



Western School District

Annual Report
2007-08

WESTERN SCHOOL BOARD ANNUAL REPORT 2007-08

Table of Contents

Chairperson's Message.....	1
Overview	2
▪ Vision	
▪ Mission	
▪ Lines of Business	
▪ Demographics/Number of Employees	
▪ Physical Location	
Shared Commitments	5
Highlights and Accomplishments	6
Outcomes of Objectives and Goals	9
Opportunities and Challenges Ahead	20
Financial Statements	22

Chairperson's Message

Honourable Joan Burke, M.H.A.
Minister of Education

Dear Minister Burke:

On behalf of the trustees of the Western School Board, I am pleased to present the 2007-08 Annual Report marking the completion of our fourth year as a School Board. The submission of this Annual Report is in accordance with the requirements of the *Transparency and Accountability Act*.

The Western School Board covers a vast geographical area from Norman Bay on the South Coast of Labrador to Francois on the South Coast of Newfoundland. The Board has a central office in Corner Brook, with regional offices in Lower Cove and Stephenville. During the 2007-08 school year, the Board was responsible for the administration of 72 schools, 13,285 students and a permanent staff of 1625 teaching and support staff.

This Annual Report covers the period July 1, 2007 to June 30, 2008. The outcomes reported are based upon the goals and objectives set by the Western School Board for the District's education system.

At the beginning of the 2007-08 school year, the Board continued its work toward the following three major goals as identified in the Strategic Plan:

- Student Learning;
- Organizational Effectiveness; and
- School Organization and Infrastructure.

The Board wishes to thank the administration, all staff, and all stakeholders for their contributions to providing "student-centered" learning opportunities for our students.

The outcomes reported reflect the goals and objectives of the Western School Board and is indicative of our accountability for the actual results reported.

Sincerely,



Nada Borden, Chairperson

Overview

The Western School Board was officially established on September 1, 2004, and is a category one government entity under the *Transparency and Accountability Act*. The School Board is responsible for education services of students situated within the boundaries of the Board. Programs and services are provided through three divisions within the organizational structure: programs, personnel, and finance/administration.

Vision

The vision of the Western School Board is of a learning organization in which all students achieve their maximum potential.

Mission

By 2011, the Western School Board will have improved student learning, enhanced organizational effectiveness, and enriched the learning environment.

Lines of Business

The Board's lines of business relate to the provision of maximum learning opportunities for all students. This mandate includes the delivery of the K-12 provincial programs, other programs supported by the Board, and broad services and programs to support a safe and caring environment for students.

The pursuit of the Board's lines of business related to student learning requires organizational effectiveness, the ongoing learning of all employees, and the acquisition, distribution, and wise use of appropriate resources.

The Board's lines of business fall into two major categories:

- ▶ **Services to Students**

Responsibility in this area is the provision of quality teaching and learning experiences for students. Subsumed under this are responsibilities for provision of curriculum materials, recruitment and retention of qualified staff, provision of curriculum support, professional development for staff, support for students with special needs, and provision of high quality and safe environments for students and staff. The Board also undertakes a wide range of extra-curricular activities for students.

► **Organizational Support Services**

The Board has responsibility to provide safe transportation to and from school to students who qualify for transportation. This responsibility is achieved through a Board-owned transportation system, as well as contracted services.

The Board is responsible for the provision of janitorial services in all of its facilities. This responsibility is achieved through a Board-operated janitorial system, as well as contracted janitorial services.

The Board is responsible for the provision of maintenance services for all its facilities. This responsibility is achieved through a Board-operated maintenance system, as well as selected contracted services.

The Board is responsible for the acquisition and wise use of resources. This responsibility is achieved through a Board-operated financial and operations system, capital planning processes, and partnerships with the Department of Education and other funding agencies.

Demographics/Number of Employees

The following information shows the demographics of the Western School Board during the 2007-08 school year.

- 15 trustees (3 female, 12 male)
- 72 schools
- 13,285 students (6450 female, 6835 male)

During the 2007-08 school year, schools in the Western School Board ranged in size from six students (William’s Harbour) to 965 students (Corner Brook Regional High). The average size was 185 students. There were 26 schools with a student population below 100; 19 between 100 and 200; 23 between 200 and 400; and 4 schools over 400. Thirty schools were K-12 facilities.

The Western School Board had 1625 permanent and 549 substitutes or call-in employees.

	Female	Male	Total
Professional Staff – permanent	794	406	1200
Professional Staff – substitute	256	123	379
Student Assistants – permanent	146	5	151
Student Assistants – substitute	66	3	69
Support Staff – permanent	147	127	274
Support Staff – substitute	54	47	101
Total	1463	711	2174

Physical Location

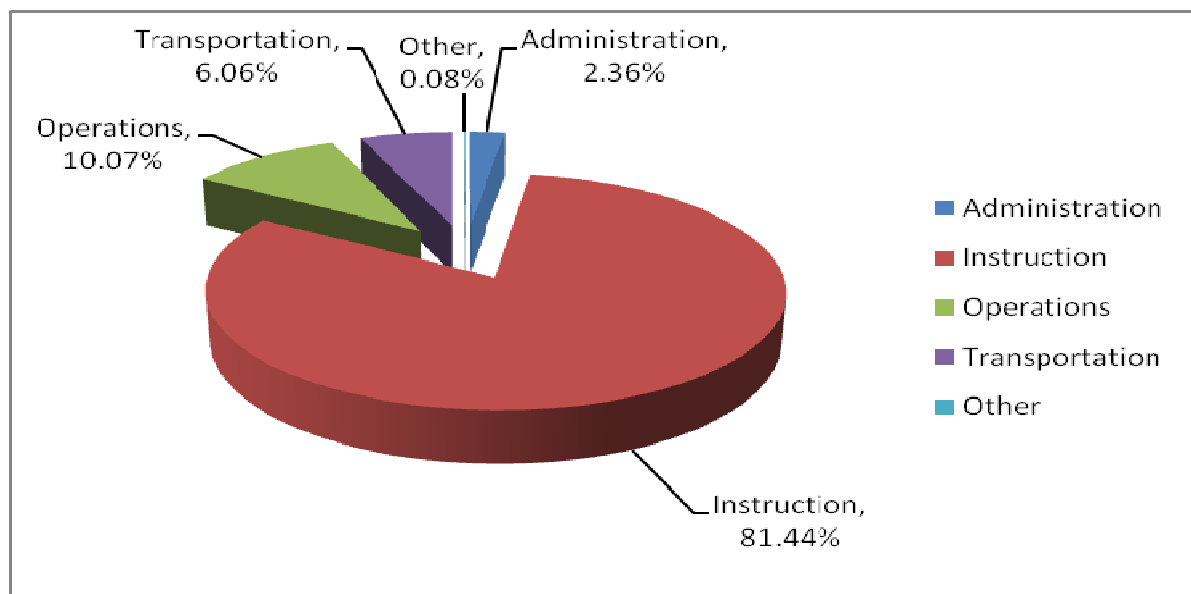
The Western School Board is located in the western portion of Newfoundland and the south eastern portion of Labrador. The Board includes southeastern Labrador, all of the Northern Peninsula, Deer Lake, Corner Brook, and Stephenville, south to Port aux Basques, and Francois on the south coast.

The boundaries of the Western School Board were set by order of the Lieutenant Governor in Council in 2004 and are described as follows:

“The Western Newfoundland District shall include the area bounded by a line commencing at Norman Bay, inclusive, and extending in a southerly direction around the coast to Chateau Bay, and then across the Strait of Belle Isle to Big Brook, and then in an easterly direction around the coast of the Northern Peninsula to Harbour Deep, and then in a southerly direction to the southwest tip of Red Indian Lake, and then in a southerly direction to Francois, inclusive, and then in a westerly and northerly direction around the coast to Pond Cove, and then across the Strait of Belle Isle to L’Anse au Clair, inclusive, and then in a northeasterly direction along the boundary of the Labrador School District to the point of commencement.”

Budget

The Board’s budget for the fiscal year 2007-08 was \$136,855,828.00.



Shared Commitments

The Western School Board operates within the legislated parameters of the *Schools Act, 1997*, and as such shares educational commitments with departments of government, in particular the Department of Education.

The Western School Board is mandated to deliver the provincial curriculum for the Province of Newfoundland and Labrador, and works in conjunction with the Department of Education to deliver regular programs, special education services, and other student support services. These initiatives are funded by the provincial government through funding formulae which provide personnel, learning resources, and physical facilities.

The Western School Board works with other partners which support education in the Western School Board. Some of these partners include all divisions of the Department of Education; the Newfoundland & Labrador School Boards' Association (NLSBA); the Departments of Health & Community Services, Human Resources, Labour & Employment, Natural Resources, Transportation & Works, and Justice; the Newfoundland and Labrador Teachers' Association (NLTA); the Newfoundland Association of Public and Private Employees (NAPE); the Canadian Union of Public Employees (CUPE); Parks Canada; the Provincial Information and Library Resources Board (PILRB); Community Mental Health Initiative; Rural Secretariat; Economic Development Boards; International Grenfell Association; Communities in Education Network; College of the North Atlantic; Sir Wilfred Grenfell College; Memorial University of Newfoundland, Violence Prevention Initiative Committees, and other private and corporate entities.

Parents and communities are also major partners in education. As such, the Western School Board, through its various schools and divisions, communicates regularly with parents on matters related to student learning. The annual school reports, which are shared with parents and communities, represent one example of this communication.

School councils are established as per Section 25 of the *Schools Act, 1997*, and include teachers, parents, and community representatives. School councils are valuable partners with the Western School Board. As per Section 26 of the Act, councils represent the educational interests of the school, advise on the quality of teaching and learning, facilitate community involvement in teaching and learning, and advise the Board on matters of concern to the school and community.

These partnerships assist the Board in achieving its goals under each strategic issue and contribute to the achievement of the Minister's strategic directions.

Highlights and Accomplishments

The Board of Trustees experienced success with a number of its strategic issues as highlighted below. Readers will note that many of the actions in the following information relate directly to the strategic directions applicable to the board, as communicated by the Minister of Education. Specifically, much of the progress reported relates directly to the directions of "Quality and Accessibility of Educational Programs" and "Innovative and high-performing educational delivery systems." The strategic issues of the board were developed in consideration of these strategic directions.

The Western School Board was able to:

▪ Continue significant work in governance issues which included:

- ▶ continuance of a strong educational focus for the Board on the goals of student learning, organizational learning, and the acquisition and wise use of resources;
- ▶ development of the Board's Strategic Plan for 2008-2011;
- ▶ adoption of governance policies;
- ▶ continued work in implementing the Long-Term Educational Plan (Capital and Organizational) for the Board;
- ▶ participation in training sessions for trustees;
- ▶ reorganization of committee structures of the Board.

▪ Experience continued success in maintaining a strong focus on student learning which included:

- ▶ strong performance as compared to the province , in assessment results in Primary and Elementary Mathematics, Primary English Language Arts and Intermediate Mathematics;
- ▶ continued focus on instruction and professional development;
- ▶ continual emphasis on a Mathematics Initiative, including a provincial process which will see a new K-12 curriculum implemented and all teachers receiving three days of professional development on the new grade level resources;
- ▶ additional expansion of enrichment activities throughout the geographic regions of the district;

- ▶ re-focusing the healthy living initiative towards encouraging students in Grades K-6 to be more active during recess and lunchtimes;
- ▶ introducing a Daily Physical Activity pilot in some K to 6 schools as part of the healthy living initiative;
- ▶ initiating a draft of a new Intermediate Report Card which will lead to a reporting process at this level;
- ▶ emphasis on a Literacy Initiative in many schools which included the hiring of Literacy/Numeracy Support teachers to provide leadership and promote best practices in Language Arts and Mathematics;
- ▶ refining the report cards used in Kindergarten, and the primary and elementary divisions;
- ▶ revising the district's Nutrition Policy;
- ▶ expanding the district's Internal Assessment Initiative by providing to schools a detailed computer-generated item analysis of student achievement for the mathematics examinations which were administered;
- ▶ providing district administrators with an extensive overview of the ISSP/Pathways Commission Report so to be able to help schools operationalize the changes recommended in the report;
- ▶ expanding the School Development Model to include more schools throughout all regions of the district;
- ▶ expanding the Intensive Core French program throughout the district;
- ▶ providing to Intermediate Science teachers extensive professional development on the new provincial resources introduced into Grades 7 and 8;
- ▶ promoting mathematics as a fun and enjoyable discipline among students and parents, using funding provided by the Department of Education through the Provincial Mathematics Strategy;
- ▶ the introduction of the Skilled Trades program into eight additional schools throughout the district;
- ▶ enhancing student learning through the use of technology by having twenty-two schools throughout the district participate in an Information, Communication and Learning Technologies(ICLT) mathematics project sponsored by the Centre for Distance Learning and Innovation (CDLI);
- ▶ promoting the integration of music technology into K to 6 music curriculum using the technology provided by CDLI;
- ▶ promoting music and Fine Arts programs by using monies received from the Cultural Connections Program to purchase music and Fine Arts equipment for many district schools.

▪ **Experience substantial success in creating a strong focus on organizational effectiveness and organizational learning which included:**

- ▶ improved and enhanced leadership development opportunities for administrators as a result of many administrators attending national conferences on the topics such as “The Use of Assessment to Enhance Student Learning” and “Building Professional Learning Communities”;
- ▶ hiring of additional Education Officers for Instruction to help direct and move the district’s learning focus forward;
- ▶ providing orientation sessions for new teachers and administrators;
- ▶ providing district administrators with opportunities to attain valuable professional development opportunities through participation in regional Leadership at Work sessions;
- ▶ refinement of the Professional Development Model to provide better opportunities to address both individual and teacher, school and district goals;
- ▶ the use of First Class to assist teachers with the realization of personal goals in individual teacher Personal Learning Plans;
- ▶ combining of the Grades K-6 and 7-12 evaluation documents to produce a common district-wide K-12 evaluation document;
- ▶ Initiating annual meetings of Mathematics, English Language Arts and Science Department Heads.

▪ **Realize meaningful success in the creation of structures to ensure the efficient and effective management of available resources which included:**

- ▶ development and monitoring of a balanced Board budget;
- ▶ further development and refinement of an effective and equitable resource allocation model for schools;
- ▶ improvement in the infrastructure of the Board through redevelopment of existing buildings and planning for new schools within the context of the Long-Term Educational Plan for the Board;
- ▶ further development of the operational support models and continued refinement of work flows and systems;
- ▶ development of IT solutions to improve data flow and analysis in strategic areas;
- ▶ enhanced IT security through the introduction of new policies and procedures;
- ▶ improvement of the IT infrastructure at school sites;
- ▶ implementation of a tangible capital asset amortization policy.

Outcomes of Objectives and Goals

Strategic Issues

Strategic Issue 1: *Student Learning*

Designing systems and processes to bring about increased student learning in core subject areas is not an easy task as recent work in a number of countries has shown. Some factors that affect student learning are within the control of the Board, while other factors are not.

The Board's large geography, combined with a diverse student population in a wide array of school configurations and sizes, requires that the district develop a strong culture dedicated to improving instruction and assessment techniques that promote learning. It is critical that the district gather accurate information that allows it to align programs and services with the immediate needs of the students. Better information from a more comprehensive data management system, combined with preliminary action, will enable the district to achieve its mission.

Many of the actions in the following relate directly to the Minister of Education's strategic directions. Specifically, much of the progress reported relates directly to the directions of "Quality and Accessibility of Educational Programs" and "Innovative and high-performing educational delivery systems."

Objective: **By June 30, 2008, the Western School Board will have furthered the implementation of programs and services that address priority needs in student learning.**

Measure: **Further implementation of programs and services.**

Indicator: **Continue to identify priority policy and program development for the 2007-08 school year based on the results of the 2006-07 school year.**

Based upon the experience in 2006-07, the Western School District continued the identification and development of priority policies in 2007-08 to support student learning. As part of the provincial healthy living strategy, the district revised the Nutrition Policy to promote the consumption of healthy foods in our schools as part of everyday practice in schools.

A student travel policy to provide guidance to schools when planning curricular and extra-curricular excursions for students was developed. This policy should ensure students travel safely to and from events external to the school.

The K-6 and 7-12 Evaluation documents were combined into one Practices and Procedure manual so as to achieve a common framework used to assess students in all grades.

The district continues to develop French programming for students in the district, further developing the Intensive Core French Program for students in Grade 6.

Enrichment and the Arts remain a strong focus for the district, providing opportunities for students to learn in many different ways. More students from across the district had the opportunity to participate in sessions to further develop their talents and skills.

The District began an initiative to make our referral process for comprehensive psycho-educational student assessments more efficient, so that programming for students can be implemented more efficiently. These assessments are conducted by trained educational psychologists and assist in the program planning for students experiencing educational difficulties. As well, schools were in-serviced on the new comprehensive guidance plan.

Indicator: Develop a plan of action to focus on gender achievement differences.

The district developed a plan of action which is supported by the Central Leadership at Work cohort in providing a professional development session for administrators on gender differences in student achievement. In addition, the district continues to access data and research relating to student achievement according to gender. This focus is supported by the Department of Education. For example, the Minister of Education has directed that fifty percent of the enrolment in Futures in Skilled Trades and Technology courses be female.

Indicator: Continue emphasis on Mathematics at all grade levels.

Emphasis was placed on Mathematics through the introduction of four Numeracy Support Teachers who worked with teachers to enhance student learning and achievement. These four teachers, which were allocated as part of the provincial government's Excellence in Mathematics initiative, assisted teachers throughout the district with the delivery of the prescribed mathematics curriculum and assessment of student's mathematics learning.

Literacy and Numeracy Teachers at specific schools played an important role in delivering mathematics specific professional development sessions to individual and grade level teachers in their designated schools.

The district's performance on provincial mathematics assessments is in part a reflection of the work undertaken by these teachers.

The district's internal mathematics assessment plan was refined to the point that teachers were able to avail of detailed item analysis data for the five courses for which district common mathematics examinations were constructed and administered.

Indicator: Continue emphasis on achievement levels in Primary-Elementary English Language Arts.

The District did focused work in the areas of Primary and Elementary Language Arts. This included providing many sessions for teachers on best practices related to English Language Arts outcomes during district professional development days. Additionally, focused work in specific schools related to English Language Arts was undertaken during collaborative sessions within schools in which, among other tasks, teachers scored student work and shared best practices. The district's improved performance on provincial assessments would suggest that such professional development is valuable.

Goal 1: By June 30, 2008, the Western School Board will have initiated implementation of programs and services that address priority needs in the area of student learning.

Measure: Initiated implementation.

Indicator: Developed a comprehensive data management system designed to efficiently monitor student achievement.

As reported in 2006-07, the district, in conjunction with the Department of Education, designed a comprehensive and secure data management system to track student achievement. The system provides an avenue for more detailed analysis at the district level, and schools can download and manipulate data to suit their analytical needs. The data system is run through the district Intranet and all necessary precautions to ensure the protection of personal information have been included in the system.

Indicator: Initiated a system of gender analysis within the comprehensive data management system.

As reported in 2006-07, Board staff initiated a gender analysis of data and began looking at strategies for remediation of the disparity in achievement results between males and females. This led to the plan of action described above, which was developed to ascertain appropriate professional development for school staff relating to gender differences and appropriate instructional strategies.

Indicator: Involved all schools in a School Development process that has as its focus increased student learning.

In the 2006-07 school year, efforts were made to bring school development plans in line with the new school development model of the Department of Education. For the 2007-08 school year, the Board wanted to have nearly all schools on the new school development model. As a result of these efforts over the past two years, all schools now have development plans which focus on increased student learning, and nearly all schools are on the new school development model.

Indicator: Implemented and monitored key policies designed to support student learning including, but not exclusive to, a comprehensive student evaluation policy.

As indicated above, student evaluation policies and new reporting instruments have been developed, implemented and monitored to support student learning. Other policies impacting learning relate to nutrition, and safe and caring schools. As reported above, program initiatives, in conjunction with the Department of Education, have been undertaken in Mathematics, Language Arts, Physical Education, and the Fine Arts.

Indicator: Implemented programs and services designed to support areas of high student need (e.g., specific subject areas, individual schools, students with learning and behavioral challenges) as determined by monitoring systems.

Identification of priority areas began late in the 2006-07 school year, and continued in to 2007-08. As reported in 2006-07 and above, programs and services were implemented which emphasized mathematics, primary/elementary English language arts, safe and caring schools, guidance, student evaluation, gender imbalance, and the number of high school graduates in honours, academic, and basic streams. District staff worked in specific schools to address school-wide and individual student needs.

Indicator: Developed a Learning Plan to provide additional support to schools.

A Learning Plan has been developed, and guides the assessment and professional development practices of the district.

Indicator: Implemented policies that support the holistic growth of the student (e.g., safe and caring schools, nutrition, and active living).

The district has developed and implemented Nutrition and Tobacco-Free policies, as well as policies for Safe and Caring Schools. The district has also extended student opportunities in enrichment and the Fine Arts. With the support of the Department of Education, our district has also focused on inclusive education.

Indicator: Revised and refined the Professional Development Model to address individual and organizational needs.

The Professional Development Model has been revised and refined each year to address the learning needs of teachers and support staff.

The efforts of the Board in fiscal years 2006-07 and 2007-08 have led to the successful achievement of the above listed goal.

Strategic Issue 2: Organizational Effectiveness

Professional growth is one key area that can improve organizational effectiveness. The training level and continued professional learning of the academic staff has significant impact on student learning. There is a desire to have an organization that is continually learning and that is responsive to the changing needs of the student. It is important to have growth and development plans for all individuals in the organization, with these plans focused on identified needs. Good professional development plans support school and district development practices.

A second key area for improving organizational effectiveness is policy development. The Western School Board is a relatively new organization with emerging policy needs. Effective policies ensure that decisions are consistently applied in a fair manner, support decision making practices at every level (Board, district office and school), increase understanding of decision-making processes, and allow a more transparent process.

A third area for improving organizational effectiveness is better communication and professional development through the enhanced use of technology. The Board is committed to improving its technology functions.

A fourth area for improving organizational effectiveness is the adjusting of staffing levels to reflect the organizational demands of the district.

Much of the progress reported relates directly to the Minister's strategic direction of "Innovative and high-performing educational delivery systems."

Objective: By June 30, 2008, the Western School Board will have implemented priority professional development and policy initiatives in support of student learning.

Measure: Implemented priority professional development and policy initiatives.

Indicator: Identify new policy areas and commence development of appropriate policies.

In the 2006-07 and 2007-08 school years, the Board of Trustees engaged in professional development sessions relating to policy obligations in the context of the Schools Act, 1997, and other environmental factors. In the 2007-08 school year, a consultant was engaged by the Policy Committee to identify policy areas and commence the development of appropriate policies. The Policy Committee of the Board has developed a number of governance policies. At the same time, district staff, in consultation with school principals, have developed operational policies in a number of important areas.

Indicator: Continue to provide professional development in priority areas.

As part of the district's Growth and Appraisal Policy, all professional groups within the district are expected to work toward the attainment of professional growth goals. These are recorded in individual Professional Learning Plans. Such plans were developed by all teachers and administrators using a common template. These were entered on an electronic district data base. Realization of these goals were undertaken by all professional staff through various means. The closeout days, provided as part of the professional Development Closeout Schedule, saw many sessions being offered to help teachers and administrators attain their individual goals.

Work was completed on the refinement of the district's Professional Development Model so as to promote increased teacher learning and student achievement. As a result of this, many more teachers took the lead in

providing professional development sessions on best teaching practices for their colleagues. Such sessions supported the work being done by district program specialists and moved the district forward as a Professional Learning Community. Each school was allocated a minimum of three school closeout days during which staff members undertook professional development initiatives, with the focus on student learning. Schools were also allocated a number of substitute days to be used, primarily, for the purposes of professional development.

The use of internal and external assessment data by schools and teachers to inform day-to-day teaching and goals in School Development Plans has been refined from last year. The process of identifying strengths and challenges in achievement data by schools has been assisted by providing administrators with professional development sessions on how to analyze their respective school data. This has been supported by program staff who assist schools where needed. The district has begun promoting the use of internal formative assessments as a key component to good instruction.

In the Western School District, over fifty percent of schools have completed the new School Development Model to the point that one to three year strategic plans for these schools are now in place and being acted upon. The rest of the district schools are at different phases of the school development process.

The Western School District began using the First Class Communication Software System to enhance teacher professional development and to support the district's learning focus. First Class is an internal private communication system that allows teachers and administrators to avail of district e-mail; professional on-line collaboration; and on-line First Class subject area conference sites to share student work, lesson plans and best practices. This technology has helped to reduce isolation within the teaching profession.

Indicator: Further refinement and development of administrative policies and consolidation of some policies of the three former Boards.

Policies were developed in areas such as Safe and Caring Schools, Tobacco-Free Environment, and Nutrition. Operational policies relating to Purchasing and other areas were developed and communicated. In some cases, these were new policies. In other cases it was necessary to consolidate some of the differing policies which were in existence prior to 2004 when the three former school boards were consolidated into the Western School District.

Indicator: Implement Learning Plans for all professional groups.

All teachers and school administrators developed and implemented individual learning plans which incorporated district, school and personal goals.

Indicator: Review policies on a regular basis and communicated changes and updates.

The policy committee of the Board developed new policies and reviewed existing policies. Operational policies were developed by each division on an ongoing basis. All policies are communicated to employees and the public through the district web site and the district's First Class program.

Indicator: Adjust and define staff levels at the district office to meet identified needs.

With the support of the Department of Education, the level of staffing at the district office was increased with the addition of personnel in all three divisions.

Goal 2: By June 30, 2008, the Western School Board will have improved organizational effectiveness in support of student learning.

Measure: Improved organizational effectiveness.

Indicator: Targeted professional development practices to priority learning and growth areas.

In 2006-07, the Board assessed the professional development needs based upon data entered by individual professionals into the district's database. This enabled the identification of key areas of need at both the school and district levels. A district professional development plan was then developed and implemented, targeting these identified needs. Based upon same, staff provided professional development sessions throughout the district through closeout sessions and the use of substitute teachers.

Indicator: Implemented individual learning plans for all professional groups.

As referenced above in the objectives, all teachers and school administrators have now developed and implemented individual learning plans which incorporate district, school, and personal goals.

Indicator: Identified policies and commenced policy development and implementation.

Policy needs have been identified and policy development has been completed in a number of areas (e.g., Nutrition, Tobacco-Free, Safe and Caring Schools, Occupational Health and Safety, Corporate Sponsorship) and is under development in other areas. Other policies (e.g., Student Appeals) have been incorporated into the Bylaws of the Board. Operational policies in areas such as Purchasing and Student Transportation have also been developed. Implementation is ongoing in all of these areas.

Indicator: Reviewed policies on a regular basis to ensure that they are responsive to the changing needs of the system and responsive to human rights issues such as gender, race, religion, sexual orientation, etc.

Policies have been reviewed and in some cases revised. The Safe and Caring Schools policy is sensitive to issues of inclusion and human rights. The Board continues its focus on the development and implementation of policy in these areas.

Indicator: Implemented and monitored policy priorities for the district (e.g., Safe and Caring Schools).

Policies relating to Nutrition, Tobacco-Free Environment, Safe and Caring Schools, and Student Evaluation have been monitored, prioritized and implemented.

Indicator: Communicated district policies broadly to stakeholders (e.g., parents).

District policies have been shared with schools and school councils, and are on the district website.

Indicator: Identified and commenced implementation of technological solutions for communication and professional development.

First Class has been identified and implemented as a tool for communication and professional development. As well, video-conferencing has been utilized for the governance work of the Board, including linking the public to meetings relating to reorganization.

Indicator: Adjusted and defined staffing levels at the District Office to meet organizational need.

With the support of Government, staff have been added to all three divisions of the District Office. The district is in the process of ensuring position descriptions and role definitions are appropriate for all district employees. This task will be completed in the near future.

The efforts of the Board in fiscal years 2006-07 and 2007-08 have led to the successful achievement of the above listed goal.

Strategic Issue 3: School Organization and Infrastructure

The infrastructure of the Board is of paramount importance in the delivery of good education. A positive learning environment is critical, and healthy and safe schools are consistent with this goal. Priorities have been determined and communicated. In April 2006, the Board developed and presented its *Long-Term Educational Proposal (Capital and Organizational)*. This proposal outlined a plan for possible reorganization within the district and the infrastructure needs associated with the reorganizations.

Objective: By June 30, 2008, the Western School Board will take further action on processes required in the development of new school infrastructure projects.

Measure: Implemented further action.

Indicator: Complete public consultations in Corner Brook area.

The Board has begun, but has not completed, public consultations in the Corner Brook area. The Board was awaiting engineering reports on facilities in the Corner Brook area and these were not prepared in time to complete public consultations. The first round of consultations has been completed and plans are underway to conduct public consultations during the 2008-09 school year.

Indicator: Approve plan for restructure of Corner Brook area schools.

The plan for restructuring schools in the Corner Brook area was not completed as anticipated. Because of the need for engineering reports, public consultations were not completed and, therefore, a plan was not finalized. The

first round of consultations was completed and plans are underway to conduct public consultations during the 2008-09 school year.

Indicator: **Initiate public consultations in other areas according to the Long Term Educational Plan.**

Public consultations for Bayview Collegiate, St. Lunaire-Griquet, were conducted during the 2007-08 school year. This resulted in the Board decision to close Bayview Collegiate upon the completion of the redevelopment of Harriot Curtis Collegiate in St. Anthony.

Goal 3: **By June 30, 2008, the Western School Board will have continued its actions designed to improve school organization and school infrastructure.**

Measure: **Initiated actions.**

Indicator: **Completed planning related to approved capital projects.**

Planning has been completed for approved projects in L'Anse au Loup and Port Saunders. In addition, planning has been completed for schools in Port Hope Simpson and St. Anthony, which were not approved at the time of the 2006-08 Strategic Plan.

Indicator: **Completed public consultations according to timelines identified by the Board.**

Informal consultations were conducted in the Corner Brook area during the 2006-07 school year, and informal information sessions were held with school staffs and school councils in Port au Port, Stephenville Crossing, and Benoit's Cove. Also in 2006-07, public consultations were completed in Raleigh-Ship Cove, and the St. Anthony area. As a result, a decision was made to close Pistolet Bay School, Raleigh, and to close Harriot Curtis Collegiate, St. Anthony, upon the completion of the redevelopment and extension of St. Anthony Elementary to create a K-12 school. Consultations continued in 2007-08 at Bayview Collegiate, St. Lunaire-Griquet, and a decision was made to close this school upon completion of a K-12 facility at St. Anthony.

Work during the 2006-07 and 2007-08 years focused on actions to improve school organization and infrastructure. In some cases (e.g., completing plans for capital projects) the Board exceeded the objectives set out in the Strategic Plan. In other cases, not all indicators were successfully achieved, and the Board will continue its efforts in these areas.

Opportunities and Challenges Ahead

The Western School District made significant progress on a wide range of directions this school year. The new year will bring many challenges and opportunities for the Board. The following highlights some of these areas:

– Student Learning

In the 2007–2008 school year, students achieved at or above the provincial average on most end-of-level provincial assessments for Grades 3, 6 and 9. In fact, the Western School District led the province on quite a number of indicators. With that said, achievement levels for the Elementary and Intermediate English Language Arts present challenges. As well, a challenge with both the Primary and Elementary end-of-level assessments is to increase the number of students who are performing at or above level three on constructed response items. Additionally, a challenge with both intermediate mathematics and high school certification courses is to increase the total test score for these subjects beyond their historical district averages.

Another major challenge in the high school area is to increase the percentage of students graduating with an academic or advanced status.

An additional challenge is to increase the number of schools who are able to offer skilled trades and technology courses to their students.

An opportunity to change the method of reporting student achievement to parents at the intermediate level will present itself when schools are selected to pilot a new district reporting system at the intermediate level.

A final challenge is to ensure that all schools in the district have begun the process or have completed a school development plan using the new school development model.

– Organizational Effectiveness

A major challenge will be to provide professional development opportunities for the priority areas identified in the district's internal and external assessment data.

Another challenge is to provide support for those school and teacher goals relating to student achievement as delineated in School Development Plans and individual teacher Personal Learning Plans.

An additional challenge is implementing the role of the new Education officers with respect to the district's student learning focus.

The continuous development, review and implementation of policy present yet another challenge.

Revisions and refinement to the Professional Development Model to address organizational needs that arise as the new year evolves presents a challenge as well.

The recruitment of skilled trades personnel, such as electricians and other maintenance personnel continues to be a major challenge for the Board. Recruitment and retention of support personnel, such as secretaries and custodial staff, remains a challenge as well.

The piloting of a new student achievement reporting system at the Intermediate level will present an opportunity to introduce in the pilot schools alternative strategies to promote student-centered learning and reporting experiences.

A final challenge will be acquiring and utilizing appropriate resources to support technology, and applying technological solutions to instructional administrative challenges.

— **School Organization and Infrastructure**

The Board's Long-Term Educational Proposal has established a vision and process for school organization in the district. Challenges associated with the attainment of the vision and process in the proposal are seen in the following:

- the completion of public consultations in selected geographic areas of the district;
- the completion of planning related to selected approved capital projects;
- the completion of the construction of Skilled Trades and Technology.

Financial Statements
of the
Western School Board
for fiscal year ending June 30, 2008

Western School District
TABLE OF CONTENTS
June 30, 2008

	<u>Page</u>
Auditors' Report	1
Financial Statements:	
Balance Sheet	2
Statement of Current Revenues, Expenditures And Board Equity	3
Statement of Changes in Financial Position	4
Statement of Changes in Capital Fund	5, 6
Notes To Financial Statements:	
1. Significant Accounting Policies	7
2. Accounts Receivable	8
3. Bank Indebtedness	8
4. Accounts Payable	9
5. Reserve Account	10
6. Investment in Capital Assets	11
7. Commitments	12
8. Other (Please Specify)	13
Schedules:	
1. Current Revenue	14, 15, 16
2. Administration Expenditures	17
3. Instruction Expenditures	18
4. Operation and Maintenance Expenditures – Schools	19
5. Pupil Transportation Expenditures	20
6. Ancillary Services	21
7. Miscellaneous	21
8. Details of Property and Equipment	22
9. Detail of Long-Term Debt	23, 24
9A. Summary of Long-Term Debt	25
9B. Current Maturities	26
9C. Interest Expense	27
Supplementary Information:	
1. Cash	28
2. Short Term Investments	28
3. Prepaid Expenses	29

Auditors' Report


To The Members of Western School District

We have audited the balance sheet of the current and capital funds of Western School District as at June 30, 2008, and the related statements of current revenues, expenditures and district equity, and statement of changes in capital fund position for the year then ended. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

As required by Section 66 (2) of the Schools Act, we report that the employees whose duties include collecting, receiving or depositing of money are bonded in amounts considered to be sufficient.

In our opinion, these financial statements present fairly, in all materials respects, the financial position of the District as at June 30, 2008 and the results of its operations and changes in its capital financial position for the year ended, in accordance with Canadian generally accepted accounting principles and as explained in Note 1 to the financial statements, and are in compliance with reporting requirements established for School Districts in the Province of Newfoundland and Labrador by the Department of Education.


Chartered Accountants

Stephenville, NL
City
September 22, 2008
Date

Western School District

BALANCE SHEET

June 30, 2008

	<u>Assets</u>	
	<u>2008</u>	<u>2007</u>
Current Assets		
Cash (Supp.Info.1)	\$ 2,810,764	\$ 1,406,075
Short Term Investments (Supp.Info.2)	146,302	87,866
Accounts Receivable (Note 2)	12,825,414	12,468,778
Prepaid Expenses	<u>218,708</u>	<u>237,871</u>
Total Current Assets	<u>16,001,188</u>	<u>14,200,590</u>
Property and Equipment (schedule 8)	<u>34,166,344</u>	<u>158,029,136</u>
	<u>\$ 50,167,532</u>	<u>\$ 172,229,726</u>
	<u>Liabilities and District Equity</u>	
Current Liabilities		
Bank Indebtedness (Note 3)	--	--
Accounts Payable and Accrued (Note 4)	4,124,043	2,859,552
Vacation Pay Accrued	11,701,663	11,261,906
Current Maturities (schedule 9b)	<u>361,121</u>	<u>372,392</u>
Total Current Liabilities	<u>16,186,827</u>	<u>14,493,850</u>
Severance Pay Accrual	<u>20,659,653</u>	<u>20,326,237</u>
Long-Term Debt (schedule 9)	<u>2,040,655</u>	<u>2,401,777</u>
District Equity		
Investment in Capital Assets	31,817,043	155,307,442
Reserve Account	200,987	200,987
District Equity	<u>(20,737,633)</u>	<u>(20,500,567)</u>
Total District Equity	<u>11,280,397</u>	<u>135,007,862</u>
	<u>\$50,167,532</u>	<u>\$ 172,229,726</u>

Approved: Chairman
 Secretary

Western School District

STATEMENT OF CURRENT REVENUES, EXPENDITURES AND DISTRICT EQUITY

For the Year Ended June 30, 2008

	<u>2008</u>	<u>2007</u>
Current Revenue (Schedule 1)		
Provincial Government Grants	\$136,319,701	\$ 129,131,691
Donations	--	--
Ancillary Services	111,820	122,292
Miscellaneous	<u>211,445</u>	<u>493,656</u>
	<u>136,642,966</u>	<u>129,747,639</u>
Current Expenditures		
Administration (Schedule 2)	3,227,100	2,531,164
Instruction (Schedule 3)	111,462,678	106,957,680
Operations and Maintenance (Schedule 4)	13,778,703	12,827,367
Pupil Transportation (Schedule 5)	8,290,420	7,743,785
Ancillary Services (Schedule 6)	36,590	44,582
Interest Expense (Schedule 9C)	454	8,378
Miscellaneous (Schedule 7)	<u>70,883</u>	<u>83,103</u>
	<u>136,866,828</u>	<u>130,196,059</u>
23 111 Excess of Revenue over Expenditures	(223,862)	(448,420)
Amortization of Capital Assets (Schedule 8)	(2,972,413)	--
Transfer to/from Capital	<u>2,959,209</u>	<u>54,958</u>
Net Increase/Decrease in District Equity	(237,066)	(393,462)
District Equity, Beginning of Year	<u>(20,500,567)</u>	<u>(20,107,105)</u>
District Equity, End of Year	<u>\$ (20,737,633)</u>	<u>\$ (20,500,567)</u>

See Accompanying Notes

Western School District
STATEMENT OF CHANGES IN FINANCIAL POSITION
For the Year Ended June 30, 2008

	<u>2008</u>	<u>2007</u>
60		
<u>Operating Activities</u>		
011 Excess of Revenue over Expenditures	\$ (3,196,275)	\$ (448,420)
012 Changes in Non-Cash Working Capital		
013 - Short-Term Investments	(58,436)	2,137
014 - Accounts Receivable	(356,636)	(210,413)
015 - Prepaid Expenses	19,163	(51,499)
014 - Accounts Payable, Accruals & Vacation Payable	1,704,248	599,594
015 - Current Maturities		--
016 Other (Specify)		
- Principal Payments	362,162	330,431
- Increase (Decrease) in Severance Pay Accrual	333,416	405,079
017 Amortization of Capital Assets	<u>2,972,413</u>	<u>--</u>
	<u>1,780,055</u>	<u>626,909</u>
61		
<u>Financing Activities</u>		
011 Proceeds from Bank Loans	--	853,966
012 Grants – Deficit Retirement	--	--
013 Other Capital Revenues- Buses	357,296	--
014 Changes in Long-Term Debt	(372,393)	(342,709)
015 Other (Specify)	<u>--</u>	<u>--</u>
	<u>(15,097)</u>	<u>511,257</u>
62		
<u>Investing Activities</u>		
011 Proceeds on Sale of Capital Assets	53,731	74,631
012 Additions to Property and Equipment	(414,000)	(861,361)
013 Other (Specify)	<u>--</u>	<u>--</u>
	<u>(360,269)</u>	<u>(629,204)</u>
63		
Increase (Decrease) in Cash	<u>1,404,689</u>	<u>351,436</u>
64		
Cash, Beginning of The Year	<u>1,406,075</u>	<u>1,054,639</u>
65		
Cash, End of The Year	<u>\$ 2,810,764</u>	<u>\$ 1,406,075</u>

See Accompanying Notes

Western School District
STATEMENT OF CHANGES IN CAPITAL FUND
For the Year Ended June 30, 2008

		<u>2008</u>	<u>2007</u>
70	<u>Capital Receipts</u>		
71	Proceeds from Bank Loans		
011	- School Construction	\$ --	\$ --
012	- Equipment	--	--
013	- Service Vehicles	--	--
014	- Pupil Transportation	--	853,966
015	- Other (Specify)	--	--
		<hr/>	<hr/>
		--	853,966
72	EIC Grants		
011	School Construction and Equipment	--	--
012	Other – Transportation – Government	--	--
		<hr/>	<hr/>
		--	--
73	Donations		
011	- Cash Receipts	--	--
012	- Non-Cash Receipts	--	--
013	- Restricted Use	--	--
		<hr/>	<hr/>
		--	--
74	Sale of Capital Assets - Proceeds		
011	- Land	--	--
012	- Buildings	52,541	72,276
013	- Equipment	540	2,070
014	- Service Vehicles	--	--
015	- Pupil Transportation Vehicles	650	285
016	- Other (Specify)	--	--
	- Accounts Receivable – Capital	--	--
		<hr/>	<hr/>
		53,731	74,631
75	Other Capital Revenues		
011	- Interest on Capital Fund Investments	--	--
012	- Premiums on Debentures	--	--
013	- Recoveries of Expenditures	--	--
015	- Insurance Proceeds	--	--
016	- Native Peoples Grants	--	--
017	- Miscellaneous – Funds for Debt servicing – Bussing	362,162	330,431
018	- Provincial grants – Buses	357,296	--
		<hr/>	<hr/>
		719,458	330,431
Total Capital Receipts		<hr/>	<hr/>
		773,189	1,259,028

Cont'd

See Accompanying Notes

Western School District
STATEMENT OF CHANGES IN CAPITAL FUND (Cont'd)
For the Year Ended June 30, 2008

	<u>2008</u>	<u>2007</u>	
77	Transfer from Reserve Account	--	--
78	Transfer to/from Current Fund	(2,959,209)	(54,958)
	Add: Amortization of Capital Assets – Non cash items	<u>2,972,414</u>	<u>--</u>
Total	\$ 786,394	\$ 1,204,070	
80	<u>Capital Disbursements</u>		
81	Additions to Property & Equipment		
011	- Land and Sites		--
012	- Building	--	7,395
013	- Furniture & Equipment – School		--
014	- Furniture & Equipment – Other		--
015	- Service Vehicles	56,704	--
016	- Pupil Transportation	357,296	853,966
017	- Other (Specify)		--
		<u>414,000</u>	<u>861,361</u>
82	Principal Repayment of Long-Term Debt		
011	- School construction		--
012	- Equipment		--
013	- Service Vehicles	10,232	12,278
014	- Other (Specify)		--
	- Office		--
	- Pupil transportation	<u>362,162</u>	<u>330,431</u>
		<u>372,394</u>	<u>342,709</u>
83	Miscellaneous Disbursements		
013	- Other (Specify)	--	--
	- Accounts payable	<u>--</u>	<u>--</u>
		<u>--</u>	<u>--</u>
Total Capital Disbursements	\$ 786,394	\$ 1,204,070	

Western School District
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2008

Nature of Operation

The Western School District is responsible for maintenance and operation of all schools in the Western, Southern and Northern portion of the Province of Newfoundland and Labrador. It also includes schools in the Southern portion of Labrador.

1. Significant Accounting Policies

(a) Fund Accounting

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

(b) Revenue

The District’s main source of funding is derived from the Government of Newfoundland and Labrador, Department of Education. The Department provides funding for operations, transportation, capital expenditures and teacher salaries and severance pay. Funding designated for specific purposes is deferred and included in revenue when the related expenditures have been incurred.

(c) Capital Assets

Capital assets are recorded at cost derived from the combining of the predecessor school boards. Amortization of capital assets is recorded by use of the straight-line method over the estimated useful life of the assets using the following rates:

Building	40 Years
Furniture and Equipment	10 Years
Service Vehicle	5 Years
Buses	12 Years

(d) Use of Accounting Estimates

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

Western School District
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2008

2.	<u>Accounts Receivable</u>	<u>2008</u>	<u>2007</u>
	<u>Current</u>		
11 131	Provincial Government	\$ 12,359,933	\$ 11,955,526
132	Transportation	56,186	8,532
133	Federal Government	--	--
134	Projects	77,425	106,554
135	HST Receivable	223,192	212,591
136	Bus Rentals	28,468	33,981
137	Water Program-Provincial	--	--
138	Interest	--	--
139	Travel Advances and Miscellaneous	80,210	151,594
	<u>Capital</u>		
11 231	EIC – Construction Grants	--	--
233	Local Contributions	--	--
234	Other School Districts	--	--
235	Other (Specify) – City of Corner Brook	--	--
		\$ 12,825,414	\$ 12,468,778
3.	<u>Bank Indebtedness</u>		
21 131	On Operating Credit	\$ --	\$ --
132	On Capital Account	--	--
		\$ --	\$ --

Western School District
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2008

4.	<u>Accounts Payable and Accrued</u>	<u>2008</u>	<u>2007</u>
	<u>Current</u>		
21 109	Scholarship	\$ 140,769	\$ 82,693
110	Accounts payable-Trade	1,072,452	516,512
111	Accrued Liabilities	609,165	630,976
112	Wages Payable	405,732	453,611
113	- Deferred Grants	1,859,306	1,340,482
114	- Wages	--	--
115	Payroll Deductions	36,619	(57,637)
118	Other	--	(109,265)
119	Payroll Tax	--	2,180
		<hr/>	<hr/>
	<u>Capital</u>		
21 211	Trade Payable		
212	Accrued – Liabilities	--	--
213	- Interest	--	--
217	Deferred Grants	--	--
218	Other (Specify)	--	--
		<hr/>	<hr/>
		<u>\$ 4,124,043</u>	<u>\$ 2,859,552</u>

Western School District
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2008

5. Reserve Account

Description:

	<u>2008</u>	<u>2007</u>
Balance, Beginning of Year	\$ 200,987	\$ 200,987
Less Transfer from Reserve	<u> --</u>	<u> --</u>
Add Transfer to Reserve	<u> --</u>	<u> --</u>
Balance, End of Year	<u>\$ 200,987</u>	<u>\$ 200,987</u>

Western School District
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2008

	<u>2008</u>	<u>2007</u>
6. Investment in Capital Assets,		
Beginning of Year	\$ 155,307,442	\$ 157,104,682
Add:		
Transfer To(From) Capital Fund	(2,959,209)	(54,958)
Grants - EIC - Contribution for Capital Const.		--
- Provincial grants-debt retirement.		--
Capital projects funded by EIC but paid		
Directly to other sources on behalf of		
District.		
Donations (Specify)		
Proceeds from Sale of Capital Assets		
- Land		--
- Building	52,541	72,276
- Equipment	540	2,070
- Vehicle	650	285
- Other	--	--
Interest on Capital Fund Investments		
Recoveries of Expenditures – Prior		--
Provincial Grant – Busses	357,296	--
Insurance Proceeds – Capital		--
Native Peoples Grants – Capital		--
Excess of Revenue over Expenditures		
- Capital Fund		
Principal - Bussing loan	362,162	330,431
- Other		--
Accumulated amortization on building sold	405,919	--
Capital asset valuation adjustment	<u>(121,304,379)</u>	<u>--</u>
	<u>32,222,962</u>	<u>157,454,786</u>
 Deduct Adjustments:		
Cost of assets sold		
- Land	--	--
- Building	405,919	2,147,344
- Equipment	--	--
- Vehicles	--	--
- Other	--	--
	<u>405,919</u>	<u>2,147,344</u>
Other	<u>--</u>	<u>--</u>
23 221 Investment in Capital Assets, End of Year	<u>\$ 31,817,043</u>	<u>\$ 155,307,442</u>

Western School District
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2008

7. Commitments

At balance sheet date the District had the following commitments:

8. Contingency

As of statement date, the following material contingencies are pending:

- (a) A former vendor of a predecessor School Board has a claim of approximately \$30,000 plus HST. The amount has not been recorded in the accounts. The likelihood of loss to the District cannot be determined.
- (b) A former Director of a predecessor School Board is claiming approximately \$31,000 in unpaid salary. The issue is currently under discussion by both parties. The amount has not been recorded in the accounts. The likelihood of loss to the District cannot be determined.
- (c) The District has a potential liability for site restoration and remediation costs associated with a school property sold to a purchaser in 2004. The property had an oil leak from its underground storage tank prior to the sale of this property. As of audit report date no claim has been filed in court therefore the likelihood of loss or an estimate of this loss cannot be determined.

9. District Equity (Deficit)

The School District has an accumulated operating deficit of \$ 20,737,633. A material amount of this operating deficit is contributed by a recorded teacher's severance pay accrual and non-teacher's severance pay accrual of \$ 18,342,298 and \$ 2,317,355 respectively, as required by the Provincial Government.

Accumulated operating deficit per	
Financial statement	\$ 20,737,633
Less: teacher's severance pay accrual	(18,342,298)
: non-teacher's severance pay accrual	<u>(2,317,355)</u>
Accumulated operating deficit less	
Severance pay accrued	<u>\$ 77,980</u>

Cont'd

10. Change in Accounting Policy**Capital Assets**

During the year the district adopted the policy of amortizing its tangible capital assets. Prior to the current year the district did not amortize its tangible capital assets. Beginning with the year starting July 1, 2007 the district will amortize its tangible capital assets using the straight-line method over the estimated useful lives of those assets. As a result of this new policy the opening accumulated amortization has been recorded to reflect the period of useful that has expired on those assets.

The July 1, 2007 opening accumulated amortization and the resulting offsetting decrease in the investment in capital assets amounting to \$ 121,304,379 has been recorded in the accounts.

11. Bond Coverage

As at June 30, 2008, the Insurance Division of the Department of Finance has provided \$100,000 fidelity bond coverage for all District employees.

Schedule 1

Western School District
CURRENT REVENUES
For the Year Ended June 30, 2008

		<u>2008</u>	<u>2007</u>
32 010	Provincial Government Grants		
011	Regular	\$ 20,497,343	\$ 19,299,882
016	Special Grants (Details on bottom of Schedule 1)	3,714,535	2,655,958
	Salaries and Benefits		
017	- Directors and Asst. Directors	939,238	690,050
021	- Regular Teachers	98,125,279	94,450,161
022	- Substitute Teachers	2,959,794	2,800,916
023	- Student Assistants	2,062,264	1,875,755
030	Pupil Transportation		
031	- Board Owned	2,963,400	2,719,900
032	- Contracted	4,367,149	4,018,483
033	- Handicapped	<u>690,699</u>	<u>620,587</u>
		<u>\$ 136,319,701</u>	<u>\$ 129,131,691</u>
33 010	Donations		
012	Cash Receipts	--	--
011	Heritage Fair	--	--
013	Non-Cash Receipts	--	--
014	Restricted Use	<u>--</u>	<u>--</u>
		<u>--</u>	<u>--</u>

Schedule 1 (Cont'd)

Western School District
CURRENT REVENUES
For the Year Ended June 30, 2008

		<u>2008</u>	<u>2007</u>
34 010	Ancillary Services		
011	Revenues from Rental of Residences	\$ 22,821	\$ 23,315
021	Revenues from Rental of Schools and Facilities (Net)	62,697	64,716
031	Cafeterias	26,302	34,261
032	Other – (Specify)	--	--
		<u>111,820</u>	<u>122,292</u>
35 010	Miscellaneous		
011	Interest on Investments	149,881	107,469
012	Bus Charters	47,289	52,594
021	Recoveries of Expenditures	10,978	111,149
031	Revenues from Other Agencies	--	--
041	Federal Rebates	--	--
051	Insurance Proceeds	1,728	709
061	Bilingual Education Revenue	--	--
071	Operating Rev. from Native Peoples Grant	--	--
081	Miscellaneous Federal Grants	--	--
091	Textbooks	42	204,417
092	Sundry	1,527	17,318
094	Scholarship Funds	--	--
		<u>211,445</u>	<u>493,656</u>
	Total Current Revenues	<u>\$ 136,642,965</u>	<u>\$ 129,563,410</u>
	<u>Special Grants</u>		
	Fuel Adjustment	\$ 89,226	\$ 32,338
	Learning Disabilities	--	--
	Debt Servicing	--	--
	Student Assistant Salaries	--	--
	Textbook Credit Allocation	--	--
	Pay Equity	--	--
	Administration – Textbook	--	--
	Payroll Tax	--	--
	Utilities	--	--
	Maintenance	--	--
	French Monitor	16,507	45,128
	French Immersion	52,970	67,360
	Peer Tutoring	--	--
	Bottle Water	--	--
	Administrative Pay adjustment	--	--
	Computers	--	--

Schedule 1 (Cont'd)

Western School District
CURRENT REVENUES
For the Year Ended June 30, 2008

	<u>2008</u>	<u>2007</u>
<u>Special Grants</u> (Cont'd)		
Surplus – Substitutes	\$ --	\$ --
Kinder – Start	--	--
Tutoring Work Experience	--	--
Other (Specify)		
-Miscellaneous grants	1,826,718	1,146,267
- Redundancy grant	--	--
- Maintenance reclassification	--	--
- Drama Festival	--	--
- Furniture	--	--
- Other Projects	1,285,281	989,387
- IGA Projects	29,110	52,212
- HRDC Grants	414,723	323,266
- School Board Elections	<u> --</u>	<u> --</u>
	<u>\$ 3,714,535</u>	<u>\$ 2,655,958</u>

Western School District
ADMINISTRATION EXPENDITURES
For the Year Ended June 30, 2008

	<u>2008</u>	<u>2007</u>
51 Salaries and Benefits		
011 - Directors and Asst. Directors	\$ 939,239	\$ 690,050
012 - District Office Personnel	1,085,002	942,506
013 Office Supplies	52,522	52,577
014 Replacement Furniture and Equipment	35,031	12,400
015 Postage	59,673	59,920
016 Telephone	121,725	104,759
017 Office Equipment Rentals and Repairs	62,294	51,597
018 Bank Charges	2,589	2,811
019 Electricity	13,477	13,465
021 Fuel	37,761	29,136
022 Insurance	5,841	11,187
023 Repairs and Maintenance (Office Building)	49,281	12,824
024 Travel	205,236	156,398
025 Board Meeting Expenses	13,780	15,715
026 Election Expenses	--	--
027 Professional Fees	90,461	86,836
028 Advertising	200,704	144,678
029 Membership Dues	51,319	50,184
031 Municipal Service Fees	16,565	14,741
032 Rental of Office Space	156,246	73,050
033 Janitor Salaries/Supplies	6,812	4,308
034 Miscellaneous	6,077	2,022
035 Relocation Expenses	15,465	--
036 Redundancy	--	--
037 Capital Plan-Department	--	--
	<u>\$ 3,227,100</u>	<u>\$ 2,531,164</u>
	<u>Total Administration Expenditures</u>	<u>\$ 2,531,164</u>

Western School District
INSTRUCTION EXPENDITURES
For the Year Ended June 30, 2008

	<u>2008</u>	<u>2007</u>
52 010	Instructional Salaries (Gross)	
011	\$ 98,375,891	\$ 94,727,232
012	- Substitute 2,965,558	2,848,614
013	- District Paid 75,682	90,089
014	Student Assistants 2,036,164	1,893,611
015	Employee Benefits --	--
016	School Secretaries – Secretaries & Benefits 2,233,917	2,230,852
017	Employee Benefits --	--
018	Other – French Monitor --	--
	<u>105,687,212</u>	<u>101,790,398</u>
52 040	Instructional Materials	
041	General Supplies 516,998	346,657
042	Library Resource Materials 96,001	46,447
043	Teaching Aids 950,314	636,983
044	Textbooks --	225,043
045	School Fees Allocation 652,755	707,161
	<u>2,216,068</u>	<u>1,962,291</u>
52 060	Instructional Furniture and Equipment	
061	Replacement 279,469	431,741
062	Rentals and Repair 2,440	--
063	Copier Cost 240,347	390,548
064	Replacement – Computer Equipment 585,000	268,155
065	Computer Repairs 41,822	137,597
	<u>1,149,078</u>	<u>1,228,041</u>
52 080	Instructional Staff Travel	
081	Program Co-ordinators 272,575	288,524
082	Teachers’ Travel – within District 272,213	257,214
083	Teacher Travel – Out of District 81,791	26,357
084	Student Travel 39,928	23,895
	<u>666,507</u>	<u>595,990</u>
52 090	Other Instructional Costs	
091	Postage and Stationery --	--
092	Miscellaneous 10,228	14,459
097	Other District Projects 1,283,783	987,187
098	IGA Projects 28,873	52,212
099	HRDC Projects 420,929	327,102
	<u>1,743,813</u>	<u>1,380,960</u>
	<u>\$ 111,462,678</u>	<u>\$ 106,957,680</u>

Schedule 4

Western School District
OPERATIONS AND MAINTENANCE EXPENDITURES - SCHOOLS
For the Year Ended June 30, 2008

		<u>2008</u>	<u>2007</u>
53 011	Salaries & Benefits - Janitorial	\$ 4,605,473	\$ 4,454,319
012	- Maintenance	1,237,095	1,170,024
013	- IT Support	534,235	436,488
014	Electricity	2,786,778	2,916,681
015	Fuel	1,308,432	961,894
016	Municipal Service Fee	259,950	265,560
017	Telephone	435,183	420,961
018	Vehicle Operating and Travel	243,275	236,891
019	Janitorial Supplies	293,574	330,171
021	Janitorial Equipment	25,348	62,257
022	Repairs and Maintenance - Buildings	1,358,309	998,426
023	- Equipment	30,563	14,490
024	Protective Clothing	11,308	15,786
025	Snow Clearing	649,180	543,419
026	Rentals	--	--
027	Other (Specify) - Repairs Covered By Insurance	--	--
	Total Operations and Maintenance	<u>\$ 13,778,703</u>	<u>\$ 12,827,367</u>

Western School District
PUPIL TRANSPORTATION EXPENDITURE
For the Year Ended June 30, 2008

	<u>2008</u>	<u>2007</u>
54 010		
Operation and Maintenance of Board		
Owned Fleet		
011	\$ 135,282	\$ 128,745
012	1,651,629	1,652,015
013	--	--
014	148,922	157,858
015	357,548	330,431
016	--	--
017	428,935	367,600
018	36,070	36,951
019	56,768	45,816
021	184,136	177,597
022	19,728	9,881
023	28,420	28,997
024	37,757	26,437
025	5,217	5,077
026	18,669	14,508
027	4,645	5,209
028	--	--
029	8,870	2,148
030	7,644	3,517
031	--	7,245
032	17,397	10,039
033	20,234	14,802
034	--	--
035	4,182	3,541
	<u>3,172,053</u>	<u>3,028,414</u>
54 040		
Contracted Services		
041	4,339,649	3,885,247
042	690,699	620,587
043	1,477	178,357
044	86,542	31,180
	<u>5,118,367</u>	<u>4,715,371</u>
	<u>\$ 8,290,420</u>	<u>\$ 7,743,785</u>

Schedule 6

Western School District
PUPIL TRANSPORTATION EXPENDITURE
For the Year Ended June 30, 2008

Ancillary Services

This District owns and operates the following ancillary services:

	<u>2008</u>	<u>2007</u>
55 Ancillary Services		
011 Operation of Teachers' Residences	\$ 10,001	\$ 10,228
031 Cafeterias	26,589	34,354
032 Other (Specify)	--	--
	<u>\$ 36,590</u>	<u>\$ 44,582</u>

Schedule 7

Miscellaneous Expenses (Specify)

The District has incurred the following miscellaneous expenses:

	<u>2008</u>	<u>2007</u>
57 011 Miscellaneous Expenses		
- Human Resources Expenses	\$ 65,883	\$ 46,013
- Other	5,000	37,090
	<u>\$ 70,883</u>	<u>\$ 83,103</u>

**Western School District
Details of Property and Equipment
For The Year Ended June 30, 2008**

	Cost 30-Jun-07	Additions	Adjustment and Disposals	Cost 30-Jun-08	Accumulated Amortization 30-Jun-07	Amortization Adjustment	Accumulated Amortization 30-Jun-08	Net Book Value
12211 Land and Sites	\$1,977,719	--	--	\$1,977,719	--	--	--	\$1,977,719
Buildings								
12221 Schools	\$134,604,987	--	(\$405,919)	\$134,199,068	\$103,502,022	(\$405,919)	\$105,592,510	\$28,606,558
12222 Administration	3,046,649	--	(512,370)	2,534,279	1,793,361	--	1,856,718	677,561
12223 Residential	168,021	--	--	168,021	147,018	--	151,219	16,802
	<u>\$137,819,657</u>	--	<u>(\$918,289)</u>	<u>\$136,901,368</u>	<u>\$105,442,401</u>	<u>(\$405,919)</u>	<u>\$107,600,447</u>	<u>\$29,300,921</u>
Furniture and Equipment								
12231 Schools	\$11,528,316	--	--	\$11,528,316	\$11,528,316	--	\$11,528,316	--
12232 Administration	970,429	--	--	970,429	970,429	--	970,429	--
12233 Residential	1,534	--	--	1,534	1,534	--	1,534	--
12234 Recreation	87,005	--	--	87,005	87,005	--	87,005	--
12235 Other	5,450	--	--	5,450	5,450	--	5,450	--
	<u>\$12,592,734</u>	--	--	<u>\$12,592,734</u>	<u>\$12,592,734</u>	--	<u>\$12,592,734</u>	--
12241 Service Vehicles	\$213,136	\$56,704	--	\$269,840	\$153,864	--	\$189,274	\$80,566
Public Transportation								
12253 Buses	\$5,425,890	\$357,296	(\$949,431)	\$4,833,755	\$1,653,579	--	\$2,026,617	\$2,807,138
Total	\$158,029,136	\$414,000	(\$1,867,720)	\$156,575,416	\$119,842,578	(\$405,919)	\$122,409,072	\$34,166,344

Western School District
DETAILS OF LONG-TERM DEBT
For the Year Ended June 30, 2008

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

		<u>2008</u>	<u>2007</u>
22 210	Loans Other than Pupil Transportation		
	<u>Ref. #</u>		
211	Bank Loans		
	Prime Repayable \$ 1,023 monthly, maturing 2008	\$ --	\$ 10,232
	____ Repayable \$ _____ monthly, maturing _____	--	--
	____ Repayable \$ _____ monthly, maturing _____	--	--
	____ Repayable \$ _____ monthly, maturing _____	--	--
	____ Repayable \$ _____ monthly, maturing _____	--	--
	____ Repayable \$ _____ monthly, maturing _____	--	--
	Total 211	--	10,232
212	Mortgages		
	____ Repayable \$ _____ monthly, maturing _____	--	--
	____ Repayable \$ _____ monthly, maturing _____	--	--
	____ Repayable \$ _____ monthly, maturing _____	--	--
	____ Repayable \$ _____ monthly, maturing _____	--	--
	____ Repayable \$ _____ monthly, maturing _____	--	--
	____ Repayable \$ _____ monthly, maturing _____	--	--
	Total 212	--	--
213	Debentures		
	____ Repayable \$ _____ monthly, maturing _____	--	--
	____ Repayable \$ _____ monthly, maturing _____	--	--
	Total 213	--	--
214	Other (Please Specify)	--	--
	Subtotal	--	10,232
215	Less Current Maturities	--	10,232
	Total Loans Other Than Pupil Transportation	\$ --	\$ --

Western School District
DETAILS OF LONG-TERM DEBT
For the Year Ended June 30, 2008

22 220 Loans – Pupil Transportation

<u>Ref. #</u>	<u>2008</u>	<u>2007</u>
221 Vehicle Bank Loans		
Prime Repayable \$ <u>516</u> monthly, maturing <u>2011</u>	\$ 18,583	\$ 25,293
Prime Repayable \$ <u>523</u> monthly, maturing <u>2011</u>	19,868	26,665
Prime Repayable \$ <u>521</u> monthly, maturing <u>2011</u>	25,013	31,266
Prime Repayable \$ <u>523</u> monthly, maturing <u>2012</u>	30,860	37,137
Prime Repayable \$ <u>542</u> monthly, maturing <u>2017</u>	53,115	59,619
Prime Repayable \$ <u>548</u> monthly, maturing <u>2014</u>	39,425	45,996
Prime Repayable \$ <u>960</u> monthly, maturing <u>2011</u>	26,356	37,876
Prime Repayable \$ <u>2,456</u> monthly, maturing <u>2012</u>	103,152	132,625
Prime Repayable \$ <u>4,954</u> monthly, maturing <u>2012</u>	237,784	297,230
Prime Repayable \$ <u>3,662</u> monthly, maturing <u>2013</u>	219,696	263,635
Prime Repayable \$ <u>1,095</u> monthly, maturing <u>2015</u>	79,947	93,089
Prime Repayable \$ <u>1,117</u> monthly, maturing <u>2016</u>	98,315	111,722
Prime Repayable \$ <u>1,675</u> monthly, maturing <u>2016</u>	147,358	167,452
Prime Repayable \$ <u>542</u> monthly, maturing <u>2017</u>	53,657	60,161
Prime Repayable \$ <u>4,530</u> monthly, maturing <u>2018</u>	507,357	561,717
Prime Repayable \$ <u>5,930</u> monthly, maturing <u>2019</u>	741,290	812,454
Total 221	<u>\$ 2,401,776</u>	<u>\$2,763,937</u>
222 Land, Building and Equipment Bank Loans		
Repayable \$ _____ monthly, maturing _____	--	--
Repayable \$ _____ monthly, maturing _____	--	--
Repayable \$ _____ monthly, maturing _____	--	--
Repayable \$ _____ monthly, maturing _____	--	--
Repayable \$ _____ monthly, maturing _____	--	--
Total 222	<u>2,401,776</u>	<u>2,763,937</u>
Subtotal	<u>2,401,776</u>	<u>2,763,937</u>
223 Less Current Maturities	<u>361,121</u>	<u>362,160</u>
Total Loans – Pupil Transportation	<u>2,040,655</u>	<u>2,401,777</u>
Total Long Term Debt	<u>\$ 2,040,655</u>	<u>\$2,401,777</u>

Western School District
SUMMARY OF LONG-TERM DEBT
For the Year Ended June 30, 2008

<u>Description</u>	<u>Ref. #</u>	<u>Rate</u>	<u>Balance Beginning Of Year</u>	<u>Loans Obtained During Year</u>	<u>Principal Repayment For Year</u>	<u>Balance End of Year</u>
A) School Construction			\$ --	\$ --	\$ --	\$ --
B) Equipment			--	--	--	--
C) Service Vehicle		Prime	10,232	--	10,232	--
D) Other – Office			--	--	--	--
E) Pupil Transportation		Prime	<u>2,763,938</u>	<u>--</u>	<u>362,162</u>	<u>2,401,776</u>
Total Loans			<u>\$ 2,774,170</u>	<u>\$ --</u>	<u>\$ 372,394</u>	<u>\$2,401,776</u>

Western School District
DETAILS OF CURRENT MATURITIES
For the Year Ended June 30, 2008

<u>Description</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>
A) School Construction	\$ --	\$ --	\$ --	\$ --	\$ --
B) Equipment	--	--	--	--	--
C) Service Vehicles	--	--	--	--	--
D) Other – Office	--	--	--	--	--
E) Pupil Transportation	<u>361,121</u>	<u>361,121</u>	<u>352,918</u>	<u>323,445</u>	<u>241,438</u>
Total	<u>\$ 361,121</u>	<u>\$ 361,121</u>	<u>\$ 352,918</u>	<u>\$ 323,445</u>	<u>\$ 241,438</u>

56 010 **Western School District**
SCHEDULE OF INTEREST EXPENSE
For the Year Ended June 30, 2008

	<u>Description</u>	<u>2008</u>	<u>2007</u>
012	Capital		
	School Construction	\$ --	\$ --
	Equipment	--	--
	Service Vehicles	287	1,025
	Other – Office	<u>--</u>	<u>2,993</u>
	Total Capital	<u>287</u>	<u>4,018</u>
013	Current - Operating Loans	--	--
014	- Supplier Interest Charges	<u>167</u>	<u>4,360</u>
	Total Current	<u>167</u>	<u>4,360</u>
	Total Interest Expense	<u>\$ 454</u>	<u>\$ 8,378</u>

Western School District
SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2008

1.	<u>Cash</u>	<u>2008</u>	<u>2007</u>
	<u>Current</u>		
11 110	Cash on Hand and in Bank		
111	Cash on Hand	\$ 734	\$ 634
112	Bank - Current	2,810,030	1,405,441
113	- Savings	--	--
115	- Non-Teachers; Payroll	--	--
116	- Coupon (Debenture)	--	--
117	- Other (Specify)	--	--
	<u>Capital</u>		
11 210	Cash on Hand and in Bank	--	--
211	Cash on Hand	--	--
212	Bank - Current	--	--
213	- Savings	--	--
214	- Other (Specify)	--	--
	Total Cash on Hand & in Bank	<u>\$ 2,810,764</u>	<u>\$ 1,406,075</u>
2.	<u>Short Term Investments</u>		
11 121	Term Deposits – Scholarships	\$ 140,769	\$ 82,693
122	Term Deposits – Other	5,533	5,173
123	Other (Specify)	--	--
	<u>Capital</u>		
11 221	Term Deposits	--	--
222	Canada Savings Bonds	--	--
223	Other (Specify)	--	--
	Total Short Term Investments	<u>\$ 146,302</u>	<u>\$ 87,866</u>