 years
School buses	12 years

Gains and losses on disposal of individual assets are recognized in operations in the period of disposal.

Construction in progress is not amortized until the project is substantially complete at which time the project costs are transferred to the appropriate asset class and amortized accordingly.

Capital and operating leases

A lease that transfers substantially all of the risks and rewards incidental to the ownership of property is accounted for as a capital lease. Assets acquired under capital lease result in a capital asset and an obligation being recorded equal to the lesser of the present value of the minimum lease payments and the property's fair value at the time of inception. All other leases are accounted for as operating leases and the related payments are expensed as incurred.

Impairment of 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, as measured by comparing their net book value to the estimated undiscounted cash flows generated by their use. Impaired assets are recorded at fair value, determined principally using discounted future cash flows expected from their use and eventual disposition.

Pension costs

Employees of the former Nova Central School District are covered by the Public Service Pension Plan and the Government Money Pension Plan administered by the Province of Newfoundland and Labrador. Contributions to the plans are required from both the employees and the Nova Central School District. The annual contributions for pensions are recognized in the accounts on a current basis.

(Continued...)

Subject to the accompanying Independent Auditors' Report

NOVA CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2013

1. Summary of significant accounting policies (continued):

Financial instruments

The District recognizes a financial asset or a financial liability on its statement of financial position when the District becomes a party to the contractual provision of the financial instrument. The District initially measures its financial assets and liabilities at fair value, except for certain non-arms length transactions. The District subsequently measures all its financial assets and liabilities at amortized cost except for investments restricted for scholarship purposes which are subsequently measured at fair value.

Financial assets measured at amortized cost include cash and cash equivalents, receivables, scholarship funds. Financial assets measured at fair value are investments restricted for scholarship purposes.

Financial liabilities measured at amortized cost include payables and accruals, employee future benefits, deferred grants, long-term debt, and scholarship funds payable.

Unless otherwise noted, it is management's opinion that the District is not exposed to significant interest, currency or credit risks.

2. Impact of the change in the basis of accounting:

These financial statements are the first financial statements for which the former Nova Central School District has applied Canadian public sector accounting board standards ("PSAB"). The financial statements for the year ended June 30, 2013 were prepared in accordance with PSAB. Comparative period information presented for the year ended June 30, 2012 was prepared in accordance with PSAB and the provisions set out in Section *PS 2125 First-time adoption by government organizations*. The former Nova Central School District has elected to take the first-time adoption exemption under *PS 2125* relating to actuarial gains and losses resulting from the initial actuarial valuations of severance and sick benefits liabilities and recognize all cumulative actuarial gains and losses at the date of transition in the accumulated deficit.

The date of transition to PSAB is July 1, 2011, the adoption of the standards has resulted in a restatement of the Statement of Operations for the year ended June 30, 2012 as well as the carrying value of tangible capital assets, deferred revenue, accrued sick benefits, severance liability, accumulated surplus and previously reported investment in capital asset as of July 1, 2011 and June 30, 2012.

(Continued...)

Subject to the accompanying Independent Auditors' Report

NOVA CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2013

2. Impact of the change in the basis of accounting (continued):

As of July 1, 2011, the statement of financial position included two components of equity being investment in capital assets and general surplus/deficit. Under Public Sector Standards these are combined into one surplus/deficit account. Tangible Capital Assets were previously stated at cost, under PSAB Tangible Capital Assets have been restated at cost less accumulated amortization. Also, there were operating deferred contributions without specific restrictions or stipulations that are not permitted to be deferred under PSAB. As well, the District performed an actuarial assessment of accrued sick benefits and severance liabilities that resulted in restatement of these liabilities as required under PSAB. Therefore, as a result of the above adjustments required under the transition to PSAB the following restatement has occurred.

Adjustment to consolidated statement of financial position as at July 1, 2011:

	<u>As previously Reported</u>	<u>Adjustment Required</u>	<u>As restated</u>
Assets:			
Tangible Capital Assets	\$ 213,200,147	(151,564,004)	61,636,143
Liabilities:			
Deferred grants	2,581,814	49,439	2,532,375
Accrued sick benefits	-	(17,338,720)	17,338,720
Accrued severance	23,123,962	2,270,093	20,853,869
Accumulated surplus (deficit)	(18,761,201)	39,547,888	20,786,687
Investment in Capital Assets	206,131,080	(206,131,080)	-

Adjustments to accumulated surplus (deficit) as at July 1, 2011:

Accumulated consolidated surplus (deficit), as originally reported:	
Investment in capital assets as originally reported	\$ 206,131,080
Board deficiency	<u>(18,761,201)</u>
Total opening surplus/deficit, as originally reported	187,369,879
Adjustments to tangible capital assets	(151,564,004)
Adjustment to deferred grants	49,439
Adjustment to sick benefits	(17,338,720)
Adjustment to accrued severance benefits	<u>2,270,093</u>
Opening surplus at July 1, 2011 as restated under PSAB	<u>\$ 20,786,687</u>

(Continued...)

Subject to the accompanying Independent Auditors' Report

NOVA CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2013

2. Impact of the change in the basis of accounting (continued):

Reconciliation of previously reported annual surplus for June 30, 2012 with the annual surplus for June 30, 2012 shown in the financial statements:

Annual surplus (deficit), as previously reported, June 30, 2012	\$ 494,845
Adjustment related to amortization of capital assets	(4,998,788)
Adjustment related to capital grants received	8,443,924
Adjustment related to other deferred revenue	40,783
Adjustment related to sick benefits expense	108,314
Adjustment related to severance expense	(228,288)
Adjustment to heat and light expense principal payments	185,431
Adjustment to transportation expense - debt repayment principal	1,102,498
Tangible capital asset additions previously expensed in the capital fund	118,766
Adjustment to gain/loss on disposal of tangible capital assets and proceeds on disposal	<u>34,411</u>
Adjusted annual surplus, as restated, June 30, 2012	<u>\$ 5,301,896</u>

3. Accounts Receivable:

	<u>2013</u>	<u>2012</u>
Government of Newfoundland and Labrador	\$ 1,067,192	2,652,979
HST receivable	356,282	390,778
Trade	127,177	181,727
Schools	52,663	96,075
Other	<u>13,020</u>	<u>9,455</u>
	<u>\$ 1,616,334</u>	<u>3,331,014</u>

4. Teachers' summer pay receivable/liability:

Pursuant to a directive issued by the Department of Education the former District recorded the vacation pay liability for teachers in the former District. The liability relates to teachers' salaries earned during the school year but not fully paid to teachers until subsequent to June 30. Accordingly, the former District has recorded teachers' vacation pay receivable of \$13,227,096 at June 30, 2013 (2012 - \$12,717,948).

Subject to the accompanying Independent Auditors' Report

NOVA CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2013

5. Prepaid expenses:

	<u>2013</u>	<u>2012</u>
Municipal taxes	\$ 211,958	182,242
Workers compensation	285,645	257,343
Other	<u>105,274</u>	<u>202,176</u>
	<u>\$ 602,877</u>	<u>641,761</u>

6. Deferred grants:

	<u>2013</u>	<u>2012</u>
Deferred operating grants	\$ 632,187	948,319
Deferred capital grants and major maintenance	<u>1,448,751</u>	<u>2,245,505</u>
	<u>\$ 2,080,938</u>	<u>3,193,824</u>

7. Payables and accruals:

	<u>2013</u>	<u>2012</u>
Trade payables and accruals	\$ 1,554,903	1,895,584
Accrued wages	18,170	43,116
Payroll deductions	<u>199,355</u>	<u>171,187</u>
	<u>\$ 1,772,428</u>	<u>2,109,887</u>

Subject to the accompanying Independent Auditors' Report

NOVA CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2013

8. Long-term debt:

	<u>2013</u>	<u>2012</u>
Prime minus 1% bank loans; secured by guarantee of the Province of Newfoundland and Labrador:		
Repayable \$15,542 monthly plus interest; maturing 2015	\$ 227,945	413,376
Repayable \$13,293 monthly plus interest; maturing 2023	1,475,575	1,635,097
Repayable \$6,277 monthly plus interest; maturing 2013	6,278	81,603
Repayable \$1,125 monthly plus interest; maturing 2014	19,128	32,631
Repayable \$2,914 monthly plus interest; maturing 2015	61,303	96,267
Repayable \$3,794 monthly plus interest; maturing 2016	151,777	197,302
Repayable \$2,090 monthly plus interest; maturing 2013	-	25,083
Repayable \$2,738 monthly plus interest; maturing 2014	32,851	65,701
Repayable \$2,793 monthly plus interest; maturing 2015	58,659	92,179
Repayable \$1,084 monthly plus interest; maturing 2016	42,278	55,287
Repayable \$21,563 monthly plus interest; maturing 2017	1,056,590	1,315,347
Repayable \$24,443 monthly plus interest; maturing 2019	1,491,026	1,784,341
Repayable \$7,873 monthly plus interest; maturing 2023	968,317	1,062,788
Repayable \$6,182 monthly plus interest; maturing 2025	847,715	-
Conditional sales contracts on motor vehicles:		
Repayable \$619 monthly including interest; repaid during the year	-	4,640
Repayable \$730 monthly including interest; repaid during the year	-	3,718
Repayable \$553 monthly including interest; repaid during the year	-	3,393
Repayable \$732 monthly including interest; repaid during the year	-	7,208
Repayable \$540 monthly including interest; repaid during the year	-	3,270
Total long-term debt	<u>\$ 6,439,442</u>	<u>6,879,231</u>

The aggregate amount of principal repayments estimated to be required in each of the next five years is as follows:

2014	\$ 1,245,395
2015	1,038,468
2016	938,850
2017	898,773
2018	643,124
Thereafter	1,674,832

Subject to the accompanying Independent Auditors' Report

NOVA CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2013

9. Bank indebtedness:

The former District had an authorized operating demand loan of \$2,000,000 authorized, bearing interest at TD bank prime minus 1%. This credit facility was unused at June 30, 2013 and June 30, 2012. In accordance with the Schools Act, the operating demand loan was supported by a letter of approval to borrow provided by the Minister of Education.

10. Tangible capital assets:

	<u>2013</u>		<u>2012</u>		<u>July 1 2011</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Land and sites	\$ 2,839,675	-	2,839,675	2,839,675	2,839,675
Buildings	147,070,657	90,341,042	56,729,615	56,046,434	51,132,892
Vehicles – busses	14,647,235	7,999,982	6,647,253	6,846,345	6,816,523
- other	623,650	492,649	131,001	190,816	200,613
Furniture and equipment	<u>22,682,594</u>	<u>22,413,095</u>	<u>269,499</u>	<u>409,287</u>	<u>646,440</u>
	<u>\$ 187,863,811</u>	<u>121,246,768</u>	<u>66,617,043</u>	<u>66,332,557</u>	<u>61,636,143</u>

11. Employee future benefits:

Future employee benefits related to accrued severance and accrued sick obligations have been calculated based on an actuarial valuation completed on January 30, 2014. The assumptions are based on future events. The economic assumptions used in the valuation are the former Nova Central School District's best estimates of expected rates as follows:

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Wages and salary escalation - teaching staff in first 10 years of service	7.25%	7.25%	7.25%
Wages and salary escalation - all other staff	4.00%	4.00%	4.00%
Interest	3.91%	3.40%	4.30%

(Continued...)

Subject to the accompanying Independent Auditors' Report

NOVA CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2013

11. Employee future benefits (continued):

Based on actuarial valuation of the liability, at June 30, 2013 the results for sick leave are:

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Initial valuation	\$ -	-	17,338,720
Accrued sick pay obligation, beginning of year	18,121,653	17,338,720	-
Current period benefit cost	1,341,399	1,218,593	-
Benefit payments	(2,121,272)	(2,054,500)	-
Interest on the accrued benefit obligations	602,879	727,593	-
Actuarial (gains) losses	<u>(494,698)</u>	<u>891,247</u>	<u>-</u>
Accrued sick pay obligations at June 30	<u>\$ 17,449,961</u>	<u>18,121,653</u>	<u>17,338,720</u>

Based on actuarial valuation of the liability, at June 30, 2013 the results for severance are:

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Initial valuation	\$ -	-	20,853,869
Accrued benefit obligation, beginning of year	23,703,227	20,853,869	-
Current period benefit cost	1,948,541	1,683,900	-
Benefit payments	(1,379,492)	(1,449,832)	-
Interest on the accrued benefit obligation	815,584	901,749	-
Actuarial (gains) losses	<u>(1,038,591)</u>	<u>1,713,541</u>	<u>-</u>
Accrued severance obligation at June 30	<u>\$ 24,049,269</u>	<u>23,703,227</u>	<u>20,853,869</u>

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

Sick benefits:

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Initial valuation June 30	\$ -	-	17,338,720
Accrued benefit liability June 30	17,123,827	17,230,406	-
Unamortized actuarial losses	<u>326,134</u>	<u>891,247</u>	<u>-</u>
Accrued benefit obligation June 30	<u>\$ 17,449,961</u>	<u>18,121,653</u>	<u>17,338,720</u>

Severance benefits:

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Initial valuation June 30	\$ -	-	20,853,869
Accrued benefit liability June 30	23,510,362	21,989,686	-
Unamortized actuarial losses	<u>538,907</u>	<u>1,713,541</u>	<u>-</u>
Accrued benefit obligation June 30	<u>\$ 24,049,269</u>	<u>23,703,227</u>	<u>20,853,869</u>

Subject to the accompanying Independent Auditors' Report

NOVA CENTRAL SCHOOL DISTRICT

Notes to the Financial Statements

June 30, 2013

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 of Newfoundland and Labrador.

A number of claims have been filed against the former District. An estimate of loss, if any, relative to these matters is not determinable at this time and no provision has been recorded in the accounts for these matters.

14. Commitments:

The former District was committed under the terms of various operating leases to make payments in the upcoming five years as follows:

2014	\$ 135,477
2015	124,162
2016	87,350
2017	87,350
2018	15,251

Subject to the accompanying Independent Auditors' Report

Current Revenues

June 30, 2013

Provincial Government Grants

	2013		2012
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Operations:			
Regular operating grants	\$ 22,668,700	23,602,442	23,571,917
Special grants	1,833,614	1,043,847	920,915
Capital grants	-	3,281,204	8,443,924
Major repairs and maintenance grants	-	4,010,440	4,677,174
Payroll tax	-	1,848,630	1,839,474
Salaries and benefits:			
Directors and assistant directors/SEO	1,167,466	1,235,214	1,476,540
Regular teachers	92,685,730	99,129,631	98,743,981
Student assistants	2,461,900	2,801,480	2,804,796
Substitute teachers	3,671,400	4,619,172	4,442,401
Pupil transportation:			
Board owned	10,045,300	10,160,317	10,034,034
Contracted	1,246,433	1,215,053	1,257,112
Special needs	510,640	613,119	478,501
	<u>136,291,183</u>	<u>153,560,549</u>	<u>158,690,769</u>
Ancillary services:			
Revenue from rental of residences	-	-	-
Interest on schools	-	-	-
Revenues from rental of schools and facilities - net	-	800	-
Internally generated funds - snow clearing and other incentives	-	-	36,000
Cafeterias	-	-	-
Other	-	-	-
	<u>-</u>	<u>800</u>	<u>36,000</u>

(Continued...)

Subject to the accompanying Independent Auditors' Report

NOVA CENTRAL SCHOOL DISTRICT

Schedule 1
Continued

Current Revenues

June 30, 2013

	<u>2013</u>		<u>2012</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Miscellaneous:			
Interest on investments	\$ 90,000	133,682	112,808
Bus charters	317,400	262,929	319,801
Recoveries of expenditures	-	178,082	1,037,647
Insurance proceeds	-	34,236	101,856
Miscellaneous federal grant	-	41,838	66,689
Sundry	-	122,405	144,827
	<u>407,400</u>	<u>773,172</u>	<u>1,783,628</u>
Total revenues	<u>\$ 136,698,583</u>	<u>154,334,521</u>	<u>160,510,397</u>

Subject to the accompanying Independent Auditors' Report

Administration Expenditures

June 30, 2013

	2013		2012
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Salaries and Benefits - Director and Assistant Directors/SEO	\$ 1,167,466	1,272,251	1,413,919
Salaries and Benefits - Board Office Personnel	2,105,267	1,749,707	1,880,376
Office Supplies	60,000	51,327	64,748
Replacement Furniture and Equipment	45,000	42,993	34,963
Postage	30,000	44,155	36,292
Telephone	92,000	64,307	99,698
Office Equipment Rentals and Repairs	17,369	16,786	19,235
Bank Charges	-	364	427
Electricity	135,000	168,689	161,423
Insurance	4,500	4,372	4,262
Repairs and Maintenance (Office Building)	26,000	34,317	29,188
Travel	104,170	71,961	100,826
Board Meeting Expenses	68,400	56,191	71,701
Professional Fees	52,500	203,898	146,833
Advertising	50,000	42,710	49,296
Membership Dues	71,154	83,899	73,366
Municipal Taxes	60,062	40,146	44,684
Miscellaneous	85,800	73,219	175,546
Payroll Tax	32,000	27,349	29,168
Total Administration Expenditures	<u>\$ 4,206,688</u>	<u>4,048,641</u>	<u>4,435,951</u>

Subject to the accompanying Independent Auditors' Report

Instructional Salaries

June 30, 2013

	2013		2012
	Budget	Actual	Actual
Instructional Salaries:			
Teachers' Salaries - Regular	\$ 92,685,730	83,896,772	83,454,378
- Substitute	3,671,400	4,619,171	4,441,402
- Board Paid	-	8,305	1,078
- Student Assistants	2,461,900	2,800,619	2,697,423
Employee Benefits	-	15,232,859	15,295,109
School Secretaries - Salaries and benefits	2,642,218	2,550,879	2,515,558
Payroll Tax	1,887,747	1,889,722	1,882,413
IMC Salary	45,111	37,034	38,908
	<u>103,394,106</u>	<u>111,035,361</u>	<u>110,326,269</u>
Instructional Materials:			
General Supplies	451,606	725,228	813,894
Library Resources	451,606	112,302	123,795
Teaching Aids	451,606	491,785	538,722
Curriculum initiatives	77,000	-	-
	<u>1,431,818</u>	<u>1,329,315</u>	<u>1,476,411</u>
Instructional Furniture and Equipment:			
Replacement	451,606	1,099,393	1,031,360
Rentals and Repairs	171,812	159,258	187,057
	<u>623,418</u>	<u>1,258,651</u>	<u>1,218,417</u>
Instructional Staff Travel:			
Program Co-ordinators	65,000	59,971	78,866
Teachers' Travel	230,600	284,559	262,325
Inservice and Conferences	208,000	165,119	140,090
	<u>503,600</u>	<u>509,649</u>	<u>481,281</u>
Other Instructional Costs:			
Miscellaneous	-	994,833	1,207,361
	<u>-</u>	<u>994,833</u>	<u>1,207,361</u>
	<u>\$ 105,952,942</u>	<u>115,127,809</u>	<u>114,709,739</u>

Subject to the accompanying Independent Auditors' Report

Operations and Maintenance Expenditures - Schools

June 30, 2013

	2013		2012
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Salaries and Benefits - Janitorial	\$ 4,264,640	4,066,988	4,025,746
- Maintenance	2,582,205	2,249,476	2,346,381
Payroll Tax	108,865	111,826	106,454
Electricity	3,212,088	3,289,784	3,152,321
Fuel	662,129	780,998	863,084
Municipal Service Fees	358,049	688,179	405,121
Telephone	345,225	560,437	566,490
Vehicle Operating and Travel	140,000	130,761	158,106
Janitorial Supplies	315,300	253,632	264,393
Janitorial Equipment	59,800	42,576	72,468
Repairs and Maintenance - Building	1,314,560	1,179,304	1,226,269
- Equipment	15,000	5,440	7,812
Contracted Services - Janitorial	309,390	267,392	264,984
Snowclearing	651,211	657,614	675,869
Other	79,140	4,469,700	4,927,114
	<u>\$ 14,417,602</u>	<u>18,754,107</u>	<u>19,062,612</u>

Subject to the accompanying Independent Auditors' Report

Pupil Transportation Expenditures

June 30, 2013

	2013		2012
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Operating and Maintenance of Board Owned Fleet:			
Salaries and Benefits - Administration	\$ 195,400	215,841	226,899
- Drivers and Mechanics	6,237,900	6,251,109	6,226,794
Payroll Tax	105,500	98,285	103,198
Debt Repayment - Interest	134,900	129,349	136,212
- Principal	1,148,400	-	-
Gas & Oil	1,317,700	1,335,553	1,359,963
Licenses	88,600	86,724	88,578
Insurance	105,900	106,798	108,038
Repairs and Maintenance - Fleet	571,200	590,158	550,264
- Building	55,500	56,671	52,419
Tires and Tubes	97,200	68,062	76,505
Heat and Light	70,000	102,497	95,288
Municipal Services	8,900	12,101	9,510
Snowclearing	38,000	40,272	41,860
Office Supplies	25,000	16,178	18,254
Travel	18,000	11,351	29,388
Professional Fees	7,500	16,521	7,371
Miscellaneous	91,100	115,347	64,287
Telephone	46,000	46,594	46,019
	<u>10,362,700</u>	<u>9,299,411</u>	<u>9,240,847</u>
Contracted Services:			
Regular Transportation	1,246,433	1,215,053	1,257,112
Special Needs	510,640	613,119	478,501
	<u>1,757,073</u>	<u>1,828,172</u>	<u>1,735,613</u>
Total Pupil Transportation Expenditures	<u>\$ 12,119,773</u>	<u>11,127,583</u>	<u>10,976,460</u>

Subject to the accompanying Independent Auditors' Report