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Chairperson's Message

September 30, 2006

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



Dear Minister Burke:

On behalf of Nova Central School District I am pleased to submit the 2005-06 Annual Report. This report has been prepared in accordance with requirements under the *Transparency and Accountability Act* and outlines our district's progress and achievements from April 1, 2005 to March 31, 2006.

My signature below indicates our board of trustees' accountability for the results reported.

Respectfully submitted,

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

Thomas Kendell,
Chair

District Overview

The Nova Central School District is responsible for the implementation of educational services and curriculum as prescribed by the Department of Education, primarily through the *Schools Act, 1997*. The district covers a 300 kilometre stretch of the Trans Canada Highway from Charlottetown, located in Terra Nova National Park, to Baie Verte Junction, located about thirty kilometers west of South Brook. In 2005-06, Nova Central School District had seventy schools.

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

The total budget for the district in 2005-06 was \$100.1 million.

Lines of Business

The Nova Central School District has two lines of business:

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

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

Department of Education prescribed programs are offered based on the core requirements within the Pathways framework. The board offers other Department of Education approved programs based on management criteria and the resource capacity of the district. Pathway 4 courses are approved by the school administrator.

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

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

2. Transportation

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

Divisions

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

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

Location

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

Board of Trustees

Nova Central School District is governed by a board of trustees. The board consists of fifteen members, elected or appointed in accordance with the provision of the *Schools Act [1997]* and pursuant to related election regulations. The Trustees represent eleven different areas throughout Central Newfoundland.

Staff

In 2005-06, Nova Central School District had 1653 employees:

Position	# of Male Employees	# of Female Employees	Total # of Employees
Teachers full-time	407	604	1011
Teachers part-time	10	31	41
Student Assistants	2	135	137
Support Staff	246	204	450
Management - District Office	8	6	14
Total Employees	673	980	1653

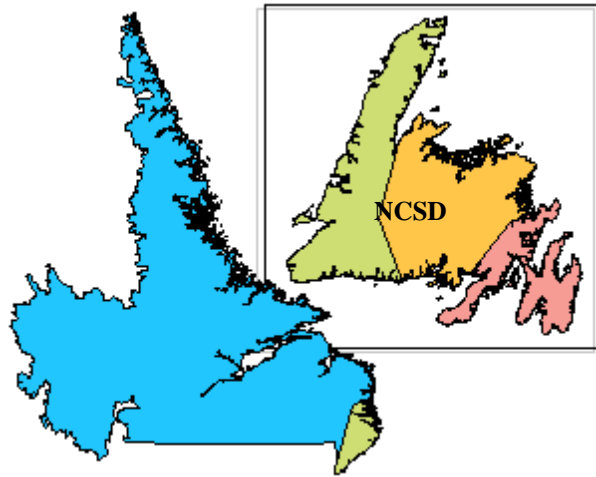
Students

In 2005-06 students from 170 different communities attended the district's schools. The student population was as follows:

# of Male Students 2005-06	# of Female Students 2005-06	Total # of Students 2005-06
7,118	6,894	14,012

Schools

School Districts 2005-06



www.CommunityAccounts.ca

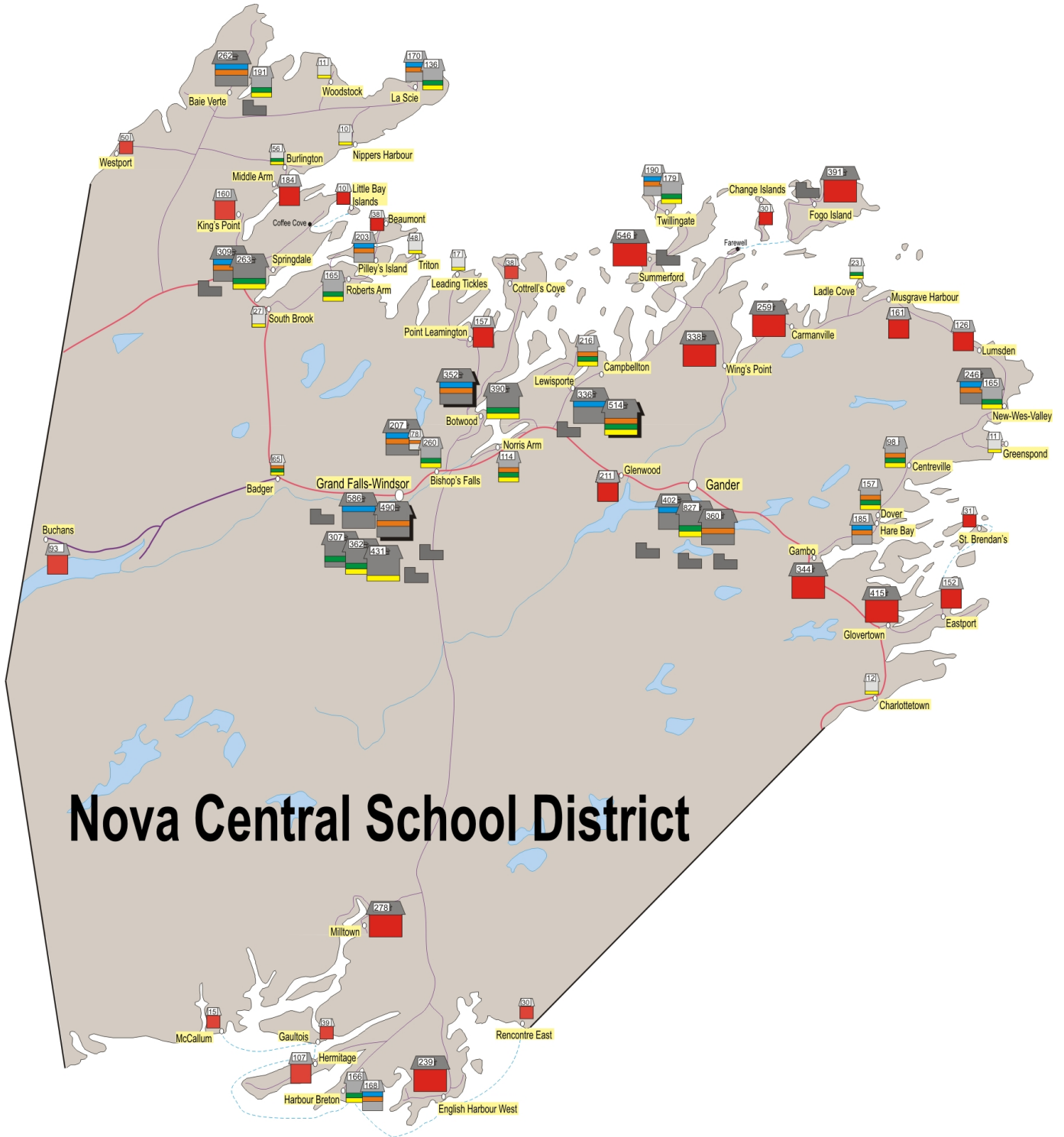
In 2005-06, Nova Central School District operated 70 schools in 54 different communities. The board is responsible for all schools extending from the Baie Verte Peninsula in the north to the Connaigre Peninsula in the south to the Eastport Peninsula in the east, to Notre Dame Bay in the northeast.

Those schools located at the extreme points of the District are separated by distances in excess of 400 kilometres of road.



Nova Central School District is a mostly rural district. There are eight schools accessible only by ferry. These ferry trips range from five minutes to ninety minutes one way. Student populations ranged from ten students at Bayview Primary (Nippard's Harbour) and H.L. Strong Academy (Little Bay Islands) to 827 students at Gander Academy. Sixteen schools had a population of less than 50 students. There were 26 Kindergarten to Grade 12 schools throughout the district.

School District Map



Shared Commitments

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

Department of Education

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

School Councils

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

Centre for Distance Learning and Innovation (CDLI)

The district works with the Centre for Distance Learning and Innovation to deliver specific high school curriculum via distance technology to students in our rural schools. In 2005-06, CDLI recorded 593 course registrations for 373 different students in 35 schools from Nova Central School District.

Department of Health and the Central Regional Integrated Health Authority

In 2005, the Province introduced 'Healthy Students-Healthy Schools' to promote healthy lifestyles for students. A school health promotion liaison consultant position, funded by the Provincial Government and jointly managed by Nova Central School District and Central Health, was established at the board office in Gander.

Active Living Committee – Central

In 2004-05, a community-based Active Living Committee, in cooperation with the district, funded and established an Active Schools Project in five schools. In 2005-06, the project was expanded to 20 schools. Teachers were trained and resourced to facilitate twenty minutes of physical activity per day on non-gym days.

Service Canada

Nova Central School District has partnered with Service Canada to introduce several program enhancements. Over 2005-06, 12 temporary positions were established through the Job Creation Partnership (JCP) program to support projects in the program and technology areas. This included a coordinator for the Active Schools Program; career information assistants and library technicians in select schools, and workers assigned to the Computers for Schools Program.

Canadian Heritage

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

Other Community Agencies

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

Highlights/Accomplishments

The 2005-06 school year was the second year of operation for the Nova Central School District. The following are highlights of what was achieved during this time:

PROGRAMS AND SERVICES

Student Support Services and Safe and Caring Schools

- A referral committee was established to process all referrals for student support assessments within the district. This now helps district staff to track all of the assessments being completed and to ensure that no students are overlooked. Student Support Services maintains a record which helps to track the status of referrals.
- A new itinerant teacher for inclusive education was hired in 2006.
- A Safe and Caring Schools Committee was established to merge various policies and procedures from the former Lewisporte-Gander and Baie Verte-Central-Connaigre School Boards.

Student Health

- In conjunction with Central Health a school health promotion liaison consultant was hired to support healthy eating, active living and smoke-free school grounds in the district.
- A principals' Healthy Students-Healthy Schools conference was held in January 2006
- Work began on a district nutrition and healthy eating policy in support of the implementation of the provincial School Food Guidelines.
- The Active Schools project was expanded from five schools to 20 schools.
- In 2006, the board also approved a smoke-free facilities policy.

District Fairs

A variety of fairs were held throughout the district to support curriculum. They included school-based and district fairs for:

- Math
- Literature
- Historica
- Science
- Enterprise.

Other Program Highlights

- A three-day professional development conference was held in the Fall of 2005 for all Nova Central School District employees. The district offered over 200 workshops under the theme “Sharing Excellence in Rural Education.” The sessions covered many topics related to operating a large school district.
- In 2005-06, the Intensive Core French Program was expanded and enrolments in French Immersion increased. A French public-speaking competition was held and school groups from Nova Central School District also traveled to St. Pierre and Quebec.
- A Technology Integration Project for French Teachers was developed
- New curriculum was introduced for primary/elementary Music (K-6); Math (6); Francais (K-3); Sciences humaines (K-2) and Primary Science (K-3)
- New curriculum was introduced for intermediate Sciences humaines (7); Social Studies (8) and Technology Education Module (8)
- New curriculum was introduced for high school Physical Education 2100/2101; Canadian Law 2104/2204; Science 3200. New learning resources were also introduced for Canadian History 1201 and Earth Systems 3209.
Grade Six Math, and Physical Education
- A new district report card for Kindergarten to Grade six was piloted.
- Various student initiatives were facilitated, including Tutoring for Tuition, Tutoring Work Experience, Encounters with Canada, and Interchange on Canadian Studies.
- A variety of Fine Arts programming was offered in the district and students and teachers participated in the Regional Drama Festivals, Kiwanis Music Festival and Music Monday.
- The District also participated in the provincial Cultural Connections Program, which was a three year program designed to increase the amount of music equipment available in schools, to support student travel associated with participation in various events and to support a visiting artists program. Approximately \$250,000 worth of new music equipment was purchased in 2005-06.
- The district expanded the literacy-numeracy support program. Literacy teachers were provided at the school level to support early literacy development.

Outcomes of Objectives

Goal 1: Provide a balanced curriculum and use instructional strategies appropriate to the diverse learning styles and abilities of students, in order that all students may achieve to the best of their abilities.

Goal 1.1: To foster development of students through participation in co-curricular activities.

Nova Central School District offered the provincial curriculum in all schools primarily through

- Classroom teachers
- Specialist teachers for Art, French, Music, and Physical Education where appropriate
- Learning resource teachers.

Math mentors and numeracy-literacy teachers also offered additional curriculum supports and instruction.

The Student Support Services division provided a variety of services to children with special needs. In 2005-06, the district employed 30 guidance counselors, 144 non-categorical special education teachers, 74 categorical special education teachers, 25 itinerant district personnel (psychologists, speech language pathologists, itinerant teachers for the visually impaired and deaf/hard of hearing, itinerant assessors). There were also two program specialists for special services, and 137 student assistants.

The district also offered a strong co-curricular program. Students participated in the following:

- School Sport Newfoundland and Labrador regional, invitational and provincial tournaments
- District drama festivals, Kiwanis Music Festival, a student art procurement program and a variety of school concerts and special events

Through the dedication of school staff and volunteers most schools were able to offer an array of activities and programs such as clubs for activities like chess, computer, French and reading; recycling programs; Red Cross Youth; band and choir.

Student leadership was promoted and student councils were in place at most schools with students in grades 7-12.

Goal 2: To have students in this District achieve at, or above, the provincial average on external assessments.

Overall, students performed close to the provincial average for most external assessments in 2005-06.

Grade Three Criterion Reference Tests (CRTs)

- Nova Central School District students in grade three generally performed above the provincial average in all strands of the Math CRT.
- Nova Central School District students in grade three generally performed at par or above the provincial average for reading and writing in the Language Arts CRT.

Mathematics CRT Results 2006 - Grade 3
Open Constructed Response Questions

	Shape and Space	
	Geometry (%)	Measurement (%)
District	44.2	27.3
Province	38.7	26.1

	Number Concepts	
	Estimation (%)	Place Value (%)
District	30.5	48.6
Province	28.9	44.6

	Number Operations			
	Reasoning (%)	Communication (%)	Connections & Representations (%)	Problem Solving (%)
District	30.9	25.2	26.6	36.5
Province	27.9	23.5	25.5	34.4

Grade 3 Math CRT 2006
Multiple Choice & Closed Constructed Response Questions

	Multiple Choice				
	Patterns/Relations (4)	Data Mgmt/Probability (4)	Shape/Space (5)	Number Concepts (6)	Number Operations (8)
District	3.4	2.8	3.7	4.0	5.9
Province	3.4	2.9	3.6	3.9	5.9

	Closed Constructed Response		
	Patterns/Relations (7)	Data Mgmt/Probability (7)	Mental Math (5) 10% sample
District	4.7	4.4	3.7
Province	4.6	3.9	3.6

Language Arts CRT Results 2006– Grade 3 Reading Activity 1
Students Achieving Level 3 or above

	Multiple Choice Reading (#/100)	Multiple Choice Listening (#/3)
District	72.4	2.9
Province	72.6	2.9

Language Arts CRT Results 2006– Grade 3 Reading Activity 2
Students Achieving Level 3 or above

	Informational	Poetic	Visual	Listening	Sample Speaking
District	68.5	56.2	50.7	65.5	90.6
Province	68.5	56.1	45.7	65.9	84.1

Language Arts CRT Results 2006– Grade 3 Writing
Students Achieving Level 3 or above

	Content	Organization	Sentence Fluency	Voice	Word Choice	Convention	Demand
District	89.8	85.8	86.8	99.0	100	96.2	80.0
Province	89.9	89.4	90.2	92.5	96.5	94.8	82.2

Grade Six Criterion Reference Tests (CRTs)

- Nova Central School District students in grade six generally performed at par or slightly below the provincial average in all strands of the Math CRT.
- Nova Central School District students in grade six generally performed slightly below the provincial average for reading and slightly above the provincial average for writing in the Language Arts CRT.

Mathematics CRT Results 2006 - Grade 6
Open Constructed Response Questions

	Shape and Space	
	Geometry (%)	Measurement (%)
District	21.2	28.2
Province	23.5	30.5

	Number Concepts	
	Ratio (%)	Place Value (%)
District	46.7	32.7
Province	49.6	36.2

	Number Operations			
	Reasoning (%)	Communication (%)	Connections & Representations (%)	Problem Solving (%)
District	18.8	17.0	24.0	38.6
Province	21.2	19.4	25.4	39.7

Grade 6 Math CRT 2006

Multiple Choice & Closed Constructed Response Questions

	Multiple Choice				
	Patterns/Relations (4)	Data Mgmt/Probability (4)	Shape/Space (6)	Number Concepts (6)	Number Operations (8)
District	3.1	2.9	3.9	4.3	5.6
Province	3.0	2.9	3.9	4.3	5.6

	Closed Constructed Response		
	Patterns/Relations (7)	Data Mgmt/Probability (7)	Mental Math (6) 10% sample
District	5.6	4.9	4.6
Province	5.5	4.9	4.4

**Language Arts CRT Results 2006– Grade 6 Reading Activity 1
Students Achieving Level 3 or above**

	Multiple Choice Reading (#/100)	Multiple Choice Listening (#/4)
District	77.4	2.6
Province	80.0	2.7

**Language Arts CRT Results 2006– Grade 6 Reading Activity 2
Students Achieving Level 3 or above**

	Informational	Poetic	Visual	Listening	Speaking
District	76.6	79.9	71.2	67.3	87.4
Province	82.4	81.8	77.3	73.6	90.1

Language Arts CRT Results 2006– Grade 6 Writing
Students Achieving Level 3 or above

	Content	Organization	Sentence Fluency	Voice	Word Choice	Convention	Demand
District	95.6	94.7	95.6	99.1	100	100	83.8
Province	95.1	94.0	94.0	97.2	97.8	96.8	86.5

Grade Nine Criterion Reference Tests (CRTs)

- Nova Central School District students in grade nine generally performed below the provincial average in all strands of the Math CRT.
- Nova Central School District students in grade nine generally performed below the provincial average for reading and writing in the Language Arts CRT.
- Nova Central School District students in grade nine generally performed slightly below the provincial average in the Science CRT results.

Mathematics CRT Results 2006–Grade 9

	Non-Calculator/ Closed Constructed (%)	Number Concepts (%)	Number Operations (%)	Patterns and Relations (%)	Shape and Space (%)	Data Management and Probability (%)	Test Total (%)
District	36.9	48.3	54.4	68.8	64.7	69.9	57.0
Province	40.9	51.7	57.4	72.3	66.2	73.0	60.0

Science CRT Results 2006–Grade 9

	Number of Students	Total (%)	Environment (%)	Chemistry (%)	Electricity (%)	Heat (%)	Diversity (%)
District	1076	61.3	55.5	56.0	61.0	67.3	65.3
Province	6073	63.2	57.6	57.9	63.5	67.7	67.3

Language Arts CRT Results 2006– Grade 9

	Informational Selected Response(#/100)	Poetic Selected Response(#/100)
District	70.5	62.5
Province	72.7	63.5

Language Arts CRT Results 2006– Grade 9
Students Achieving Level 3 or above

	Informational	Poetic	Demand Writing
District	57.4	45.0	74.7
Province	60.6	51.9	80.4

Public Exam Results and Final Marks

- Nova Central School District students generally performed at par or slightly below the provincial average on public exams and final marks for twelve courses.

Public Exam Results 2005-2006

Province/ District	Course Name	Final Mark	% Passed Course
Provincial	BIOLOGY	65	88.9
<i>District</i>	<i>BIOLOGY</i>	65	87.5
Provincial	CHEMISTRY	67	88.5
<i>District</i>	<i>CHEMISTRY</i>	66	86.1
Provincial	EARTH SYSTEMS	61	83.2
<i>District</i>	<i>EARTH SYSTEMS</i>	59	89.1
Provincial	ENG. LANG. ARTS	64	92.6
<i>District</i>	<i>ENG. LANG. ARTS</i>	64	94.4
Provincial	FRANCAIS (FI)	70	98.9
<i>District</i>	<i>FRANCAIS (FI)</i>	72	100.0
Provincial	FRENCH	71	96.6
<i>District</i>	<i>FRENCH</i>	68	92.3
Provincial	HISTOIRE MONDIALE	70	94.1
<i>District</i>	<i>HISTOIRE MONDIALE</i>	65	80.0
Provincial	MATH 3204	60	77.2
<i>District</i>	<i>MATH 3204</i>	61	79.2
Provincial	MATH 3205	76	97.1
<i>District</i>	<i>MATH 3205</i>	73	95.8
Provincial	PHYSICS	70	90.8
<i>District</i>	<i>PHYSICS</i>	69	90.1
Provincial	WORLD GEOGRAPHY	66	94.2
<i>District</i>	<i>WORLD GEOGRAPHY</i>	68	96.6
Provincial	WORLD HISTORY	67	89.3
<i>District</i>	<i>WORLD HISTORY</i>	67	90.5

Goal 3: Establish effective governance and organizational structures.

Goal 3.1: The Board will develop a governance model to meet its legislative mandate.

In September 2005 official school board elections were held throughout the province and trustees were elected to the board for the Nova Central School District. In cases where vacancies existed after the election, the Minister of Education appointed trustees. This board replaced the interim board that had been appointed for the new school district by Government the previous year.

- ***Board Meetings***

The board continued to operate within the constitution, by-laws, and policies as established by the interim board. Meetings of the board and its standing committees were held as follows:

Board/Committee	Number of Meetings
School Board	12 meetings
Executive Committee	11 meetings
Programs Committee	8 meetings
Personnel Committee	6 meetings
Student Support Services Committee	5 meetings
Finance/Property Committee	7 meetings
Board/NLTA Teacher Liaison Committee	2 meetings

- ***Policy Approvals***

The board continued to operate with new and old governance and management policies from the two former school districts. The following policies were developed and approved during 2005 - 2006:

Policy	Date Approved
By-Laws: The Operation of the Board	July 26, 2005
Code of Ethics	September 28, 2005
Smoke-free Facilities	March 21, 2006
School Sport Code of Conduct	April 25, 2006

Goal 4: Establish effective governance and organizational structures.

Goal 4.1: The Board will develop a strategic School System Restructuring Plan

SCHOOL RESTRUCTURING PLAN

The newly elected board continued to implement the School System Restructuring Plan developed in 2004 – 2005 and released April 7, 2005. The plan was developed to address challenges within the system related to declining and shifting student enrollments, declining teacher allocations to the district, and capital requirements to support programming needs, maintenance, renovations, and extensions. Twenty-eight changes were scheduled to occur in year 1, beginning September 2005.

The following changes were implemented:

1. Baie Verte School System

- i Baie Verte Primary (K-4) was redesignated as a K-6 school.
- ii The operations and administrations of Baie Verte Middle School (5-7) and Baie Verte High School (8-12) were merged into a single school, referred to as Baie Verte Collegiate (7-12).
- iii Deckwood Elementary, Woodstock (K-6) was redesignated as a K-3 school and all grades 4-6 students were transferred to the Baie Verte K-6 school.

2. Botwood School System

The operations and administrations of L.P. Purchase Academy (7-8) and Botwood Collegiate (9-12) were merged into a single school, referred to as Botwood Collegiate (7-12). Space at L.P. Purchase would be used until it is determined by the Board that the need no longer exists for such extra space.

3. Glovertown School System and Eastport School System

Charlottetown Elementary (K-5) was redesignated as a K-3 school and all grades 4-6 students were transferred to the Glovertown Academy.

4. Grand Falls-Windsor School System and Bishop's Falls School System

- i Avoca Collegiate (K-8), Badger was redesignated as a K-9 school.
- ii Leo Burke Academy, Bishop's Falls (8-12) was redesignated as a 9-12 school.
- iii Grenfell Intermediate School on Grenfell Heights in Grand Falls-Windsor (7-8) was redesignated as a 10-12 school and all senior high school students from Grand Falls-Windsor were transferred to this school.

- iv The operation and administration of Exploits Valley High Maple and Exploits Valley High Greenwood were merged into a single intermediate school, referred to as Exploits Valley Intermediate School (7-9). The administration will make use of space at both buildings until a new extension is completed on Exploits Valley High Maple, at which time all grades 7-9 students will attend this upgraded facility.

5. Green Bay South School System

- i Dorset Collegiate, Pilley's Island (9-12) was redesignated as a 7-12 school.
- ii Green Bay South Academy, Robert's Arm (K-8) was redesignated as a K-6 school and all grades 7-8 students were transferred to Dorset Collegiate, Pilley's Island.
- iii Brian Peckford Elementary, Triton (K-6) was redesignated as a K-3 school and all grades 4-6 students were transferred to Green Bay South Academy, Robert's Arm.
- iv Planning commenced for extension and renovations needed to create a K-12 school at Dorset Collegiate.

6. Middle Arm School System

The planning process continued to close M.W. Jeans Academy, Burlington and transfer all K-6 students to MBS Regional Academy, Middle Arm (K-12).

7. New-Wes-Valley School System and Lumsden School System

Heritage Academy, Greenspond (K-6) was redesignated as a K-3 school and all grades 4-6 students were transferred to Memorial Academy, Wesleyville.

8. Lewisporte School System

The operation and administration of Lewisporte Academy (K-4) and Lewisporte Middle School (5-9) were merged into a single school, referred to as Lewisporte Academy (K-9). The administration will make use of space at both schools until the construction of an extension to Lewisporte Academy (K-4) is complete and available to house all K-9 students in the Lewisporte area.

9. Point Leamington School System

Leading Tickles Elementary (K-6) was redesignated as a K-3 school and all grades 4-6 students transferred to the Point Leamington Academy.

10. Springdale School System and King's Point School System

- i Indian River Primary, Springdale (K-3) closed.
- ii Indian River Middle School, Springdale (4-8) was redesignated as a K-6 school.
- iii Indian River High School, Springdale (9-12) was redesignated as a 7-12 school.
- iv South Brook Academy (K-6) was redesignated as a K-3 school and all grades 4-6 students were transferred to the K-6 school at Springdale

Goal 5: Provide a safe and secure environment that fosters personal well-being.

Goal 5.1: The Board will continue to address initiatives established in the area of safe, caring and healthy schools as commenced by the former districts.

Nova Central School District continued initiatives and commenced work in a number of areas related to student safety and security and student health and well-being.

- A committee established under Student Support Services began the important work of reviewing and revising the Safe and Caring Schools Policy from the former two school districts.
- A crisis response team continued to respond to traumatic incidents at the school level
- Positive behavioural supports were introduced at a number of schools and activities to identify and intervene in bullying episodes were undertaken.
- Through the provincial initiative "Healthy Students-Healthy Schools" the district moved to make changes to the foods served and sold in school cafeterias and canteens, and to increase the number of breakfast programs available in schools. A variety of activities promoting healthy and active living were introduced, including the piloting of a nutrition month (April) promotion of fruits and vegetables with primary students.
- Smoke free school grounds were established through the approval of a district policy.

Goal 6: Provide professional development support as an integral part of any program or initiative undertaken by the District.

Goal 6.1: To provide professional development opportunities for the District staff in new curricular and instructional strategies so they can improve their skills and knowledge to enhance student learning.

A three day professional development conference was held in the Fall of 2005 for all district staff. The theme for the conference was “Sharing Excellence in Rural Education”. Workshops were delivered for almost 1,700 employees including administrators, teachers, clerical and support staff, maintenance workers, janitorial staff and bus drivers.

Topics covered included mandatory training such as Workplace Hazardous Materials Information System (WHMIS) and new curriculum delivery to various other sessions such as non-violent crisis intervention, autism and behavioural assessment.

In addition to the workshops offered through the district-wide conference, the Programs Division delivered a broad spectrum of workshops and information sessions to teaching and support staff. Such training targeted early childhood programming, primary-elementary-intermediate-high school programming, numeracy support and math, literacy, school growth and development, inclusion, behavioural management and assessment, technology, Fine Arts and French Second Language.

A professional development strategy focusing on student evaluation was also developed for 2006-07 by program staff.

Opportunities and Challenges Ahead

Nova Central School District identified both opportunities and challenges as it planned for the 2006-07 school year and a new two-year Strategic Plan.

Opportunities

Without the commitment and caliber of its staff members, many of the plans and initiatives started over 2005-06 would not be possible. The contribution of teachers and school volunteers to co-curricular events, especially in the areas of Fine Arts and Physical Education and Sport cannot be under-estimated.

The contributions of other agencies can lead to continued program enhancements over 2006-07.

The new funding to contribute to additional staff positions and curriculum supports can lead to improvements in student achievement over the coming years.

The new way of delivering professional development in the district has received a positive response from participants and can provide a model for the delivery of professional development for all employees on an annual basis.

Challenges

There are a number of factors which impact the delivery of educational services in Nova Central School District. They include:

- The recruitment and retention of teacher specialists, guidance counselors, educational psychologists and administrators throughout the district.
- The volume of referrals for assessments for student supports and the number of students requiring an individualized student support services plan.
- The staff time required to document needs, such as the documentation required for categorical teacher support.
- Student assessment and evaluation, which is an evolving process
- School size and the ability to deliver quality and comprehensive programming to small numbers of students in more isolated schools
- Meeting the needs of the district schools, taking into consideration the vast geography and distances between those schools.
- The lack of bussing and other resources to support co-curricular and extra-curricular activities at schools.
- Providing the required program specialist support to individual program areas, given the limited number of district staff.

Finances and Operations 2005-06

The following sections highlight our more significant business activities during 2005-06. Further information can be obtained by reviewing the Board's Audited Financial Statements for year ending June 30, 2006 contained in Appendix D.

Finances

The board's audited financial statements show an accumulated deficit of \$28,429,802, a decrease from \$29,691,436 in 2004-05. The deficit is largely the result of an accounting policy change requiring the board to report its severance liability for all employees. The amount reported at June 30, 2006 for teachers' severance accrual is \$17,162,212 and the amount of severance accrual reported for the non – teaching staff is \$2,612,729. In addition, due to another accounting policy change implemented by Government, all school districts are required to report an accrued liability for Teacher's Summer Pay. The amount included in the board's Financial Statements for the current year is \$9,833,925. The above accounting entries are made in accordance with generally accepted accounting principles. It should be noted that there are no Accounts Receivables recorded from the Department of Education for the liabilities recorded for teaching staff. The above accruals have a significant impact on the board's financial position and factoring out the above accruals results in a significant reduction in its reported accumulated deficit.

Capital Debt

The total amount of capital loans outstanding as of June 30, 2006 is \$8,069,590. Included in this amount is \$6,181,584 for school bus replacement, \$1,525,961 for Energy Performance Contracting, \$354,120 for school construction and \$7,925 for Service Vehicles.

Capital Construction

A significant number of projects were funded through the Department of Education. The funding included projects associated with window replacements, fire safety upgrades, roofing, a new school for Leading Tickles, and intercom systems, to name a few.

This funding, along with other construction projects that were covered by the Department of Education, has contributed to the board's positive financial position at June 30, 2006.

Appendix A

BOARD MEMBERS AND BOARD COMMITTEES 2005-06

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BOARD COMMITTEES

Finance/Property

Scott Pritchett (Chair)
Clar Brown
Newman Harris
Greg Woolfrey

Programs

John George (Chair)
Peter Budgell
Peter Gibbons

Human Resources

Kerry Noble (Chair)
Kim Cheeks
Audrey Whiteway

Student Support Services

Hubert Langdon (Chair)
Ann Sparkes
Bill Sceviour
Robert Hannaford

Executive

Thomas Kendell (Chair)
Scott Pritchett
John George
Hubert Langdon

Communications

Kim Cheeks (Chair)
John George
Ann Sparkes

Appendix B

NEW CURRICULUM IMPLEMENTATION 2005-06

Senior High

- Physical Education 2100/2101
- Canadian Law 2104/2204
- Science 3200

Intermediate

- Sciences humaines, Grade 7
- Social Studies, Grade 8
- Technology Education Module Grade 8

Primary Elementary

- Music/Musique, K-6
- Mathematics/Mathematiques Grade 6
- Francais K-3
- Sciences humaines K-2
- Primary Science K-3

Special Projects

- Cultural Connections
- Active Schools Project
- Student Evaluation Policy

Appendix C.

Enrollment by School – AGR 2005

SCHOOL	K	1	2	3	4	5	6	7	8	9	I	II	III	IV	Ttl
AR Scammell Academy	3	0	2	3	2	1	2	3	2	4	4	3	1	0	30
Avoca Collegiate	8	9	7	7	4	1	3	9	8	9	0	0	0	0	65
Baie Verte High	0	0	0	0	0	0	0	39	34	41	63	44	32	9	262
Baie Verte Primary	21	20	24	28	29	40	29	0	0	0	0	0	0	0	191
Bay d'Espoir Academy	16	11	13	19	19	17	23	20	16	30	24	31	34	0	273
Bayview Primary	3	2	3	2	0	0	0	0	0	0	0	0	0	0	10
Bishop's Falls Academy	0	0	0	0	0	0	0	35	38	0	0	0	0	0	73
Botwood Collegiate	0	0	0	0	0	0	0	58	53	46	65	71	59	0	352
Brian Peckford Elem	14	15	9	10	0	0	0	0	0	0	0	0	0	0	48
Cape John Collegiate	0	0	0	0	0	0	0	29	23	20	24	26	32	3	157
Centreville Academy	8	5	12	6	10	7	12	12	16	0	0	0	0	0	88
Charlottetown Elem	3	4	3	3	0	0	0	0	0	0	0	0	0	0	13
Cottrell's Cove Academy	2	1	2	6	5	4	1	4	2	3	4	0	4	0	38
Deckwood Elementary	1	2	4	5	0	0	0	0	0	0	0	0	0	0	12
Dorset Collegiate	0	0	0	0	0	0	0	25	29	34	38	38	39	0	203
Exploits Valley High	0	0	0	0	0	0	0	0	0	0	214	185	179	19	597
Exploits Valley Inter.	0	0	0	0	0	0	0	138	163	179	0	0	0	0	480
Fitzgerald Academy	16	8	13	17	25	13	19	23	23	24	26	16	16	0	239
Fogo Island Central	20	21	20	23	21	20	37	29	23	26	38	37	44	2	361
Gander Academy	108	128	114	129	123	104	121	0	0	0	0	0	0	0	827
Gander Collegiate	0	0	0	0	0	0	0	0	0	0	138	129	123	10	400
Gill Memorial Academy	12	13	6	15	6	9	5	17	14	17	20	25	10	1	170
Glovertown Academy	26	17	27	21	35	28	28	39	34	35	44	38	30	13	415
Green Bay South Acad	21	15	18	17	33	24	28	0	0	0	0	0	0	0	156
Greenwood Academy	18	14	26	14	14	21	29	24	16	34	0	0	0	0	210
HL Strong Academy	1	0	1	1	1	0	2	1	1	2	0	0	0	0	10
Helen Tulk Elementary	29	42	39	35	34	38	30	0	0	0	0	0	0	0	247
Heritage Academy	4	3	1	3	0	0	0	0	0	0	0	0	0	0	11
Hillside Academy	14	20	13	16	22	19	22	0	0	0	0	0	0	0	126
Hillview Academy	8	11	11	12	13	9	8	13	16	10	0	0	0		111
Holy Cross School Com	4	6	11	6	4	9	11	18	12	18	23	18	10	2	152
Indian River High	0	0	0	0	0	0	0	45	45	42	51	71	45	10	309
Indian River Academy	32	32	35	33	38	46	47	0	0	0	0	0	0	0	263
JM Olds Collegiate	0	0	0	0	0	0	0	27	27	36	39	29	32	0	190
Jane Collins Academy	0	0	0	0	0	0	0	0	0	45	54	38	43	5	185
John Watkins Academy	9	6	8	9	9	3	6	10	10	6	10	12	9	0	107
King Academy	0	0	0	0	0	0	0	31	26	24	20	38	29	0	168

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Lakeside Academy	8	7	5	9	8	8	8	6	10	2	12	3	6	1	93
Lakewood Academy	21	11	15	13	18	14	15	15	15	14	23	14	23	0	211
Leading Tickles Elem	5	3	5	4	0	0	0	0	0	0	0	0	0	0	17
Leo Burke Academy	0	0	0	0	0	0	0	0	0	56	58	62	30	1	207
Lester Pearson High	0	0	0	0	0	0	0	31	36	42	38	46	44	3	240
Lewisporte Academy	46	63	51	52	52	52	52	41	55	53	0	0	0	0	517
Lewisporte Collegiate	0	0	0	0	0	0	0	0	0	0	114	125	92	5	336
Long Island Academy	2	1	0	1	1	2	3	4	4	1	8	6	5	0	38
Lumsden School Com	11	8	4	7	8	9	8	13	4	10	11	21	12	0	126
MSB Regional Academy	6	5	8	8	5	12	9	13	18	28	28	21	16	0	177
MW Jeans Academy	10	7	4	6	10	9	12	0	0	0	0	0	0	0	58
Memorial Acad Botwood	56	51	56	58	55	57	57	0	0	0	0	0	0	0	390
Memorial Acad, NWV	16	25	18	23	21	23	33	0	0	0	0	0	0	0	159
Millcrest Academy	0	0	0	0	92	99	112	0	0	0	0	0	0	0	303
New World Island Acad	29	29	32	34	39	32	41	42	35	38	67	54	45	1	518
Phoenix Academy	27	6	20	10	14	18	21	25	24	18	26	14	14	1	238
Point Leamington Acad	3	8	6	2	15	8	12	14	11	16	18	23	16	2	154
Riverwood Academy	29	25	35	24	22	21	23	19	37	26	32	29	17	1	340
Sandstone Academy	4	1	2	5	4	2	4	0	0	0	0	0	0	0	22
Smallwood Academy	14	17	20	20	27	26	23	37	33	33	29	31	23	5	338
South Brook Academy	7	4	6	6	0	0	0	0	0	0	0	0	0	0	23
Sprucewood Academy	36	58	54	52	51	58	53	0	0	0	0	0	0	0	362
St. Gabriel's All Grade	1	1	0	2	2	2	2	1	0	5	4	5	6	0	31
St. Joseph's Elementary	17	24	28	26	20	22	27	0	0	0	0	0	0	0	164
St. Paul's Intermediate	0	0	0	0	0	0	0	108	119	128	0	0	0	0	355
St. Peter's Academy	3	4	1	0	5	3	6	3	0	7	1	5	11	1	50
St. Peter's All Grade	1	0	2	2	1	3	1	0	1	1	1	1	1	0	15
St. Stephen's All Grade	1	3	1	3	1	4	2	0	3	2	3	3	4	1	31
Twillingate Elementary	20	31	25	27	19	30	27	0	0	0	0	0	0	0	179
Valmont Academy	9	6	11	8	11	12	10	14	12	12	19	13	14	0	151
Victoria Academy	0	4	4	4	2	0	2	1	4	3	6	6	2	1	39
William Mercer Acad	14	21	17	23	11	17	17	16	21	0	0	0	0	0	157
Woodland Primary	105	110	98	111	0	0	0	0	0	0	0	0	0	0	424
Total															14012

Appendix D

AUDITED FINANCIAL STATEMENTS 2005-06

NOVA CENTRAL SCHOOL DISTRICT
AUDITORS' REPORT
FINANCIAL STATEMENTS - JUNE 30, 2006

NOVA CENTRAL SCHOOL DISTRICT

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June 30, 2006

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AUDITORS' REPORT

To the Members of the **Nova Central School District**

We have audited the balance sheet of the current and capital funds of the **Nova Central School District** as at June 30, 2006, and the related statements of current revenues, expenditures and Board deficiency, and statement of changes in capital fund position for the year then ended. These financial statements are the responsibility of the Board's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at June 30, 2006, and the results of its operations and the changes in its capital financial position for the year then ended in accordance with the basis of accounting and as explained in Note 1 to the financial statements, which is in compliance with reporting requirements established for school boards in the Province of Newfoundland and Labrador by the Department of Education.

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

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

Walters Hoffe
Chartered Accountants

Gander, Newfoundland

November 10, 2006

Nova Central School District
Balance Sheet
Year ended June 30

2006 2005

Assets

Current Assets

Cash (Supp. Info 1)	\$ 5,972	\$ 106,318
Accounts Receivable (Note 2)	3,849,667	2,211,210
Inventory, at cost	10,867	18,119
Prepaid Expenses (Supp. Info 3)	345,457	208,186
Deposit on Property & Equipment	3,519,942	-
Total Current Assets	7,531,905	2,543,833

Restricted Cash - Scholarship Contributions 406,062 389,888

Property and Equipment (Sch. 8) 169,084,606 166,284,667

\$ 177,022,573 \$ 169,218,388

Liabilities and Board Equity

Current Liabilities

Bank indebtedness (Note 3)	\$ 464,761	\$ -
Accounts Payable and Accruals (Note 4)	15,722,449	11,730,367
Current Maturities (Sch. 9B)	1,107,520	734,530
Total Current Liabilities	17,294,730	12,464,897

Scholarship Contributions 406,062 389,888

Long Term Debt (Sch. 9) 6,962,070 4,957,037

Accrued Support Staff Severance 2,612,279 2,785,988

Accrued Teacher Severance 17,162,212 17,576,092

Board Equity

Investment in Capital Assets (Note 6)	161,015,022	160,735,922
Board Deficiency (Note 8)	(28,429,802)	(29,691,436)

Total Board Equity 132,585,220 131,044,486

Commitments (Note 7)

\$ 177,022,573 \$ 169,218,388

Approved: _____ Chairperson

_____ Treasurer

See accompanying notes.

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

Year Ended June 30	2006	Ten Months Ended 2005
Current Revenues (Schedule 1)		
Local Taxation		
Provincial Government Grants	\$ 110,737,980	\$ 98,404,689
Donations		
Ancillary Services	65,119	65,004
Miscellaneous	<u>2,077,904</u>	<u>1,208,163</u>
	<u>112,881,003</u>	<u>99,677,856</u>
Current Expenditures		
Administration (Schedule 2)	\$ 2,497,733	\$ 2,644,681
Instruction (Schedule 3)	88,318,582	77,936,616
Operations and Maintenance (Schedule 4)	12,215,840	9,915,206
Pupil Transportation (Schedule 5)	9,235,806	7,900,185
Ancillary Services (Schedule 6)	-	-
Interest Expense (Schedule 9C)	16,947	6,067
Miscellaneous Expenses (Schedule 7)	<u>-</u>	<u>-</u>
	<u>112,284,908</u>	<u>98,402,755</u>
23 111		
Excess (Deficiency) of Revenue over Expenditure		
Before Teacher Severance, Summer Pay	\$ 696,095	\$ 1,275,101
and Transfer to Capital		
Teacher Severance	413,881	1,294,376
Teacher Summer Pay	251,658	(10,085,584)
Transfer to Capital	<u>-</u>	<u>(172,742)</u>
Net Increase (Decrease) in Board Equity	\$ 1,261,634	\$ (7,688,849)
Board Deficit, beginning of period	(29,691,436)	(22,002,587)
Board Deficit, end of period	<u>(28,429,802)</u>	<u>(29,691,436)</u>

See accompanying notes.

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

Year ended June 30	2006	2005
70 Capital Receipt		
71 Proceeds from Bank Loans		
011 School Construction	\$ 442,650	\$ -
012 Equipment	-	
013 Service Vehicles		
014 Pupil Transportation	3,105,081	702,420
015 Other - Energy Performance Contracting	-	77,634
72 Department of Education Grants		
011 School Construction and Equipment	3,811,068	485,966
012 Other	133,750	43,769
73 Donations		
011 Cash Receipts	-	
012 Non-Cash Receipts	-	
013 Restricted Use	-	
74 Sale of Capital Assets Proceeds		
011 Land	10,002	
012 Buildings	-	
013 Equipment	-	
014 Service Vehicles	639	310
015 Pupil Transportation Vehicles	27,536	21,609
016 Other		
75 Other Capital Revenues		
011 Interest on Capital Fund Investments		
012 Premiums on Debentures		
013 Recoveries of Expenditures	86,810	
015 Insurance Proceeds	15,576	
017 Miscellaneous		
Total Capital Receipts		
77 Transfer from Reserve Account		
78 Transfer to/from Current Fund	-	172,742
	<u>\$ 7,633,112</u>	<u>\$ 1,504,450</u>

See accompanying notes.

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

Year ended June 30	2006	2005
80 Capital Disbursements		
81 Additions to Property and Equipment		
011 Land and Sites	\$ 617,542	\$ 47,772
012 Building	3,259,021	538,515
013 Furniture and Equipment - School	392,810	154,681
014 Furniture and Equipment - Other	127,146	2,018
015 Services Vehicles	34,337	34,768
016 Pupil Transportation	3,105,081	702,420
017 Other		
82 Principal Repayment of Loans		
011 School Construction	88,530	
012 Equipment		
013 Services Vehicles	8,645	
014 Other		24,276
83 Miscellaneous Disbursements		
013 Other		
Total Capital Disbursements	<u>\$ 7,633,112</u>	<u>\$ 1,504,450</u>

See accompanying notes.

Nova Central School District

Notes to the Financial Statements

June 30, 2006

1. Summary of Significant Accounting Policies

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

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

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

Severance Pay

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

Severance pay for teachers is paid through the Department of Education. An amount of \$1,475,350 has been paid during the 2005-06 fiscal period and is included in employee benefits for teachers.

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

June 30, 2006

		<u>2006</u>
2. Accounts Receivable		
<u>Current</u>		
11	131 Provincial Government Grant	\$ 1,457,508
	132 Transportation	341,089
	133 Federal Government	535,964
	134 School Taxes	
	136 Other School Boards	
	137 Rent	
	138 Interest	
	139 Travel Advances and Misc.	220,192
 <u>Capital</u>		
11	231 Department of Education-Capital Grants	1,094,914
	233 Local Contributions	
	234 Other School Boards	
	235 Other	
		<u>3,649,667</u>
Less: Allowance for uncollectible Government grants		
		<u>\$ 3,649,667</u>

3. Bank Indebtedness - Current

21	131 On Operating Credit	
	132 On Current Account	<u>464,761</u>
		<u>\$ 464,761</u>

Nova Central School District
Notes to the Financial Statements

June 30, 2006

4. Accounts Payable and Accruals		2006
<u>Current</u>		
21	111 Trade Payables	\$ 4,431,029
	112 Accrued - Liabilities	11,024
	113 - Interest	1,083
	114 - Wages	767,320
	115 Payroll Deductions	230,531
	116 Retail Sales Tax	-
	117 Deferred Grants	376,445
	119 Summer Pay - Teacher	9,833,925
	122 Department of Education	71,092
<u>Capital</u>		
21	211 Trade Payables	
	212 Accrued - Liabilities	
	213 - Interest	
	217 Deferred Grants	
	218 Other	
		\$ 15,722,449

5. Reserve Account - Capital

Description:

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

Nova Central School District
Notes to the Financial Statements

June 30, 2006

	<u>2006</u>
5A. Reserve Account - Current	
Description:	
Balance, beginning of period	\$ -
Less: Current Expenditures	<u> </u>
Add: Transfer from Board Equity	<u> </u>
Balance, end of period	<u>\$ -</u>

Nova Central School District
Notes to the Financial Statements

June 30, 2006

	<u>2006</u>
6. Investment in Capital Assets	
Balance, June 30, 2005 as previously stated	\$ 160,735,922
Prior Years Adjustments-Unrecorded Vehicles	
Service vehicles-Bussing	18,000
Buses	<u>18,000</u>
Balance, June 30, 2005 as restated	160,771,922
Transfer of Operating Funds to Capital Fund	-
Transfer from Reserve	-
Grants - Department of Education-Capital Projects	3,811,068
- Other	133,760
Proceeds from Sale of Capital Assets	
- Land	10,002
- Buildings	
- Vehicles	639
- Buses	27,535
Recoveries of Expenditures	86,810
Insurance Proceeds	<u>15,578</u>
	<u>164,857,304</u>
Deduct Adjustments:	
Cost of Assets Sold - Land	(1,485)
- Buildings	(586,761)
- Buses	(4,066,749)
- Service Vehicles-Mtce.	(91,771)
- Service Vehicles-Bussing	<u>(25,233)</u>
	<u>(4,771,999)</u>
Add Adjustments:	
Other - Pupil transportation loan payments made by current fund	744,286
Energy Performance loan payments made by current fund	<u>185,431</u>
23 221 Investment in Capital Assets, end of period	<u>\$ 161,015,022</u>

Nova Central School District Notes to the Financial Statements

June 30, 2006

7. Commitments

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

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

2007 - \$179,380
2008 - \$183,436
2009 - \$145,653
2010 - \$138,623
2011 - \$77,661

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

June 30, 2006

8. Board Deficiency

Opening Board Deficiency, June 30, 2005	(29,691,436)
Net increase(decrease) in Board Equity (Page 3)	<u>1,261,634</u>
Board Deficiency, June 30, 2006	<u>\$ (28,429,802)</u>

Nova Central School District Notes to the Financial Statements

June 30, 2006

9. Department of Education Receivables and Payables

As at June 30, 2006 the Board has recorded the following receivables from the Province of Newfoundland & Labrador - Department of Education.

Accounts Receivable - Current

Amounts due re: School Operations	922,254
Amounts due re: Water Delivery	51,815
Amounts due re: Insurance - Carmanville/Eastport	637,946
Amounts due re: Transportation	341,089
Amounts due re: Redundancies	-
Amounts due re: Miscellaneous	57,948
	<u>\$ 2,011,052</u>

Accounts Receivable - Capital

Amounts due re: School Construction	1,094,914
	<u>\$ 1,094,914</u>

Accounts Payable

Amounts due re: Other	71,092
Amounts due re: Teachers Payroll	
	<u>\$ 71,092</u>

**Nova Central School District
Current Revenues**

Schedule 1

Ten Months

Year Ended June 30	2006	Ended 2005
<u>Current Revenues</u>		
31 010 Local Taxation		
011 School Taxes		
32 010 Provincial Government Grants		
011 Regular Operating Grants	\$ 17,414,551	\$ 15,658,165
012 Special Grants (Details on bottom of Schedule 1)	520,644	449,504
013 Payroll Tax	1,401,406	1,229,463
Salaries and Benefits		
017 Directors and Assistant Directors	718,650	787,017
021 Regular Teachers	77,126,686	68,323,125
021 Student Assistants	1,990,130	2,009,990
022 Substitute Teachers	2,565,702	2,415,890
030 Pupil Transportation		
031 Board Owned	7,774,533	6,319,032
032 Contracted	785,150	802,902
033 Special Needs	363,444	325,399
034 Other - GST On Contracts	77,084	84,202
	<u>110,737,980</u>	<u>98,404,689</u>
33 010 Donations		
012 Cash Receipts	-	-
013 Non Cash Receipts	-	-
014 Restricted Use	-	-
	<u>-</u>	<u>-</u>
34 010 Ancillary Services		
011 Revenue from Rental of Residences		
015 Interest on Schools		
021 Revenues from Rental of Schools and Facilities (Net)	11,015	10,400
022 Internally Generated Funds - Snow Clearing and Other Incentives	54,104	54,604
031 Cafeterias		
032 Other		
	<u>65,119</u>	<u>65,004</u>

**Nova Central School District
Current Revenues**

Schedule 1 (cont'd)

Ten Months

Year Ended June 30	2006	Ended 2005
Current Revenues		
35 010 Miscellaneous		
011 Interest on Investments	61,406	25,796
012 Bus Charters		
Regular	129,917	120,324
Lunch Hour Runs	101,065	57,932
015 Institutes		
021 Recoveries of Expenditures	1,174,478	465,907
022 MUN Grant		
Internship Program		4,747
STEMNET		
Intensive French		
031 Revenues from Other School Boards		
051 Insurance Proceeds	394,231	458,351
061 Bilingual Education Revenue		2,796
071 Operating Revenues from Native Peoples Grant		
081 Miscellaneous Federal Grant	36,879	954
091 Textbooks	134,286	30,400
092 Sundry	45,642	40,956
	<u>2,077,904</u>	<u>1,208,163</u>
36 011 Transfer from Capital		
Total Current Revenues	<u>\$ 112,881,003</u>	<u>\$ 99,677,856</u>

**Nova Central School District
Current Revenues**

Schedule 1 (cont'd)

Ten Months

Ended

2005

Year Ended June 30

2006

Special Grants

French Monitor	41,011	41,911
French - Immersion	23,225	1,010
French Teacher Aide	38,221	23,009
French Enrichment	41,927	4,484
CFT Teacher TP - French	13,066	4,996
CFT Administration TP - French	18,405	14,164
French Second Language - Learning	22,680	16,189
Core French	32,897	-
Active Living	28,761	20,957
Textbook 8% Reimbursement	4,077	7,892
Textbook Replacement Savings	12,619	19,637
Water Delivery	51,815	52,515
Kinderstart	21,871	10,227
Strategic Planning - Bussing Pilot	3,947	5,814
Strategic Planning - Speech	157	20,435
Strategic Planning - Moving Forward	1,619	7,449
First Steps	-	4,349
Tutoring/Work Experience	15,197	20,336
Tutoring/Work Experience - CDLI	21,407	12,065
Leadership at Work	2,855	6,188
CDLI	5,214	21,143
Fine Arts	43,098	-
Read With Me	12,464	-
Math Mentors	6,625	-
School Board Elections	47,228	-
Miscellaneous	10,258	134,734
	<u>\$ 520,644</u>	<u>\$ 449,504</u>

**Nova Central School District
Administration Expenditures**

Schedule 2

Ten Months
Ended
2005

<u>Year Ended June 30</u>	<u>2006</u>	<u>2005</u>
51 011 Salaries and Benefits - Director and Assistant Directors	\$ 718,650	\$ 787,017
012 Salaries and Benefits - Board Office Personnel	975,819	1,271,058
013 Office Supplies	67,731	45,357
014 Replacement Furniture and Equipment	72,920	39,597
015 Postage	42,897	34,445
016 Telephone	76,123	69,608
017 Office Equipment Rentals and Repairs	28,833	27,535
018 Bank Charges		
019 Electricity	60,517	56,153
021 Fuel		
022 Insurance	1,810	3,034
023 Repairs and Maintenance (Office Building)	34,336	29,012
024 Travel	84,741	56,849
025 Board Meeting Expenses	68,992	33,927
026 Election Expenses	44,848	
027 Professional Fees	46,830	73,669
028 Advertising	48,672	34,537
029 Membership Dues	60,677	37,194
031 Municipal Taxes	13,436	11,309
034 Miscellaneous	29,660	16,457
035 Payroll Tax	20,241	17,923
Total Administration Expenditures	\$ 2,497,733	\$ 2,644,681

**Nova Central School District
Instruction Expenditures**

Schedule 3

Year Ended June 30	2006	Ten Months Ended 2005
52 010 Instructional Salaries (Gross)		
011 Teachers' Salaries - Regular	\$ 65,183,166	\$ 56,318,554
012 - Substitute	2,511,210	2,337,882
013 - Board Paid	1,232	
013 - Student Assistants	2,014,645	2,009,990
014 Augmentation		
015 Employee Benefits	11,944,523	11,996,993
016 School Secretaries - Salaries and Benefits	1,888,182	1,886,529
017 Payroll Tax	1,436,834	1,237,054
018 IMC Salary	24,932	29,653
	<u>\$ 85,003,724</u>	<u>\$ 75,816,655</u>
52 040 Instructional Materials		
041 General Supplies	\$ 638,708	\$ 486,802
042 Library Resource Materials	45,254	41,333
043 Teaching Aids	636,082	493,919
044 Textbooks	135,588	111,304
	<u>\$ 1,455,632</u>	<u>\$ 1,133,358</u>
52 060 Instructional Furniture and Equipment		
061 Replacement	\$ 525,254	\$ 159,120
062 Rentals and Repairs	236,070	166,805
	<u>\$ 761,324</u>	<u>\$ 325,925</u>
52 080 Instructional Staff Travel		
081 Program Co-ordinators	\$ 71,550	\$ 53,585
082 Teachers' Travel	224,080	164,582
083 Inservice and Conferences	264,553	176,817
	<u>\$ 560,183</u>	<u>\$ 394,984</u>
090 Other Instructional Costs		
52 091 Postage and Stationary		
092 Miscellaneous	\$ 537,719	\$ 265,694
	<u>\$ 537,719</u>	<u>\$ 265,694</u>
	<u>\$ 88,318,582</u>	<u>\$ 77,936,616</u>

Nova Central School District
Operations and Maintenance Expenditures - Schools

Schedule 4

Ten Months

Year Ended June 30	2006	Ended 2005
53 011 Salaries and Benefits - Janitorial	\$ 3,174,068	\$ 2,806,895
012 Salaries and Benefits - Maintenance	1,735,060	1,396,435
013 Payroll Tax	64,183	64,621
014 Electricity	3,101,842	2,774,929
015 Fuel	615,450	591,453
016 Municipal Service Fees	170,457	108,521
017 Telephone	420,014	352,232
018 Vehicle Operating and Travel	132,649	100,997
019 Janitorial Supplies	199,464	193,586
021 Janitorial Equipment	17,440	8,156
022 Repairs and Maintenance - Building	1,874,145	807,663
023 - Equipment	7,185	4,539
024 Contracted Services - Janitorial	264,698	258,967
025 Snow Clearing	327,306	362,492
027 Other	111,879	83,720
Total Operations and Maintenance Expenditures	\$ 12,215,840	\$ 9,915,206

**Nova Central School District
Pupil Transportation Expenditures**

Schedule 5

Year Ended June 30	Ten Months	
	2006	Ended 2005
54 010 Operation and Maintenance of Board Owned Fleet		
011 Salaries and Benefits - Administration	\$ 152,031	\$ 157,864
012 Salaries and Benefits - Drivers and Mechanics	4,678,437	4,181,021
013 Payroll Tax	84,994	58,747
014 Debt Repayment - Interest	269,670	131,184
015 - Principal	744,286	409,585
016 Bank Charges		
017 Gas and Oil	1,065,961	817,748
018 Licences	79,897	63,188
019 Insurance	144,235	207,578
021 Repairs and Maintenance - Fleet	452,440	443,065
022 - Building	43,288	34,061
023 Tires and Tubes	68,164	28,213
024 Heat and Light	65,126	60,670
025 Municipal Services	3,228	3,152
026 Snow Clearing	35,045	23,260
027 Office Supplies	7,015	13,361
029 Travel	6,566	2,494
031 Professional Fees	5,652	11,457
032 Miscellaneous	65,519	9,390
033 Telephone	38,574	31,644
	<u>\$ 8,010,128</u>	<u>\$ 6,687,682</u>
54 040 Contracted Services		
041 Regular Transportation	\$ 862,234	\$ 880,862
042 Handicapped	\$ 363,444	\$ 331,641
	<u>1,225,678</u>	<u>1,212,503</u>
Total Pupil Transportation Expenditures	<u>\$ 9,235,806</u>	<u>\$ 7,900,185</u>

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

Year Ended June 30	2006	Ten Months Ended 2005
<u>Ancillary Services</u>		<u>Schedule 6</u>
55 Ancillary Services		
011 Operations of Teachers' Residence	\$ -	\$ -
013 Janitorial		
031 Cafeterias		
032 Other		
	<u>\$ -</u>	<u>\$ -</u>

Miscellaneous Expenses **Schedule 7**

The Board has incurred the following miscellaneous expenses:

57 001 Miscellaneous		
	<u>\$ -</u>	<u>\$ -</u>

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

Schedule 8

Year Ended June 30, 2006

	Balance June 30, 2005	Adjustment/ Transfer Current Year	Additions 2006	Disposals 2006	Balance June 30, 2006
Land and Sites					
12 210 Land and Sites					
211 Land and Sites	1,706,483	75,458	617,542	1,485	2,397,998
12 212 Land Improvements	1,706,483	75,458	617,542	1,485	2,397,998
12 220 Buildings					
221 Schools	128,636,225	(1,626,111)	3,253,591	586,761	129,677,944
222 Administration	2,483,256	1,561,802	5,430	-	4,050,488
223 Residential	-	-	-	-	-
224 Recreation	-	-	-	-	-
225 Other - Maintenance	136,323	-	-	-	136,323
	131,255,804	(63,309)	3,259,021	586,761	133,864,755
12 230 Furniture & Equipment					
231 Schools	18,690,772	(12,149)	392,810	-	19,071,433
232 Administration	1,407,059	-	127,145	-	1,534,204
233 Residential	-	-	-	-	-
234 Recreation	-	-	-	-	-
235 Other - Maintenance	14,080	648	-	-	14,728
	20,111,911	(11,501)	519,955	-	20,620,365
12 240 Vehicles					
241 Service Vehicles	313,851	-	34,337	91,771	256,417
12 250 Pupil Transportation					
251 Land	60,817	-	-	-	60,817
252 Building	829,293	-	-	-	829,293
253 Vehicles - Buses	11,736,283	14,593	3,105,082	4,066,749	10,789,209
254 - Service	219,315	1,830	-	25,233	195,912
255 Equipment	50,262	19,578	-	-	69,840
256 Other	-	-	-	-	-
	12,895,970	36,001	3,105,082	4,091,982	11,945,071
12 260 Miscellaneous Capital Assets					
261 Other	648	(648)	-	-	0
Total Property & Equipment	\$166,284,667	\$ 36,001	\$ 7,535,937	\$ 4,771,999	\$ 169,084,606

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

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

Schedule 9

Year Ended June 30, 2006

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

22 210 Loans Other Than Pupil Transportation

Ref.#

211 Bank Loans		
<u>Repayable \$ 15,452 monthly, maturing 2015</u>	\$	1,525,961
<u>Repayable \$ 14,755 monthly, maturing 2008</u>		354,120
Repayable \$ _____ monthly, maturing _____		
Repayable \$ _____ monthly, maturing _____		
Repayable \$ _____ monthly, maturing _____		
Total 211	\$	<u>1,880,081</u>
212 Mortgages		
Repayable \$ _____ monthly, maturing _____		
Repayable \$ _____ monthly, maturing _____		
Repayable \$ _____ monthly, maturing _____		
Total 212		
213 Vehicles		
<u>Repayable \$ 720 monthly, maturing 2007</u>		7,925
Repayable \$ _____ monthly, maturing _____		
Total 213		<u>7,925</u>
Subtotal		<u>1,888,006</u>
215 Less: Current Maturities		<u>370,408</u>
Total Loans Other Than Pupil Transportation	\$	<u>1,517,598</u>

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

Schedule 9 (cont'd)

Year Ended June 30, 2006

22 220 Loans - Pupil Transportation

Ref.#

221 Vehicle Bank Loans

Prime-1% Repayable \$2,677 monthly, maturing <u>2011</u>	\$ 152,593
Prime-1% Repayable \$1,537 monthly, maturing <u>2011</u>	98,383
Prime-1% Repayable \$3,648 monthly, maturing <u>2012</u>	258,986
Prime-1% Repayable \$6,277 monthly, maturing <u>2013</u>	533,552
Prime-1% Repayable \$ 491 monthly, maturing <u>2007</u>	3,434
Prime-1% Repayable \$1,125 monthly, maturing <u>2014</u>	113,646
Prime-1% Repayable \$2,914 monthly, maturing <u>2015</u>	308,049
Prime-1% Repayable \$3,794 monthly, maturing <u>2016</u>	470,452
Prime-1% Repayable \$1,549 monthly, maturing <u>2011</u>	80,525
Prime-1% Repayable \$2,083 monthly, maturing <u>2011</u>	122,917
Prime-1% Repayable \$5,211 monthly, maturing <u>2011</u>	307,447
Prime-1% Repayable \$2,090 monthly, maturing <u>2013</u>	175,583
Prime-1% Repayable \$2,738 monthly, maturing <u>2014</u>	262,803
Prime-1% Repayable \$2,793 monthly, maturing <u>2015</u>	293,297
Prime-1% Repayable \$1,083 monthly, maturing <u>2016</u>	133,336
Prime-1% Repayable \$ 680 monthly, maturing <u>2006</u>	686
Prime-1% Repayable \$ 590 monthly, maturing <u>2006</u>	8
Prime-1% Repayable \$ 21,563 monthly, maturing <u>2017</u>	2,867,887

Subtotal	<u>6,181,584</u>
223 Less: Current Maturities	<u>737,112</u>
Total Loans - Pupil Transportation	<u>5,444,472</u>
Total Long Term Debt	<u>6,962,070</u>

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

Schedule 9A

Year Ended June 30, 2006

<u>Description</u>	<u>Ref.#</u>	<u>Rate</u>	<u>Balance June 30 2005</u>	<u>Loans Obtained During Period</u>	<u>Principal Repayment for Period</u>	<u>Balance June 30 2006</u>
A) 1. School Construction		Prime - 1%	\$ 142,815		142,815	\$ -
				442,650	88,530	354,120
2. Restructuring		Prime - 1%				
B) Equipment						
C) Service Vehicle			16,570		8,645	7,925
D) Other - Energy Performance Contracting		Prime - 1%	1,711,392		185,431	1,525,961
E) Pupil Transportation		Prime - 1%	<u>3,820,789</u>	<u>3,105,081</u>	<u>744,286</u>	<u>6,181,584</u>
Total Loans			\$ 5,691,566	\$ 3,547,731	\$ 1,169,707	\$ 8,069,590
Less: Current Maturities			<u>\$ 734,530</u>			<u>1,107,520</u>
Total Loans			<u>\$ 4,957,036</u>	<u>\$ 3,547,731</u>	<u>\$ 1,169,707</u>	<u>\$ 6,962,070</u>

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

Schedule 9B

June 30, 2006

Description	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
A) School Construction	362,483	362,483	185,423	185,423	185,423
B) Equipment					
C) Service Vehicles	7,925				
D) Other					
E) Pupil Transportation	<u>737,112</u>	<u>732,984</u>	<u>732,984</u>	<u>732,984</u>	<u>576,300</u>
Total	<u>\$1,107,520</u>	<u>\$ 1,095,467</u>	<u>\$918,407</u>	<u>\$918,407</u>	<u>\$761,723</u>

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

Schedule 9C

Year Ended June 30, 2006	2006	Ten Months Ended 2005
<u>Description</u>		
012 Capital		
School Construction Restructuring	7,385	
Equipment		
Service Vehicles		149
Other		
Pupil Transportation	<u>269,670</u>	<u>131,184</u>
Total Capital	<u>277,055</u>	<u>131,333</u>
013 Current - Operating Loans	5,224	4,796
- Supplier Interest Charges	<u>4,338</u>	<u>1,122</u>
Total Current	<u>9,562</u>	<u>5,918</u>
Total Interest Expense	<u>\$ 286,617</u>	<u>\$ 137,251</u>

**Nova Central School District
Supplementary Information**

Year Ended June 30	2006	Ten Months Ended 2005
1. <u>Cash</u>		
<u>Current</u>		
11 110 Cash on Hand and in Bank		
111 Cash on Hand	\$ 485	\$ 485
112 Bank - Current		103,959
113 - Savings		
114 - Teachers' Payroll	5,487	874
115 - Non Teachers' Payroll		
116 - Trust		1,000
 <u>Capital</u>		
11 210 Cash on Hand and in Bank		
211 Cash on Hand		
212 Bank - Current		
213 - Savings		
214 - Other		
Total Cash on Hand and in Bank	<u>\$ 5,972</u>	<u>\$ 106,318</u>
 2. <u>Short Term Investments</u>		
<u>Current</u>		
11 121 Term Deposits		
122 Canada Savings Bonds		
123 Other		
 <u>Capital</u>		
11 221 Term Deposits		
222 Canada Savings Bonds		
223 Other		
Total Short Term Investments	<u>-</u>	<u>-</u>

**Nova Central School District
Supplementary Information (Con't)**

Year Ended June 30	2006	Ten Months Ended 2005
3. <u>Prepaid Expenses</u>		
<u>Current</u>		
11 141 Insurance		
142 Municipal Service Fees	63,218	62,360
143 Supplies		
144 Other - WHSCC	172,462	76,489
- Travel		
- Miscellaneous	109,777	69,337
<u>Capital</u>		
11 241 Other (School Buses)	-	
	\$ 345,457	\$ 208,186