

Annual Report 2011-12

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 **Eastern
School District**
Helping Each Student Achieve



OFFICE OF THE CHAIR

*Chair: Milton Peach, B.A., B.A.(Ed.)
C.E.O./Director of Education: Bruce Vey, PhD*

November 7, 2012

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



Dear Minister Jackman:

It is my pleasure to present the Annual Report 2011-12 for the Eastern School Board, which covers the period of July 1, 2011 to June 30, 2012.

The Eastern School Board is mandated to organize and administer primary, elementary and secondary education within the District. This report provides a balanced summary of the efforts and accomplishments of the Eastern School Board in respect to the goals that are articulated in its strategic plan. This report also reflects the Board's commitment to student achievement and highlights the commitment of the entire learning community of the District which includes over 40,000 students, 3,100 education staff, 1,100 support staff, parents/guardians and many others. The Annual Report affirms the Board's commitment to students and learning and to building an efficient and effective school district which is capable of meeting the needs of each learner for whom it has responsibility.

My signature below is on behalf of the entire Eastern School Board and is indicative of our accountability for the actual results reported.

Sincerely,

MILTON PEACH
Chair



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Table of Contents

Eastern School District Overview	3
Vision:	3
Mission:	3
Strategic Issues:.....	3
Lines of Business:	4
Curriculum and Programs:	4
Student Support Services:	4
Corporate Services and Financial Administration:.....	4
Trustees by Regions:	5
Executive:.....	6
Key District Statistics:.....	6
Physical Location:	6
Schools:	6
Students:.....	6
Other Statistics:.....	7
 Revenue and Expenditures:	 9
 Shared Commitments:.....	 10
Department of Education:.....	11
School Councils:	11
Other Educational and Community Agencies and Organizations:.....	11
 Outcomes of Objective and Goals: Strategic Plan 2011-2014	 12
Strategic Issue One: Students	12
Strategic Issue Two: Staff	18
Strategic Issue Three: System	20
 Highlights & Accomplishments:	 22
School Construction:	22
First Time Events:	23
Technology Use:	24
Student/School/District Events:	25
Policy Development:.....	27
Professional Development:	27
New Programs:	29
Provincial Funding:.....	30
 APPENDIX ONE – Legislated Mandate	 31
APPENDIX TWO – Audited Financial Statements	35

Eastern School District Overview

Vision:

The Eastern School District empowering all students to achieve and succeed.

Mission:

By June 30, 2017, the Eastern School District will have enhanced the learning environment so that all students can achieve in the 21st century within a healthy and, active, safe and caring and socially-just environment.

Strategic Issues:

Strategic Issue 1: Students

Goal 1: By June 30, 2014, Eastern School District will have enhanced learning opportunities to support student achievement and success.

Strategic Issue 2: Staff

Goal 1: By June 30, 2014, Eastern School District will have improved the adoption of technology by staff in the performance of their duties and responsibilities.

Strategic Issue 3: System

Goal 1: By June 30, 2014, Eastern School District will have improved its organizational effectiveness.

Lines of Business:

Eastern School Board has the following lines of business. Human Resources is included as a line of business to more accurately reflect the current business and organizational structure of the Eastern School Board as referred to in the Board's Strategic Plan

Curriculum and Programs:

Responsibilities include providing for the full range of curriculum implementation; student assessment and evaluation; student placement, distance learning; supporting the core program with programs designed to improve the teaching and learning process; and teacher professional development. The Board also develops and provides support for school development.

Student Support Services:

Responsibilities include the administration, implementation and monitoring of programs and services to students with exceptionalities. This includes implementation of provincial policy on Individual Student Support Services Plans (ISSP)/ Individual Education Plans (IEP) as well as the Service Delivery Model for Students with Exceptionalities.

Corporate Services and Financial Administration:

The Board has responsibility for compliance with provincial financial legislation and regulations; acquisition of materials, equipment, and services; school construction in conjunction with the Department of Education; properties and facilities management; transportation management; support staff payroll; collaborating with the Department of Education on teacher payroll; information technology; protection of privacy and access to information requests; and school finance.

Human Resources:

Responsibilities include recruitment and hiring of all personnel (teaching and non-teaching): development and implementation of professional growth and evaluation programs for all staff: mentoring and orientation of new staff: establishment of a leadership development program: participation in the collective bargaining process: advising all staff on collective agreements and interpretation of articles within those agreements: and setting clear expectations for a respectful work place for all employees.

Trustees by Regions:

Zone 1	Burin Region	Mr. Jack Cumben
Zone 2	Burin Region	Mr. Fred G. Douglas
Zone 3	Vista Region	Mr. Rick Martin
Zone 4	Vista Region	Ms. Anne Marie Furlong
Zone 5	Avalon West Region	Dr. Jim Hearn –Vice Chair
Zone 6	Avalon West Region	Mr. Milton Peach – Chair
Zone 7	Avalon West Region	Mr. Eric A. Snow
Zone 8	Avalon West Region	Mr. Des Linehan, Sr.
Zone 9	Avalon East Region	Mr. Christopher Hammond
Zone 10	Avalon East Region	Mr. Derek Winsor
Zone 11	Avalon East Region	Mr. George Joyce
Zone 12	Avalon East Region	Mr. Darrin Feehan
Zone 13	Avalon East Region	Mr. Ken Best
Zone 14	Avalon East Region	Mr. John McCarthy
Zone 15	Avalon East Region	Mr. George Sheppard



Front row (left to right): Eric A. Snow; Richard Martin; Ford Rice, CEO/Director of Education; Milton Peach, Chair; Dr. James Hearn, Vice-Chair ; Fred G. Douglas; Des Linehan, Sr.

Back row: Darrin Feehan, Jack Cumben, Chris Hammond, George Joyce, Anne Marie Furlong, George Sheppard, John McCarthy, Ken Best, and Derek Winsor.

Executive:

Mr. Ford Rice	CEO/Director of Education (Retired June 30, 2012)
Ms. Gloria Johnston	Assistant Director of Education, Human Resources (Acting)
Dr. Bruce Vey	Assistant Director of Education, Programs
Mr. Larry Blanchard	Assistant Director of Education, Finance and Administration
Ms. Mary Purchase	Assistant Director of Education, Rural Education and Corporate Services (Acting)

Key District Statistics:

Physical Location:

Headquarters:	Suite 601, Atlantic Place, 215 Water Street, Box 64-66 St. John's, NL A1C 6C9
Avalon West Region:	Spaniard's Bay, NL A0A 3C0
Burin Region:	Burin, NL A0E 1G0
Vista Region:	Clareville, NL A5A 1P4



The Eastern School Board is mandated as per Section 75 of the *Schools Act, 1997* to organize and administer primary, elementary and secondary education within the District (Appendix One).

Schools: 119

- Of the 118 schools (not including Janeway Hospital School):
 - 3 (2.5%) had enrolments of less than 50 students.
 - 34 (28.8%) had enrolments between 50-199.
 - 38 (32.2%) had enrolments of 200-399.
 - 43 (36.4%) had enrolments of 400 or more.
- 64 (54.1%) schools were located in urban areas, while the remaining 54 (45.8%) schools were located in rural areas.
- The remaining school was operated in the Janeway Hospital.

Students:

- In 2011- 2012, there were 40,560 students (19,801 female and 20,757 male) in Eastern School District.
- 7,235 (17.8%) students received special education support.
- 29,878 (73.7%) students were enrolled in schools in an urban setting, while the remaining 10,682 (26.3%) students were enrolled in rural schools.
- The average K-9 class size was 19 students.
- The total attendance rate was 90.3%.

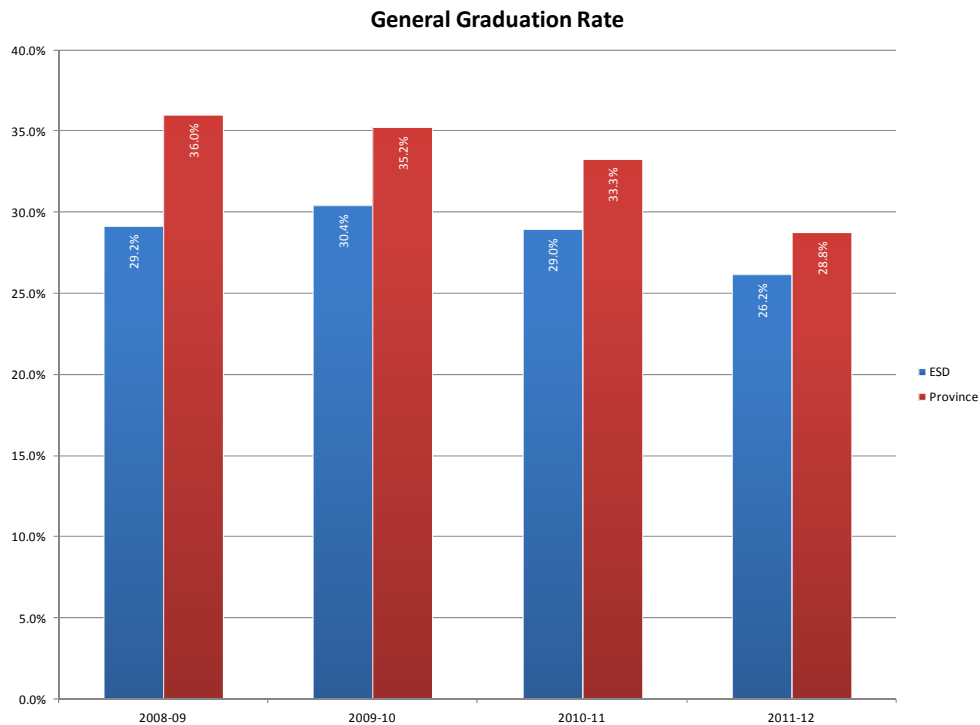
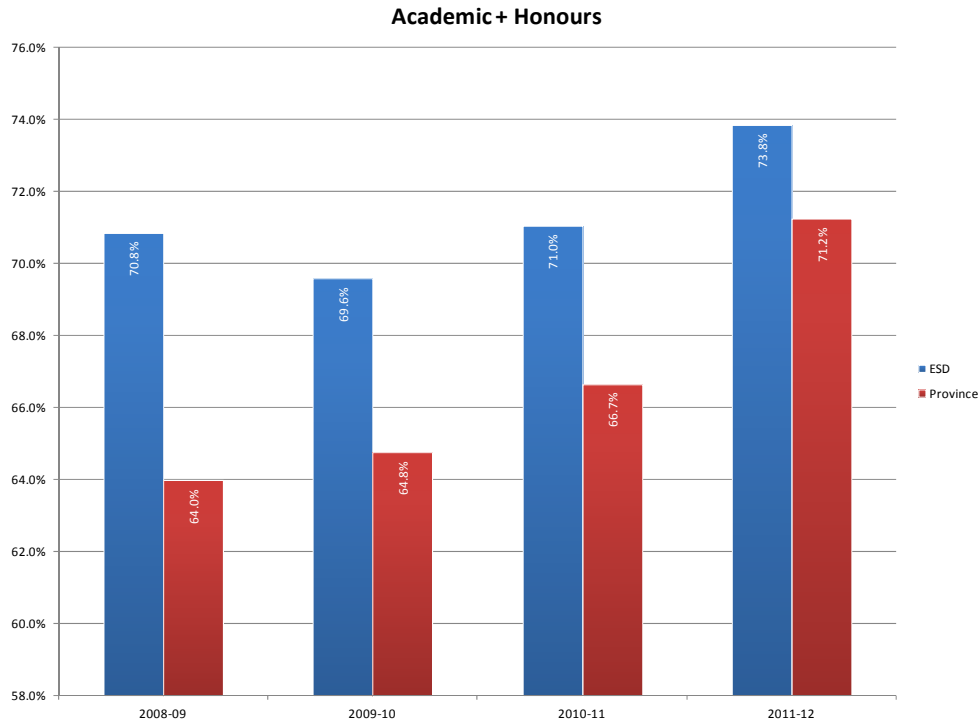
The following is a breakdown of student enrolment by grade level:

Grade	Enrolment
K	3049
1	2894
2	2901
3	2972
4	2960
5	3019
6	3068
7	3122
8	3057
9	3129
Level I	3336
Level II	3308
Level III	3248
Level IV	497
Total	40560

Other Statistics:

Employees	4,189 (3027 female/ 1162 male)
Teachers and Administrators	3,093 (2287 female/ 806 male)
Student Assistants	408 (376 females/ 32 males)
Support Staff	688 (364 females/ 324 male)

Graduation Rates: Eastern School District Academic and Honours Graduation rates continue to exceed provincial rates. As such the District also continues to have a lower number of students graduating with a General Diploma.



Capital Assets:¹

Number of Schools Administered	119
Facility Capacity (Square Footage)	5,500,000 sq. ft.
Value of Capital Assets	\$464,500,000

Bussing:**Board-Owned Bussing**

Size of Bus Fleet	62 units
Operational Budget (Bussing)	\$3,500,000

Contracted Bussing

Number of units	423 units
Annual Budget	\$15,200,000

Alternate Transportation

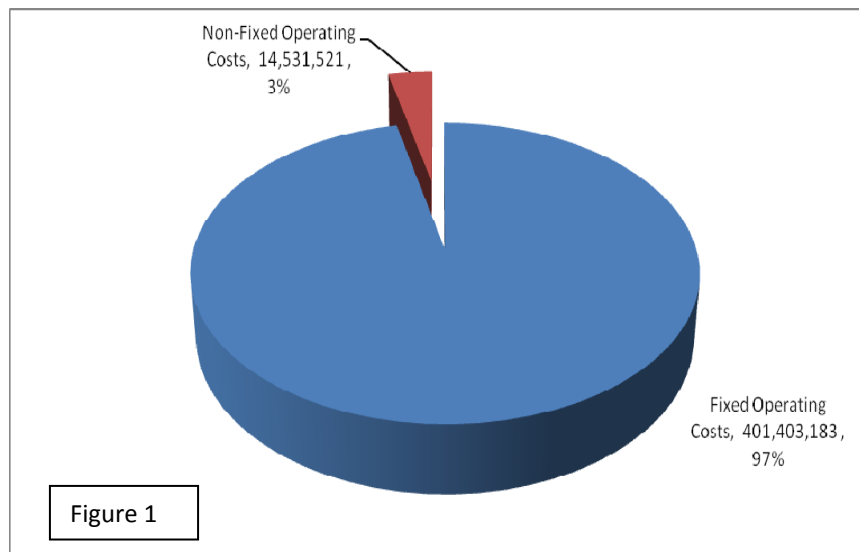
Contracts	188 routes
Annual Budget	\$3,300,000

Total Transportation Budget**\$22,000,000****District Budget:**

Operating Budget	\$399,000,000
Capital Budget (2010-2011)	\$6,500,000

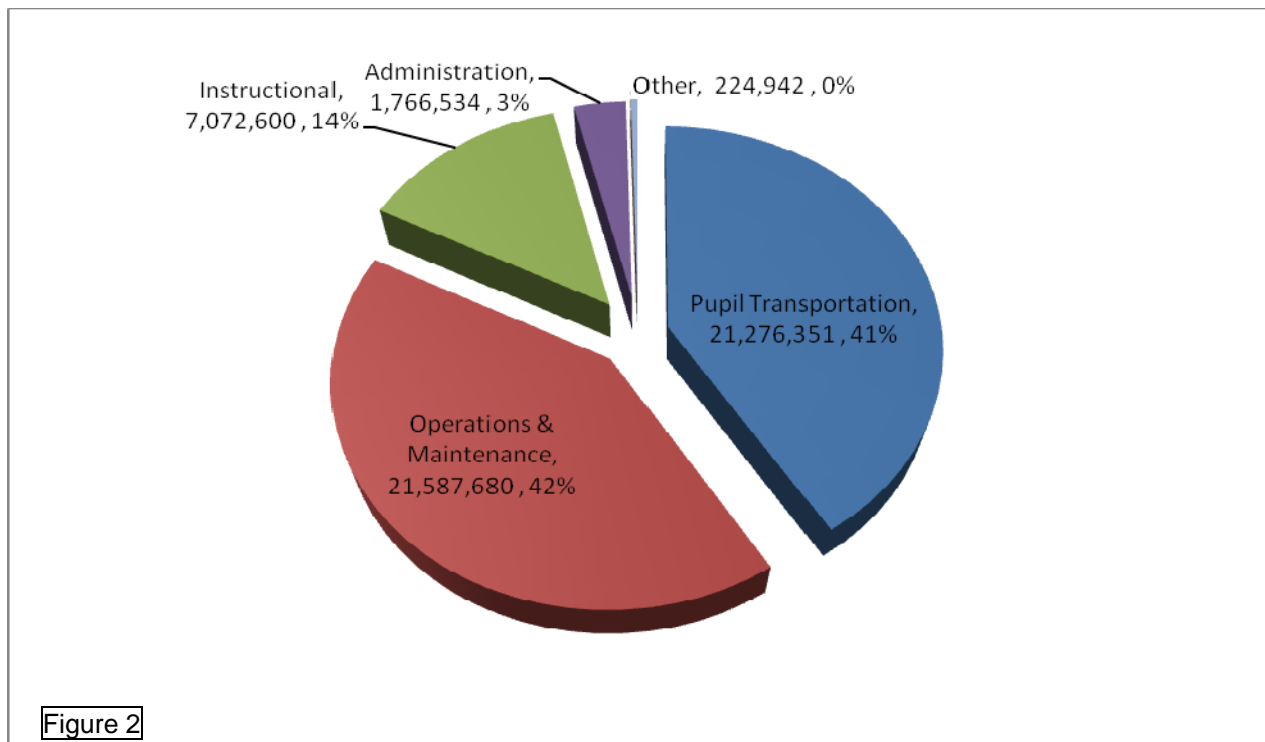
¹Figures updated from June 30, 2012 Audited Financial Statements.**Revenue and Expenditures:****Fixed versus Non-Fixed Operating Costs (including salaries)**

Using values extracted from the audited financial statements (see Appendix Two), Figure 1 shows how the Board's operating budget is apportioned between those costs that are fixed and those that allow the District to have a limited level of flexibility. The "fixed" costs include such items as salaries and benefits, pupil transportation,



snow clearing, fuel, electricity, telecommunications, and municipal taxes. These accounted for 97% of the District's total expenditures for the year. The remaining 3% is spent on such things as professional development, instructional materials, and equipment and building repairs.

Expenditure by Major Category (excluding salaries)



Also using values extracted from the audited financial statements, Figure 2 shows how the expenditures of the Board for the year excluding salaries and benefits, are distributed among the major categories. The operations and maintenance costs took 42% of this total; the cost of pupil transportation took an additional 41%; instructional costs received 14%; District administration 3%; and other costs less than 1%.

Shared Commitments:

Eastern School Board relies on the commitment and cooperation of a number of partners in the delivery of high-quality educational programs to our students. The collaborative work that occurred with these partners also helped the Board undertake work in consideration of Government's strategic direction of: "Educational foundations are enhanced for each student throughout the primary, elementary and secondary system" and "Improved infrastructure is in place to ensure students throughout the provincial education system receive maximum benefit from programming."

Department of Education:

Eastern School Board operates within the context of the *Schools Act, 1997*. The Act provides school boards with the direct responsibility for the administration and operation of schools including staffing, distribution of resources, technology, repair and maintenance of school buildings, student transportation, and the development of instructional policies and practices. The Eastern School District receives its teacher allocation, operational and capital funding from the Department of Education. Furthermore, the Department sets the provincially prescribed curriculum delivered by the District.

School Councils:

“The purpose of a school council is to develop, encourage and promote policies, practices and activities to enhance the quality of school programs and the levels of student achievement in the school” (Schools Act, 1997). School councils are relied upon by the Board to provide meaningful input into the operation of each school by monitoring teaching and learning in schools, providing input to the annual school report, and advising their schools and the Board on matters important to the learning community. The Eastern School Board is committed to working with all school councils, both individually and through the Newfoundland and Labrador Federation of School Councils, to improve the delivery of education to each student.

Other Educational and Community Agencies and Organizations:

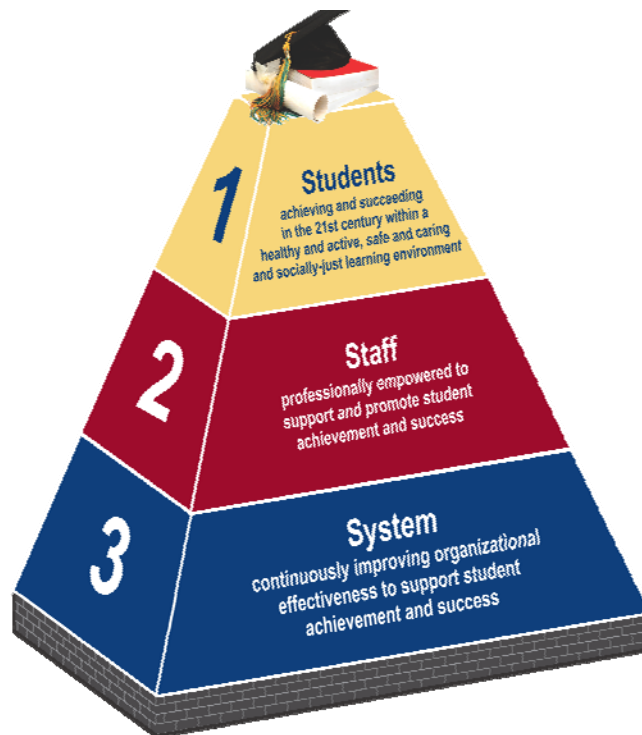
Along with the commitment of parents/guardians and the Department of Education, the Board relies upon the engagement of the larger community. The following stakeholders provide invaluable assistance and help ensure the success of the Board in meeting its goals and objectives.

- The Newfoundland and Labrador Teachers’ Association (NLTA)
- Canadian Union of Public Employees (CUPE)
- Newfoundland and Labrador Association of Public and Private Employees (NAPE)
- Newfoundland and Labrador Association of Directors of Education (NLADE)
- The Newfoundland and Labrador School Boards’ Association (NLSBA)
- The Newfoundland and Labrador Federation of School Councils
- Memorial University (MUN)
- College of the North Atlantic (CNA)
- Regional Economic Development Boards
- Eastern Health
- Y-Enterprise Center
- Royal Newfoundland Constabulary (RNC)

- Royal Canadian Mounted Police (RCMP)
- Violence Prevention Initiative Committees
- Newfoundland and Labrador School Milk Foundation
- Eastern Education Foundation
- Computers for Schools
- Family Services Canada
- The Department of Advanced Education and Skills
- Human Resources and Social Development Canada
- The local business community
- Volunteers

Outcomes of Objective and Goals: Strategic Plan 2011-2014

Report on Performance 2011 - 2012



Strategic Issue One: Students

The District is pleased to report that it has been successful in providing enhanced learning opportunities which support student achievement and success. For students to be successful in the 21st century, they require an inclusive, safe and caring environment focused on high expectations. A formalized individual intervention plan for at risk students, which was

established in 2011-12, considers the achievement of each and every student as the focus. This aligns with government’s strategic direction of “Educational foundations are enhanced for each student throughout the primary, elementary and secondary system,” specifically the components related to academic achievement and student supports, especially for struggling learners.

Goal One: By June 30, 2014, Eastern School District will have enhanced learning opportunities to support student achievement and success.

Measure: Enhanced learning opportunities

Indicators: Established a formalized individual intervention plan for at risk students
Enhanced inclusionary practices within a 21st Century Learning Environment
Promoted learning opportunities involving 21st Century Skills

Objective One: By June 30, 2012, Eastern School District will have supported learning environments for all students.

Measure: Supported learning environments

Indicators	Actual Results
Developed a plan to promote and communicate 21 st Century Learning.	<p>In 2011-2012, Eastern School District supported learning environments by developing a plan to promote and communicate 21st Century Learning. This plan recognizes that the learner in our classroom today is vastly different and has access to instructional and learning opportunities not even considered possible five years ago. Assessment and evaluation is a key component of learning and teaching and an integral part of 21st Century Learning Plan. The plan is outlined below:</p> <ul style="list-style-type: none"> In the Fall of 2011, Eastern School District formed a district-wide 21st Century Learning Committee. This committee consisted of teachers, administrators and district office staff. This committee met five times

Indicators	Actual Results
	<p>during the 2011-2012 year.</p> <ul style="list-style-type: none"> • In the Winter of 2012, the 21st Century Learning Committee developed and presented the vision and the framework for 21st Century Learning to all school administrators. That presentation was then distributed to administrators to be shared with school staffs at a staff meeting. • In the Spring of 2012 when teachers and administrators completed their professional growth plans, an additional question was asked to encourage reflection on how teachers/administrators could engage in the promotion of 21st Century Learning in their classrooms/schools. • The 21st Century Learning Committee reviewed available applications for administrators for iPads with the focus on 21st Century Learning. iPads were purchased for each principal within our District and will be distributed in the Fall of 2012. • The 21st Century Learning Committee compiled a list of resources, articles and websites for administrators and teachers that reflect 21st Century Learning. • A Technology Use Policy was drafted to reflect learning in the 21st Century. • Funding was approved for a 21st Century Learning Project with Discovery Education, Canada. The pilot will involve three urban schools and three rural schools with a focus on Grade 3 Language Arts and Mathematics. Discovery Education will introduce teachers to the content and capabilities of Discovery Education <i>Streaming</i>

Indicators	Actual Results
	<p><i>Plus</i> and explore integrating digital content into the mathematics and language arts curricula.</p>
<p>Conducted professional development activities</p>	<p>In 2011-2012, Eastern School District supported learning environments by conducting diverse professional development opportunities for teachers, student assistants, administrators and district educational staff. These sessions were determined after a review of educators' professional growth plans.</p> <ul style="list-style-type: none"> • The Programs Division of the Eastern School District facilitated eight district wide professional development days. The theme was Professional Learning Communities – Learning as we Grow. These days challenged teachers and administrators to consider and reflect upon what it means to educate in the 21st Century. • District Staff facilitated numerous professional development sessions on a wide range of topics. These topics included such areas as: Using Technology in Our Classrooms; Using Technology to Enhance Assessment Practices in Inclusive Classrooms; Collaboration and Co-teaching; and sessions focused on new curriculum implementations. • Each school within the Eastern School District planned four professional development days based on individual school development plans and teacher professional growth plans.
<p>Completed an environmental scan of inclusionary practices</p>	<p>In 2011-2012 Eastern School District completed an environmental scan of</p>

Indicators	Actual Results
	<p>inclusionary practices.</p> <p>The Inclusion Itinerants and other Programs Staff designed five on-line surveys (educators, support staff, students Grades 7-12, parents/guardians and community partners). The purpose of the surveys was to assist the District in establishing and improving initiatives to support schools as schools continue to work towards a more inclusive philosophy.</p> <ul style="list-style-type: none"> • The On-line survey was completed by 1.7% of students, 23% of educators, and a very small number of parents/guardians and community partners in the Spring of 2012. Given the low return rate, the Programs Staff will consider alternate means by which to collect this data to further inform how the District supports inclusionary practices.
<p>Established individual intervention plan for at-risk students</p>	<p>In 2011-2012, Eastern School District established an individual intervention plan for at-risk students. Each teacher of Language Arts and Mathematics was required to develop, submit and implement a plan for each student in their class who was not meeting program expectations. The goal of these plans was to develop interventions specific to the student to enable that student to successfully meet program expectations. District Staff developed a template for teachers to complete. In addition, District Staff developed a form for administrators to collate the information for further analysis and focus. Each Senior Education Officer met with their administrators to discuss the impact these interventions had on at-risk students.</p>

Indicators	Actual Results
	<ul style="list-style-type: none"> • The Director spoke to all administrators at the first Principals' Meeting to articulate this initiative and to set the expectation and timelines for the 2011-2012 academic year. • Schools were provided with templates for the gathering, analysis and tracking of the information. • District Staff met with administrators both individually and collectively on an on-going basis throughout the year to discuss, reflect and adjust interventions to meet the needs of individual students.

Discussion of Results

Eastern School District was successful in supporting learning environments for all students. This past year the academic intervention initiative, professional development activities and the development of a 21st Century Learning Plan enhanced learning opportunities for students. The inclusionary on-line survey was completed, however, due to the low response rate, programs staff will consider alternate means by which to gather this information as the District continues to support inclusionary practices.

In the 2012-2013 year as the District continues to support learning environments, the academic intervention initiative will continue as teachers implement responsive interventions for at-risk students. The implementation of a plan to promote and communicate 21st Century Learning along with enhanced professional development opportunities for teachers will focus the District on supporting learning environments.

Looking to 2012-2013: Objective Two

By June 30, 2013, Eastern School District will have continued to support learning environments for all students.

Measure: Continued to support learning environments

Indicators: Continued implementation of a plan to promote and communicate 21st Century Learning
Enhanced professional development opportunities
Supported inclusionary practices within our schools
Implemented responsive interventions for at-risk students

Strategic Issue Two: Staff

The District is pleased to report that it has been successful in supporting a professional growth and development model for staff. In order for staff to achieve and succeed in their positions it is critical that they recognize the need for continued professional learning. When all within a system are tasked with the responsibility of ownership for individual learning a culture is created whereby system learning is valued. A system that values learning is key to supporting overall educational foundations. This aligns with government’s strategic direction of “Educational foundations are enhanced for each student throughout the primary, elementary and secondary system”.

Goal Two: By June 30, 2014, Eastern School District will have improved the adoption of technology by staff in the performance of their duties and responsibilities.

Measure: Improved the adoption of technology

Indicators: Supported a professional growth and development model for staff
Enhanced professional development opportunities and events
Enhanced integration of technology into daily work

Objective One: By June 30, 2012, Eastern School District will have supported a professional growth and development model for staff.

Measure: Supported a professional growth and development model

Indicators	Actual Results
Completed staff survey of professional development needs.	<p>During the 2011-2012 period, Eastern School District surveyed staff to determine professional growth needs.</p> <ul style="list-style-type: none"> • All Maintenance Supervisors completed a survey to identify trades professional growth needs for the 2012-2013 year. This included a meeting with all trades staff to discuss the professional needs. • The Human Resources Division surveyed secretarial staff and student assistant staff to determine their professional growth needs for the 2012-2013 year. This was accomplished through the completion of a brief questionnaire completed by each staff member. • A Professional Development Plan has been

Indicators	Actual Results
	<p>developed to support the identified needs including professional development for maintenance staff within the context of occupational health and safety. Secretarial staff identified professional development in the area of technology (PowerSchool, E funds and E Reporting).</p>
<p>Increased staff participation in the professional growth model.</p>	<p>During the 2011-2012 school year, Eastern School District increased staff participation in the professional growth model.</p> <ul style="list-style-type: none"> • Expanded the formal professional growth plan expectation to Managers, Directors, Program Itinerants, Program Specialists, Senior Education Officers, Assistant Directors of Education and the Director of Education. Prior to 2011-12, the professional growth model was utilized by teachers and administrators only. • The professional growth plan template was revised to ensure that the template was relevant to include the positions indicated above. • The professional growth plan template was revised to reflect the integration of technology in the workplace. • All Managers, Directors, Program Itinerants, Program Specialists, Senior Education Officers, Assistant Directors of Education and the Director of Education have completed an online professional growth plan. The purpose of the growth plan is to provide individuals an opportunity to reflect, develop and pursue professional growth within the context of organizational learning.

Discussion of Results

Eastern School District was successful in supporting a growth and development model. This past year through our survey of professional development needs and increased participation in the professional growth model the District identified areas of focus for the 2012-2013 year.

In the 2012-2013 year the District will support staff in their professional development with a focus on the incorporation of different technologies. PowerSchool will be implemented in Intermediate and K-12 Schools. Principal professional development will focus on the integration of iPad technology and staff will be supported in integrating technology into their daily work.

Looking to 2012-2013: Objective Two

By June 30, 2013, Eastern School District will have supported staff in the incorporation of enhanced technology into their daily work.

Measure: Supported staff in the incorporation of enhanced technology

Indicators: Implemented Student Information System (PowerSchool) to Intermediate and K-12 Schools
Provided professional development on the integration of technology for professional and support staff
Enhanced integration of technology in the workplace

Strategic Issue Three: System

The District is pleased to report that, in 2011-12, it conducted a review of facility requirements in an effort to improve its organizational effectiveness. In order for a system to improve it must collectively reflect on its vision and mission. This past year through engagement with stakeholders the District drafted a multi-year plan for its facilities. In order for all students to achieve and succeed and for all staff to be empowered to support students there exists a necessity to have environments which effectively support teaching and learning in the 21st century. This is in line with the government's strategic direction of "Improved infrastructure is in place to ensure students throughout the provincial education system receive maximum benefit from programming", specifically the K-12 school infrastructure component.

Goal Three: By June 30, 2014, Eastern School District will have improved its organizational effectiveness.

Measure: Improved organizational effectiveness

Indicators: Conducted new facility requirements review
Improved policies and procedures on the use of technology
Enhanced communication with stakeholders
Increased opportunities for stakeholder engagement

Objective One: By June 30, 2012, Eastern School District will have conducted a new review of facility requirements for areas of the District outside the St. John's and North-East Avalon region.

Measure: Conducted a review

Indicators	Actual Results
<p>Conducted a facility requirements review</p>	<p>In 2011-2012, Eastern School District conducted a facility requirements review for schools outside the greater St. John's and North-East Avalon area:</p> <ul style="list-style-type: none"> • Updated school information sheets for all schools outside the greater St. John's and North-East Avalon area. These sheets provide school information data, enrolment trends and projections, and commentary on the building infrastructure. These school information sheets informed decision making with respect to the multi-year plan.
<p>Created a draft multi-year facilities review document.</p>	<p>During 2011-2012, Eastern School District created a draft multi-year facilities review document:</p> <ul style="list-style-type: none"> • Met with School Councils of fourteen schools with either declining enrolment or increasing enrolment to discuss the school community's opinion on future of the school. • Created a multi-year plan for approval by the Board of Trustees in the fall of 2012. The information documented in the School Information Sheets informed our decisions regarding areas requiring possible closure, re-configuration, extensions or new construction of schools. Once an area was identified as requiring further review, additional data was gathered for the purpose of making recommendations to the Board of Trustees. This data included possible options for consideration. This plan recommends to the Board of Trustees a course of action to lead the District through the next two years.

Discussion of Results

Eastern School District has made progress towards improving its organizational effectiveness. This past year the District conducted a facility requirements review for schools outside the greater St. John's and North-East Avalon area. After the review was completed, the District developed a draft multi-year plan. This document put forward options for the Board of Trustees' consideration for a course of action to lead the District through the next two years. The Board of Trustees will review the plan and make recommendations with respect to approval and implementation.

To further improve its organizational effectiveness, the Eastern School District will create a district-wide technology plan. This plan will include infrastructure requirements, school support and a technology policy. The Educational technology plan will provide direction to teachers and administrators on the student use of technologies to support 21st Century Learning.

Looking to 2012-2013: Objective Two

By June 30, 2013, Eastern School District will have created a district-wide technology plan.

Measure: Created a district-wide technology plan

Indicators Developed an educational technology plan
Drafted a Technology Policy

Highlights & Accomplishments:

School Construction:

As a result of funding provided by the Department of Education, the District was able to complete numerous capital works projects. Improved infrastructure enabled the District to address Government's strategic direction of "Improved infrastructure is in place to ensure students throughout the provincial education system receive maximum benefit from programming", specifically the facility upgrades, repairs and maintenance, air quality, fire and life safety issues components.

New schools in progress:

- Davis Elementary – construction of new school underway
- St. Teresa's Elementary – old school demolished and site preparation for new school almost complete; anticipate construction start in fall of 2012.
- West End High School: Planning continued throughout the year.

Major extensions/renovations:

- Holy Spirit – tender awarded for eight classrooms, fitness room, and multi-purpose room with construction to commence in fall 2012.
- Roncalli – construction of major extension to commence in fall 2012
- Pearce Junior High – after 2011 school closure due to water infiltration issues, major envelope (roof, windows, siding) project completed in 2012, with associated site drainage improvements starting in summer 2012

Ongoing planning:

- Portugal Cove – St. Phillips – planning for potential new school
- Conception Bay South – planning for potential new school
- Paradise – planning for potential new school
- Torbay-Flatrock-Pouch Cove-Bauline – planning for potential new school
- Virginia Park – site surveys and evaluations of potential sites
- Holy Heart of Mary – planning continued for refurbishment

First Time Events:

- The District established pilot projects in Mount Pearl Senior High School, Mount Pearl and Carbonear Collegiate, Carbonear to implement specific strategies to increase female enrolment in the High School Skilled Trades Program. Each school established a female only class of Skilled Trades 1201. As a result of the activities associated with this pilot project, these schools have seen an increase in the number of females enrolled in the Skilled Trades program for the 2012-2013 school year. More specifically there were nine more females enrolled on Skill Trades 1201 at Carbonear Collegiate and eleven more in Mount Pearl Senior High.
- The Eastern Newfoundland Science and Technology Fair was held for the first time at an Eastern School District high school. Since its establishment in 1981, the fair has been held at Memorial University. This year the Fair was held at Booth Memorial High School. Just over 200 students from 20 schools on the Avalon Peninsula, both junior and senior high, competed in the fair.



Photo Caption: Participants at the Regional Science Fair included: Dr. Mark Abrahams, Ms. Yvonne Dawe, Hannah Boone, Michael Fleet, Anna O'Grady, Jared Trask, Kaitlyn Stockley, Sarah Winsor, Mr. Jamie Parsons, Mr. Gary Case and Mr. John Elkins.

- On March 14, 2012 the school community of Booth Memorial participated in Project C.P.R. The school partnered with 26 trainers from the Lifesaving Society and Thrive – Community Youth Network who provided funding for Project C.P.R.

Six hundred students in Grades 9 to Level III received C.P.R. and A.E.D. (Automated External Defibrillator) responder training.



Students of Booth Memorial High School participate in Project C.P.R.

Technology Use:

During 2011-2012, the Eastern School District initiated several projects to enhance the District's integration of technology:

- **21st Century Learning:** The Programs Division of the District has partnered with Discovery Education Canada for a Grade Three Learning Project. Six schools from our district will work with Discovery Education facilitators and Programs Division staff to explore the use of digital technology in the Grade Three curriculum.
- **21st Century Learning:** The Programs Division of the District purchased iPads for each principal. Included in this purchase is an application specific to the facilitation of Classroom Walkthroughs. A Classroom Walkthrough is a strategy used by administrators to support teaching and learning through documented observations.
- **Disaster Recovery Planning** – Phase two of the development of the District's Disaster Recovery Plan (DRP) was completed.
- **PowerSchool** – The District acquired a new Student Information System (PowerSchool) during the 2010-2011 year. In 2011-2012, 24 high schools migrated to PowerSchool. The multi-year process will continue into the 2012-2013 school year, as the implementation focus will then shift to intermediate schools and other K-12 configurations. PowerSchool is centralized at District Office, allowing for increased integration between schools and more efficient and effective management of student information.

Student/School/District Events:

The following represent some of the many events held throughout Eastern School District:

- Eastern School District hosted its 6th Annual Living Healthy Commotion on Wednesday, October 12, 2011. Living Healthy Commotions are school-wide celebrations that provide an opportunity for schools to highlight how they are promoting health by creating healthy school environments. Living Healthy Commotions are a project of *Healthy Students Healthy Schools* and are supported by: Department of Health and Community Services, Department of Education, Department of Tourism, Culture and Recreation, Eastern School District and Eastern Health.
- An Arts Work Provincial Conference was held on November 6-8, 2011 in St. John's. The conference offered a variety of sessions for teachers including topics such as, Recording, Contemporary Dance, Scene Work, Stage Production and Reader's Theatre.
- Choral Connections events in both the Eastern and Western Regions featured school choirs with participating students from grades 3-12. Students participated in workshops facilitated by Kellie Walsh, Fergus O'Byrne and Katie O'Leary. All students proudly represented their various schools.
- Energy Day, sponsored by the Canadian Association of Petroleum Producers, took place on February 28, 2012 at the Johnson Geocenter. Students were engaged in learning about the oil and gas industry including job opportunities related to this kind of work.
- Clarendville High School placed 1st in the Newfoundland and Labrador Regional Underwater Robotics Competition and O'Donel High School received second place. Both schools represented the province at the international competition in Orlando, Florida.



- Amalgamated Academy in Bay Roberts hosted the second annual Virtual Media Festival. Over eighty students from across the province participated by submitting videos, animations and digital photographs. This year the festival focused on the Environment, Culture, Living in the Digital Age and School Spirit.



- Sharing our Cultures (SOC) annual event took place at The Rooms on March 18-20, 2012. Intermediate and senior high students with diverse cultural and linguistic backgrounds prepared displays and presentations about their cultures. In addition, the presenting students from St. John's travelled to a rural community to showcase their cultures. This year's event was hosted by staff and students of Bishop White School in Port Rexton. Nineteen students from Holy Heart High School were billeted in the community. There was an evening public event including musical performances by students from Holy Heart and Bishop White School. Students from Catalina Elementary School and Riverside Elementary also participated in this evening.



Sharing our Culture
Students from Holy Heart High School & Bishop White School
- Port Rexton, April, 2012

- The 15th Annual Provincial Skills Canada Competition was held on March 30, 2012 in St. John's. Over 200 student regional finalists from secondary and post-secondary schools competed in 34 competition areas. Top placing schools at the secondary level included Ascension Collegiate in First Place, Queen Elizabeth Regional High School in Second Place and St. Kevin's High School and Holy Spirit High School tied for Third Place.
- In the spring of 2012, Drama Festivals were held in all four regions throughout the Eastern School District. Students from junior and senior high schools participated as performers, attended workshops, and worked with Newfoundland actors as their adjudicators.
- The Avalon Regional Heritage Fair was held at Amalgamated Academy on May 4 & 5, 2012 with approximately 40 schools being represented with 120 plus projects from students. This Heritage Fair continues to be a huge success. An Arts Alive event



was held on May 31, 2012 at Avalon West Regional Office with 19 entries at the intermediate level and 25 entries at the senior high level. This annual event showcased art work in a variety of mediums.

- The 18th Annual National Skills Canada Competition was held in Edmonton, Alberta on May 14-16, 2012. The 46 members of Team Newfoundland and Labrador were among 500 competitors from across the country that competed in more than 40 competition areas.
- The Roots of Empathy program took place in 53 classrooms in the Eastern School District. This classroom program was designed reduce levels of aggression and violence among school children while raising social emotional competence and increasing empathy. This is in line with government's Academic/Learning Foundations strategic direction, specifically the character education programming component.



The following also represent some of the many student events held throughout Eastern School District:

- Remotely Operated Vehicle Competitions (robotics)
- Enterprise Regional Showcases
- Junior /Senior High Public Speaking Competitions (English and French)
- High School Theatre Arts Festival
- Science Fairs
- Junior and Senior High Math Leagues

Policy Development:

The Board approved the Assessment and Evaluation Policy during the 2011-2012 school year. This policy is available on the District website at www.esdnl.ca.

Professional Development:

- The Programs Division coordinated and facilitated 8 Closeout days throughout the District. The theme for this year's closeouts was: Professional Learning Communities – Learning As We Grow. The closeout sessions were planned based on an analysis of teacher professional growth plans and new curriculum implementations. Professional Development areas of high demand include: Inclusion, Assessment & Evaluation, Enhancing Inclusive Practices with



Assistive Technology, Design & Fabrication, Bullying in Primary/Elementary School and Career Development.

- Numerous professional development sessions were conducted throughout the year by District Programs staff; topics included:
 - Using Technology in the French Immersion Classroom
 - Intensive Core French Administrators' Institute
 - Creating Responsive French Second Language Classrooms
 - 10 French Immersion teachers attended the Canadian Association of French Immersion Teachers' Conference in Victoria, BC.
 - Assistive Technology
 - Role & Responsibilities for Student Assistants
 - Crisis Prevention and Intervention
 - Assessment Practice to Support Teaching & Learning
 - Assessment Practices & Differentiated Instruction
 - 7 Habits of Highly Effective People
 - Anxiety Workshop for Counsellors
 - Crisis Prevention Intervention Sessions
 - Classroom Management/Guided Reading
 - Early Development Instrument Training Kindergarten
 - Health & Religious Education
 - Tiering, Technology & Inclusive Practices in Primary/Elementary Mathematics & Science
 - Creating Responsive Classrooms
 - Partnerships in Building Inclusive Practices
 - Collaboration & Co-Teaching in the Mathematics Classroom
 - Collaborative Session for Administrators of Phase 1, 2, 3 & 4 schools
 - Exploring Drum Circles in the K-12 Music Classroom
 - Guided Reading
 - Promoting Inclusive Schools
 - Assessment & Evaluation in Physical Education
 - Inclusive Practices & Technology Integration
 - English Language Arts & Technology
 - Grade 8 English Language Arts Literacy Program
 - Effective Use of Rubrics
- On October 20, 2011, Program Specialists and Senior Education Officers participated in a professional development conference, *"An Essential Curriculum for a Changing World"*. With this provocative question, "Are we preparing our students for 2020 or 2030?", author and educator, Heidi Hayes-Jacobs launched a powerful case for reviewing, updating and injecting life into



the K-12 curriculum. This was a very thought provoking and indeed visionary session that supports the District's Strategic Plan and focused on our 21st Century Learners.

- The Programs Division staff conducted a number of professional development sessions in relation to the implementation of the Department of Education's *Service Delivery Model for Students with Exceptionalities*. This process began with the Programs Division staff participating in a two day inservice September 12-13, 2011 at the District Conference Center facilitated by the Department of Education staff. These professional development sessions allowed the opportunity for all teachers to become familiar with the changes to the Service Delivery Model for Students with Exceptionalities.
- From March 26-28, 2012 members of the Assessment and Evaluation Advisory Committee, along with District staff of Eastern School District, attended the Solution Tree Ottawa Assessment Institute Conference on Assessment and Evaluation. The three days were extremely informative as educators from across Canada participated in sessions regarding assessment and evaluation.

New Programs:

The following programs were new curriculum implementations for 2011-2012, supporting the curriculum component of Government's strategic direction of "Educational foundations are enhanced for each student throughout the primary, elementary and secondary system", specifically the curriculum component:

- **Primary:**
 - Kindergarten English Language Arts
 - Grade 2 Religious Education
 - Grade 2 Health
 - Grade 3 Social Studies
- **Elementary:**
 - Grade 6 Visual Arts
- **Intermediate:**
 - Grade 8 English Language Arts
 - Grade 8 Français
 - Grade 9 Social Studies
- **High School:**
 - Mathematics 1201/1202
 - Entrepreneurship 3209
 - Core French 2200

Provincial Support:

As a result of a number of funding and/or partnering arrangements, the Department of Education supported:

- the continued implementation of the District's new student information system – PowerSchool.
- further development of the School Inspection Enterprise Management System (SIEMS).
- school renovations to skilled trades suites.
- tutoring/work experience programs.
- new curriculum implementation.
- the pilot, Cultural Connections ACIC (Arts and Culture Infused Curriculum).
- safe and caring schools initiatives.
- professional development sessions in the area of Autism Spectrum Disorders.
- professional development in the area of Speech- Language Pathology.
- inclusion initiatives.
- professional development in the area of Intensive Core French.
- the continuation and expansion of the Active School Program.
- schools with their promotional projects as part of the Provincial Excellence in Mathematics Strategy.
- Cultural Connections as part of the Provincial Arts & Culture Strategy.
- scholarships in the area of Skilled Trades.
- Career Development Partnership Initiatives.

APPENDIX ONE – Legislated Mandate

Source: *Schools Act, 1997*

Duties of boards

75. (1) A board shall

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

- o). establish policies for student evaluation and student promotion;
- p). establish priorities for school construction, maintenance and repair and make recommendations to the minister;
- q). make known to the public and enlist the support of the public for board policies and programs;
- r). transmit to the minister all records and returns required by this Act and other reports and returns that the minister may require;
- s). where the board considers it necessary, arrange for a system of transportation of students to and from schools;
- t). where arrangements are made by it for the transportation of students, ensure that all vehicles engaged in carrying students to and from school are
 - i. in good mechanical condition,
 - ii. have adequate liability insurance, and
 - iii. that an appropriate bus safety program is offered to students who are transported by bus;
- u). insure and keep insured all its buildings and equipment and obtain insurance indemnifying it against liability in respect of a claim for damages or personal injury;
- v). admit, at all reasonable times and subject to the terms of an agreement between it and the Memorial University of Newfoundland, a student enrolled in the Faculty of Education or School of Physical Education and Athletics at that University to a school under its control for the purpose of observation and the practice of teaching;
- w). admit, at all reasonable times and subject to the terms of an agreement between it and a college or institute, a student enrolled in a training program for student assistants, to a school under its control for the purpose of observation and activities associated with a work term;
- x). organize and administer a school in an institution, where directed to do so by the minister;
- y). comply with a policy directive of the minister; and
- z). immediately inform the minister in writing of a vacancy in the position of director or assistant director.

(2) Notwithstanding paragraph (1)(g), an emergency supply shall not be employed or appointed to teach without the permission of the minister.

(3) A board shall be responsible to the minister for the expenditure of public funds, the conduct of programs of instruction, and evaluation required by the minister and for the maintenance of adequate program and performance standards in schools in the District.

Powers of boards:

76. (1) A board may

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

- k). raise money, subject to the prior written approval of the minister, upon its corporate credit and for the purpose of the board;
- l). sell or lease property for the purpose of the board, subject to the prior written approval of the minister;
- m). levy a fee for the transportation of students; and
- n). become a member of a provincial association of school boards and pay a required membership fee.

(2) Notwithstanding section 75 or subsection (1) of this section, a board may close a school only after the parents of students affected have been given an opportunity to make representations to the board.

APPENDIX TWO – Audited Financial Statements

EASTERN SCHOOL DISTRICT
AUDITOR'S REPORT
NON-CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2012

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1
Financial Statements:	
Non-Consolidated - Statement of Financial Position	3
Non-Consolidated - Statement of Operations	4
Non-Consolidated - Statement of Cash Flows	5
Non-Consolidated - Statement of Changes in Capital Fund	6
Notes to Financial Statements:	
1. Significant Accounting Policies	7
2. Teachers' Severance Pay Benefits	9
3. Bond Coverage	9
4. Cash	9
5. Short Term Investments	9
6. Accounts Receivable	10
7. Teacher's Vacation Pay	10
8. Prepaid Expenses	10
9. Bank Indebtedness	10
10. Accounts Payable and Accrued Liabilities	10
11. Other Employee Benefits	11
12. Investment in Capital Assets	11
13. Obligation Under Capital Lease	12
14. Lease Commitments	12
15. Financial Instruments	12
16. Insurance Subsidy	13
17. Contingent Liabilities	13
18. Comparative Figures	13
19. District Deficiency	13
20. Restricted Equity	13
Schedules:	
1. Current Revenues	14
2. Administration Expenditures	15
3. Instruction Expenditures	16
4. Operation and Maintenance Expenditures	17
5. Pupil Transportation Expenditures	18
6. Miscellaneous Expenses	19
7. Capital Assets	20
7A. Details of Capital Assets - Additions and Disposals	21
7B. Details of Capital Assets - Amortization	22
8. Long-Term Debt	23
8A. Details of Long-Term Debt, Current Maturities and Interest	24

INDEPENDENT AUDITOR'S REPORT

To the Board Members of:
Eastern School District

Report on the Financial Statements

I have audited the accompanying financial statements of the Eastern School District, which is comprised of the Non-Consolidated Statement of Financial Position, the Non-Consolidated Statement of Operations, the Non-Consolidated Statement of Cash Flows, the Non-Consolidated Statement of Changes in Capital Fund, a summary of significant accounting policies and other explanatory information for the year ended, June 30, 2012.

Board's Responsibility for the Financial Statements

It is the responsibility of the Board of the Eastern School District to ensure the accompanying Financial Statements have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles as established by the The Canadian Institute of Chartered Accountants. It is also the Board's responsibility to ensure appropriate systems of internal and administrative controls are maintained to provide reasonable assurance that transactions are executed in accordance with proper authorization, that assets are properly accounted for and safeguarded, and that financial information produced is relevant and reliable.

Auditor's Responsibility

My responsibility is to express an opinion on these Financial Statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement.

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

The accounting policy with respect to Teachers' Severance Pay is described in Note 2. Canadian generally accepted accounting principles require that all accounts receivable should be recorded and disclosed on the financial statements. The liability for Teachers' Severance Pay has been recorded but no offsetting receivable has been recorded. In this respect, these financial statements are not in accordance with Canadian generally accepted accounting principles. If the accounts receivable were recorded in accordance with Canadian generally accepted accounting principles, changes to the amounts reported for accounts receivable, revenue, and excess of expenditures over revenue would be necessary.



CHARTERED ACCOUNTANT
MANAGEMENT CONSULTANT

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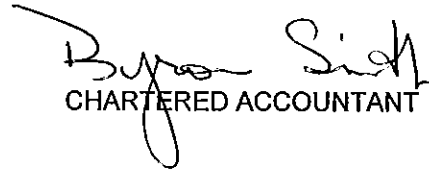
Business Vision
Authorized Training
and
Support Organization



Qualified Opinion

In my opinion, except for the effects of the failure to record accounts receivable as described in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Board as at June 30, 2012 and the results of its operations and changes in its capital financial position for the year then 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 Boards in the Province of Newfoundland and Labrador by the Department of Education.

Spaniard's Bay, NL
September 12, 2012


CHARTERED ACCOUNTANT

**Eastern School District
Non-Consolidated - Statement of Financial Position**

As at June 30, 2012

2012

2011

Assets

Current

Cash (Note 4)	\$ 13,778,797	\$ 14,366,925
Short-term investments (Note 5)	889,182	894,425
Accounts receivable (Note 6)	6,254,619	3,451,491
Teachers' vacation pay (Note 7)	39,924,948	38,226,517
Prepaid expenses (Note 8)	<u>324,189</u>	<u>667,815</u>

61,171,735 57,607,173

Cash restricted (Note 1) 5,115,405 5,350,000

Capital assets (Schedule 7 and Note 1) 264,801,191 250,316,203

\$331,088,331 \$313,273,376

Liabilities

Current

Accounts payable and accrued liabilities (Note 10)	\$ 15,023,092	\$ 14,477,850
Teachers' vacation pay (Note 7)	39,924,948	38,226,517
Current maturities (Schedule 8A)	452,928	500,231
Current portion of obligation under capital lease (Note 13)	<u>756,956</u>	<u>840,250</u>

56,157,924 54,044,848

Long-term debt (Schedule 8) 1,487,009 1,914,419

Obligation under capital lease (Note 13) 220,956 819,856

Teachers' severance pay benefits (Note 2) 69,036,206 64,046,563

Other employee severance pay accrual (Note 1) 5,115,405 5,350,000

Other employee benefits (Note 11) 265,962 354,299

132,283,462 126,529,985

District Equity

Investment in capital assets (Note 12) 266,630,666 250,987,083

Restricted Equity (Notes 1 and 20) 1,370,659 720,659

District deficiency (Note 19) (69,196,456) (64,964,351)

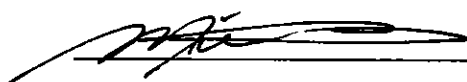
198,804,869 186,743,391

\$331,088,331 \$313,273,376

Commitments (Note 14)

Contingent Liabilities (Note 17)

On Behalf of the Board:

 Chairperson

 Treasurer

**Eastern School District
Non-Consolidated - Statement of Operations**

For the Year Ended June 30, 2012

2012

2011

Current Revenue (Schedule 1)

Provincial Government grants	\$418,014,320	\$398,756,229
Ancillary services	88,902	92,507
Miscellaneous	<u>865,104</u>	<u>235,919</u>
	<u>418,968,326</u>	<u>399,084,655</u>

Current Expenditures

Administration (Schedule 2)	7,554,407	7,566,893
Instruction (Schedule 3)	345,144,339	328,799,371
Operations and maintenance (Schedule 4)	39,585,857	38,247,801
Pupil transportation (Schedule 5)	23,425,159	22,616,147
Miscellaneous (Schedule 6)	132,114	183,500
Interest (Schedule 8A)	<u>92,828</u>	<u>117,146</u>

415,934,704 397,530,858

Excess of revenue over expenditures before undernoted items 3,033,622 1,553,797

Amortization of capital assets (Notes 1 and Schedule 7B) (11,029,206) (16,375,975)

Transfer to capital 9,403,122 15,096,574

Excess of revenue over expenditures before teachers' severance 1,407,538 274,396

Net change in teachers' severance liability (Note 2) (4,989,643) (3,776,064)

Excess of (expenditures over revenue) revenue over expenditures \$ (3,582,105) \$ (3,501,668)

District deficiency, beginning of the year \$ (64,964,351) \$ (61,462,683)

Excess of expenditures over revenue (3,582,105) (3,501,668)

Transfer to restricted equity (Note 20) (650,000) _____

District deficiency, end of the year (Note 19) \$ (69,196,456) \$ (64,964,351)

Restricted equity, beginning of year \$ 720,659 \$ 720,659

Transfer from district deficiency 650,000 _____

Restricted equity, end of year (Note 20) \$ 1,370,659 \$ 720,659

**Eastern School District
Non-Consolidated - Statement of Cash Flows**

For the Year Ended June 30, 2012

2012

2011

OPERATING ACTIVITIES

Excess of (expenditures over revenue) revenue over expenditures	\$ (3,582,105)	\$ (3,501,668)
Items not affecting cash:		
Amortization of capital assets	11,029,206	16,375,975
Amortization of energy retrofit		33,970
Severance pay accrual	(234,595)	98,403
Teacher's severance liability	4,989,643	3,776,064
Other employee benefits liability	(88,337)	(50,829)
Short term investments	5,243	(18,797)
Accounts receivable	(2,803,128)	(1,105,423)
Prepaid expenses	343,626	(7,706)
Accounts payable and accrued liabilities	<u>545,239</u>	<u>2,779,917</u>
	<u>10,204,792</u>	<u>18,379,906</u>

INVESTING ACTIVITIES

Capital expenditures - net	(25,514,192)	(39,644,556)
Change in investment in capital assets	<u>15,643,583</u>	<u>24,023,036</u>
	<u>(9,870,609)</u>	<u>(15,621,520)</u>

FINANCING ACTIVITIES

Proceeds from obligation under capital lease	158,056	105,374
Repayment of obligation under capital lease	(840,250)	(834,666)
Proceeds from long-term borrowings	464,500	648,655
Repayment of long-term debt	<u>(939,212)</u>	<u>(662,224)</u>
	<u>(1,156,906)</u>	<u>(742,861)</u>

Change in cash resources	(822,723)	2,015,525
Cash, beginning of the year	<u>19,716,925</u>	<u>17,701,400</u>
Cash, end of the year	<u>\$ 18,894,202</u>	<u>\$ 19,716,925</u>

Consist of:

Cash	\$ 13,778,797	\$ 14,366,925
Cash - restricted	<u>5,115,405</u>	<u>5,350,000</u>
	<u>\$ 18,894,202</u>	<u>\$ 19,716,925</u>

Supplementary cash flow information:

Interest paid	\$ 92,828	\$ 117,146
Interest paid - bussing loans	<u>64,013</u>	<u>64,976</u>
	<u>\$ 156,841</u>	<u>\$ 182,122</u>

**Eastern School District
Non-Consolidated - Statement of Changes in Capital Fund**

For the Year Ended June 30, 2012

2012

2011

70 Capital receipts

71 Proceeds from bank loans

013 Service vehicles		\$ 373,433
014 Pupil transportation	\$ 464,494	263,635
015 Other and capital lease	<u>158,056</u>	<u>105,374</u>
	<u>622,550</u>	<u>742,442</u>

72 EIC grants

011 School construction and equipment	<u>24,742,707</u>	<u>38,739,498</u>
---------------------------------------	-------------------	-------------------

74 Sale of capital assets - proceeds

011 Land and 012 buildings		
014 Service vehicles		

75 Other capital revenues

013 Recoveries of expenditures (Bus Loan Principal)	<u>390,484</u>	<u>380,108</u>
---	----------------	----------------

76 Transfer from (to) current fund

	(9,403,122)	(15,096,574)
--	-------------	--------------

Add: Amortization of capital assets - non cash items	<u>11,029,206</u>	<u>16,375,975</u>
--	-------------------	-------------------

	<u>1,626,084</u>	<u>1,279,401</u>
	<u>\$ 27,381,825</u>	<u>\$ 41,141,449</u>

80 Capital disbursements

81 Additions to capital assets

011 Land and sites	\$ 969,586	\$ 1,170,514
012 Buildings	23,571,509	37,568,983
013 Furniture and equipment - Schools	376,807	267,991
014 Furniture and equipment - other	93,353	
015 Service vehicles	124,927	373,433
016 Pupil transportation	<u>464,494</u>	<u>263,635</u>
	<u>25,600,676</u>	<u>39,644,556</u>

82 Principal repayment of long-term debt

012 Equipment	1,205,016	948,201
014 Energy Performance Contract	<u>576,133</u>	<u>548,692</u>
	<u>1,781,149</u>	<u>1,496,893</u>

	<u>\$ 27,381,825</u>	<u>\$ 41,141,449</u>
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For the Year Ended June 30, 2012

Nature of Operations

The Eastern School District is responsible for the operations and maintenance of all schools in the Eastern portion of the Province of Newfoundland and Labrador. The District was formed August 31, 2004 after the Government of Newfoundland and Labrador dissolved four previous Boards known as Vista School District, Burin School District, Avalon West School District, and Avalon East School District.

1. Significant Accounting Policies

These financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of accounting policies summarized below:

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.

Common Controlled Entities

These financial statements are prepared on a Non-Consolidated basis.

These financial statements do not include school based financial activities which would consist of revenues, expenses and net assets controlled by school administration.

The District currently exercises control over corporations known as the Eastern Education Foundation Inc. and Newfoundland International Student Exchange Program Inc.

The net assets of the Eastern Education Foundation Inc. as at December 31, 2011 were \$ 256,204 in accordance with the financial statements compiled by the Corporation. These amounts have not been consolidated with the Districts financial statements.

The net assets of the Newfoundland Student Exchange Program Inc. (NISEP) as at June 30, 2012 are recorded in note 10 (accounts payable) of these financial statements. Net funds generated from this Corporation are to be used for specific purposes and will be recognized as revenue in the District's financial statements when approved by the NISEP Management Committee. The NISEP Board has received a directive from the Government of Newfoundland and Labrador to wind up operations.

Revenue

The District's main source of funding is derived from the Government of Newfoundland and Labrador, Department of Education ("the Department"). The Department provides funding for operations, transportation, capital expenditures and teacher salaries and severance pay. Funding is included in revenue on the accrual basis and when the related expenditures have been incurred with the exception of funding for the teacher severance pay which is recorded when the severance is paid to employees (see note 2). Funding designated for specific purposes, for which criteria has not been met, is deferred and included in revenue when the related expenditures have been incurred.

Restricted Equity

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

For the Year Ended June 30, 2012

1. Significant Accounting Policies (Cont'd)

Property, Plant and Equipment

Capital assets assumed by the District on August 31, 2004, as a result of legislation passed pursuant to the *Schools Act, 1997* and the *Education Act*, were recorded based on the Carrying Values shown on the audited financial statements of the predecessor entities.

Tangible capital assets are amortized using the straightline basis over their estimated useful lives, using the following rates:

Buildings	25-60 years
Furniture and equipment	10 years
Service vehicles	5 years
Buses	12 years
Miscellaneous	5 years

Consistent with provincial government accounting policies, the District capitalizes items purchased during the year that are in the excess of \$15,000.

Teachers' and Student Assistants' Payroll

The Government of Newfoundland and Labrador processes the payrolls and remits the source deductions directly to the appropriate agencies. The amounts recorded in the financial statements represent gross salaries and employee benefits as reported by the Department for the year.

Pension Costs

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

Cash restricted - Other Employee Severance Pay Accrual

Consistent with government policy, 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 combined years of continuous employment by the weekly salary to a maximum of twenty (20) weeks pay. The liability for severance pay has been accrued in the accounts for all employees who have a vested right to receive such payments.

The District records severance pay liability for employees other than teachers and has set aside sufficient funds to satisfy this liability in a separate bank account for this purpose.

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

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.

For the Year Ended June 30, 2012

Long-Lived Assets

Long-lived assets are reviewed for impairment upon the occurrence of events or changes in circumstances indicating that the value of the assets may not be recoverable.

2. Teachers' Severance Pay Benefits

Pursuant to a directive issued by the Department during fiscal 1998, the District recorded the severance pay liability for teachers in the District. The *Schools Act, 1997* specifies that salaries and other compensation for teachers are the responsibility of the Department. The District received written approval from the Minister of Education for the deficit arising from the Department's requirement to record accrued teachers' severance.

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

	<u>2012</u>	<u>2011</u>
Balance, beginning of the year	\$ 64,046,563	\$ 60,270,499
Net increase, (decrease) for the period	<u>4,989,643</u>	<u>3,776,064</u>
Balance, end of the year	<u>\$ 69,036,206</u>	<u>\$ 64,046,563</u>

3. Bond Coverage

At balance sheet date, the Insurance Division of Treasury Board carried fidelity bond coverage covering District employees in the amount of \$300,000 per occurrence.

4. Cash

	<u>2012</u>	<u>2011</u>
112 Current bank account	\$ 13,719,149	\$ 14,339,631
114 Teachers' payroll bank account	56,299	23,739
117 Other	<u>3,349</u>	<u>3,555</u>
	<u>\$ 13,778,797</u>	<u>\$ 14,366,925</u>

5. Short Term Investments

	<u>2012</u>	<u>2011</u>
121 Term deposits - restricted	\$ 793,384	\$ 758,620
122 Marketable securities	<u>95,798</u>	<u>135,805</u>
	<u>\$ 889,182</u>	<u>\$ 894,425</u>

Term deposits relate to funds specifically allocated for educational purposes within the Province of Newfoundland and Labrador. These amounts are not intended for general operations of the District.

Eastern School District
Notes to Financial Statements

For the Year Ended June 30, 2012

6. Accounts Receivable	<u>2012</u>	<u>2011</u>
131 Provincial Government	\$ 4,291,649	\$ 2,423,962
138 Interest	22,134	20,766
139 Miscellaneous and travel advances	1,000,331	547,081
140 Goods and Service Tax Rebate	<u>940,505</u>	<u>459,682</u>
	<u>\$ 6,254,619</u>	<u>\$ 3,451,491</u>

7. Teachers' Vacation Pay

Pursuant to a directive issued by the Department during the fiscal year 2006, the District recorded the vacation pay liability for teachers in the District. The liability relates to teachers' salaries earned during the school year but not fully paid to teachers until subsequent to June 30. Accordingly, the District has recorded teachers' vacation pay receivable of \$ 39,924,948 at June 30, 2012 (2011 - \$ 38,226,517).

8. Prepaid Expenses

	<u>2012</u>	<u>2011</u>
141 Insurance	\$ 15,532	\$ 13,933
142 Municipal service fees	219,575	225,892
144 Other		
Workers' compensation		425,469
Other	<u>89,082</u>	<u>2,521</u>
	<u>\$ 324,189</u>	<u>\$ 667,815</u>

9. Bank Indebtedness

The District had an authorized operating demand loan of \$4,000,000, bearing interest at Royal Bank prime less 0.65% which was unused as at June 30, 2012 and June 30, 2011. In accordance with the *Schools Act, 1997*, the operating demand loan was supported by a letter of approval to borrow provided by the Minister of Education.

10. Accounts Payable and Accrued Liabilities

	<u>2012</u>	<u>2011</u>
21 111 Trade payables	\$ 3,332,144	\$ 4,076,571
112 Accrued liabilities	780,644	387,947
114 Wages	919,103	591,526
115 Payroll deductions	199,017	191,936
117 Deferred grants	6,107,298	5,334,886
118 Other - Specify		
Vacation pay accrual	2,171,299	2,420,972
Eastern School District Trust Fund	638,283	599,227
Scholarship fund	130,476	142,332
N.I.S.E.P. due to a related corporation	<u>744,828</u>	<u>732,453</u>
	<u>\$ 15,023,092</u>	<u>\$ 14,477,850</u>

Eastern School District
Notes to Financial Statements

For the Year Ended June 30, 2012

11. Other Employee Benefits

	<u>2012</u>	<u>2011</u>
Unused pre-1985 sick leave	\$ <u>265,962</u>	\$ <u>354,299</u>

The District has recorded the obligation to pay certain employees at the termination of their employment for unused sick leave accumulated prior to January 1, 1985.

12. Investment in Capital Assets

	<u>2012</u>	<u>2011</u>
Investment in capital assets, beginning of the year	\$250,987,083	\$226,964,051
Add:		
Grants - contributions for capital construction	24,891,640	38,902,114
Gain on sale of capital assets		
Insurance proceeds - capital		
Capital purchases out of revenue		
Principal repayment paid with operating grants	<u>1,781,149</u>	<u>1,496,893</u>
	<u>277,659,872</u>	<u>267,363,058</u>
Deduct adjustments:		
Cost of assets disposed		
Land		
Other		
Amortization of capital assets	11,029,206	16,375,975
Adjustment to carrying value of certain capital assets		
	<u>11,029,206</u>	<u>16,375,975</u>
Investment in capital assets, end of the year	<u>\$266,630,666</u>	<u>\$250,987,083</u>

13. Obligation Under Capital Leases

The District had entered into a capital lease with Royal Bank of Canada to finance its Energy Performance capital expenditures (EPC). The lease was for \$5,000,000 for 5 years including a purchase option of \$2,750,000 which expired May 2008. During June 2008, the purchase option was refinanced for a period of 5 years with a purchase option of \$1.

The District also entered into other capital leases with the Royal Bank of Canada for various equipment purchases. The principal balance outstanding as at June 30, 2012 was \$424,512 with a purchase option of \$1.

Future minimum payments under these capital leases is as follows for the year ending in:

	<u>Risographs</u>	<u>EPC</u>	<u>Copiers & Laptops</u>	<u>Total</u>
2013	\$ 40,495	\$ 567,021	\$ 176,578	\$ 784,094
2014			84,765	84,765
2015			57,667	57,667
2016			92,817	92,817
	40,495	567,021	411,827	1,019,343
Less: amount representing interest	<u>1,143</u>	<u>13,622</u>	<u>26,666</u>	<u>41,431</u>
	39,352	553,399	385,161	977,912
Less: current portion	<u>39,352</u>	<u>553,399</u>	<u>164,205</u>	<u>756,956</u>
	<u>\$ NIL</u>	<u>\$ NIL</u>	<u>\$ 220,956</u>	<u>\$ 220,956</u>

Interest has been imputed at a rate of 4.89% for the EPC.

Interest has been imputed at various rates for the other leases.

14. Lease Commitments

The District has entered a new three year premises lease effective June 1, 2010 for the following annual amounts, before HST: year 1 - \$644,279; year 2 - \$666,925 and year 3 - \$689,571.

Furthermore, the District is committed under the terms of various operating leases to make payments in the next five years approximately as follows:

2013	\$ 89,703
2014	\$ 77,341
2015	\$ 52,616
2016	\$ 52,616
2017	\$ 31,975

15. Financial Instruments

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

The carrying value of the Districts financial instruments, with the exception of long-term receivables, approximate fair values due to the short-term maturity and normal credit terms of those instruments. The long-term receivables balance does not approximate fair value as it is non-interest bearing.

Eastern School District
Notes to Financial Statements

For the Year Ended June 30, 2012

16. Insurance Subsidy

The cost of insuring school properties is incurred by the Provincial Government and no amount has been recorded in these accounts to reflect this cost.

17. Contingent Liabilities

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

The Board has a potential liability for accumulated sick leave to its employees in the amount of \$13,984,897. This amount has not been included in the financial statements. The amount is calculated based on Board policy and on an interpretation of the agreement with unionized employees. Any payments to employees for sick leave is expensed in the period such payments are incurred.

18. Comparative Figures

Certain of the 2011 amounts have been reclassified to conform with the financial statement presentation adopted for 2012.

19. District Deficiency

The School District has an accumulated operating deficit of \$69,196,456, consisting primarily of the teacher's severance pay accrual of \$69,036,206, as required by the Provincial Government and as explained in notes 1 and 2.

	<u>2012</u>	<u>2011</u>
Deficit per Statement of Financial Position	\$ 69,196,456	\$ 64,964,351
Less: Teacher's Severance Pay Accrual	<u>(69,036,206)</u>	<u>(64,046,563)</u>
Net Accumulated Operating Deficit Position	<u>\$ 160,250</u>	<u>\$ 917,788</u>

20. Restrictred Equity

During the year, the Board of Trustees approved the transfer of \$1,370,659 to restricted equity for specified capital purposes. This amount consists of the following

	<u>2012</u>	<u>2011</u>
Balance, beginning of the year	\$ 720,659	
Externally restricted:		
Proceeds on disposal of property in 2012	600,000	
Internally restricted:		
Proceeds on disposal of property in 2012	50,000	
Specific amounts received prior to 2012 previously included in deferred revenue that have been now reserved for future capital expenditures		<u>\$ 720,659</u>
Balance, end of the year	<u>\$ 1,370,659</u>	<u>\$ 720,659</u>

**Eastern School District
Schedule 1
Current Revenues**

For the Year Ended June 30, 2012

2012

2011

Current Revenues

32 010 Provincial Government Grants

011 Regular operating grants	\$ 61,097,140	\$ 58,506,446
017 Directors, Assistant Directors and Senior Education Officers salaries and benefits	3,082,767	3,147,345
021 Teachers salaries and benefits	321,478,104	305,855,247
Student assistants salaries and benefits	8,994,326	8,829,484
031 Board owned pupil transportation	3,678,580	3,474,249
032 Contracted pupil transportation	16,924,839	16,277,269
033 Special needs pupil transportation	<u>2,758,564</u>	<u>2,666,189</u>

418,014,320 398,756,229

34 010 Ancillary Services

021 Revenues from rental of schools and facilities	<u>88,902</u>	<u>92,507</u>
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35 010 Miscellaneous

011 Income on investments and bank	235,784	228,801
081 Special projects - net proceeds (expenses)	(45,017)	(20,456)
092 Other		
Summer and night school fees - net revenues (expenses)	4,604	(22,764)
Sundry revenues	19,733	50,338
093 Restricted Revenue		
Proceeds on sale of property	650,000	
Provincial grants		

865,104 235,919

Total Current Revenues

\$418,968,326 \$399,084,655

**Eastern School District
Schedule 2
Administration Expenditures**

For the Year Ended June 30, 2012

2012

2011

011 Directors, Assistant Directors and Senior Education Officers salaries and benefits	\$ 3,082,767	\$ 3,147,345
012 Board office personnel salaries and benefits	2,705,106	2,659,911
013 Office supplies	94,128	102,935
014 Replacement furniture and equipment	86,226	32,966
015 Postage	37,710	32,907
016 Telephone	102,725	150,650
017 Office equipment rentals and repairs	10,022	15,341
018 Bank charges	559	305
019 Electricity	81,330	72,720
023 Repairs and maintenance	5,062	5,980
024 Travel	56,990	51,899
025 Board meeting expenses	159,952	150,270
027 Professional fees	166,271	185,616
028 Advertising and public relations	55,105	60,392
029 Membership dues	144,400	144,278
031 Municipal service fees	6,099	8,457
032 Rental of office space	752,077	733,172
034 Professional development and meetings	<u>7,878</u>	<u>11,749</u>
 Total Administration Expenditures	 \$ <u>7,554,407</u>	 \$ <u>7,566,893</u>

**Eastern School District
Schedule 3
Instruction Expenditures**

For the Year Ended June 30, 2012

2012

2011

52 010 Instructional Salaries

011 Regular Teachers	\$270,306,091	\$256,215,536
012 Substitute Teachers	13,748,931	12,183,487
013 Board paid staff	671,285	700,938
015 Employee benefits - teachers	37,419,247	37,435,807
016 School secretaries - salaries and benefits	5,515,246	5,599,871
018 Other		
Salaries and benefits - IT staff	1,342,512	1,250,780
Salaries and benefits - program assistants	74,101	79,489
Salaries and benefits - student assistants	<u>8,994,326</u>	<u>8,829,484</u>

338,071,739

322,295,392

52 040 Instructional Materials

041 General supplies	6,053,313	5,669,798
042 Library resource materials		243
043 Teaching aids and library resource materials	<u>81,415</u>	<u>77,670</u>

6,134,728

5,747,711

52 060 Instructional Furniture and Equipment

061 Replacement	<u>169,249</u>	<u>40,668</u>
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50 080 Instructional Staff Travel

080 IT Travel	75,126	72,114
081 Program co-ordinators	509,506	437,996
082 Teachers' travel	23,358	47,581
083 Inservice and conferences	<u>112,833</u>	<u>116,104</u>

720,823

673,795

52 090 Other Instructional Costs

091 Postage and stationary	<u>47,800</u>	<u>41,805</u>
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Total Instruction Expenditures

\$345,144,339

\$328,799,371

Eastern School District
Schedule 4
Operations and Maintenance Expenditures

For the Year Ended June 30, 2012	2012	2011
Salaries and benefits		
011 Janitorial	\$ 14,552,952	\$ 14,657,639
012 Maintenance	3,445,225	3,163,989
014 Electricity	7,002,231	6,590,245
015 Fuel	2,110,937	1,972,743
016 Municipal service fee	1,157,625	1,167,855
017 Telephone	1,536,613	1,702,826
018 Vehicle operating and travel	518,202	467,829
019 Janitorial supplies	739,825	848,444
021 Janitorial equipment	55,956	78,027
022 Repairs and maintenance - buildings (Fund 1)	2,212,841	2,787,960
023 Repairs and maintenance - buildings (Fund 2)	4,392,424	2,971,450
024 Equipment maintenance	20,921	18,705
025 Snow clearing	<u>1,840,105</u>	<u>1,820,089</u>
Total Operations and Maintenance Expenditures	\$ <u>39,585,857</u>	\$ <u>38,247,801</u>

**Eastern School District
Schedule 5
Pupil Transportation Expenditures**

For the Year Ended June 30, 2012	2012	2011
54 010 Operation and Maintenance of Board Owned Fleet		
Salaries and Benefits		
011 Administration	\$ 143,606	\$ 141,462
012 Drivers and Mechanics	1,877,776	1,868,523
013 Payroll Tax	32,739	33,691
014 Debt Repayment- Interest	64,013	64,976
015 Principal	390,484	380,108
017 Gas and oil	473,156	439,944
018 Licenses	30,291	29,184
019 Insurance	43,365	36,841
021 Repairs and Maintenance - Fleet	356,670	280,962
022 Building	36,514	22,914
023 Tires and Tubes	42,170	45,586
024 Heat and Light	18,811	8,894
026 Snow Clearing	3,329	9,471
027 Office Supplies	8,790	11,447
028 Rent	31,214	20,467
029 Travel	14,594	2,580
032 Miscellaneous	47,697	50,660
033 Telephone	<u>41,991</u>	<u>46,533</u>
	3,657,210	3,494,243
54 040 Contracted Services		
041 Regular transportation	16,837,352	16,190,396
042 Handicapped	2,758,564	2,666,189
047 Salaries	94,687	239,628
048 Travel	5,108	
049 Non funded misc	164	170
050 Non funded equipment and expenses	1,969	6,900
051 Professional fees	<u>70,105</u>	<u>18,621</u>
Total Pupil Transportation Expenditures	<u>\$ 23,425,159</u>	<u>\$ 22,616,147</u>

Eastern School District
Schedule 6
Miscellaneous Expenses

For the Year Ended June 30, 2012

2012

2011

Miscellaneous Expenses:

57 011 Bad debt expense	\$ 126,467	\$ 188,869
Other miscellaneous expenditures	<u>5,647</u>	<u>(5,369)</u>
Total Miscellaneous Expenditures	\$ <u>132,114</u>	\$ <u>183,500</u>

**Eastern School District
Schedule 7
Capital Assets**

For the Year Ended June 30, 2012

	Cost June 30, 2012	Accumulated Amortization 2012	NBV June 30, 2012	NBV June 30, 2011
12 210 Land and Sites	\$ 10,125,077		\$ 10,125,077	\$ 9,241,975
12 220 Buildings				
221 Schools	411,945,526	\$ 163,961,387	247,984,139	234,304,282
222 Administration	5,590,942	2,311,018	3,279,924	3,358,443
223 Residential	10,000	1,400	8,600	8,800
225 Other	452,854	421,466	31,388	34,516
	<u>417,999,322</u>	<u>166,695,271</u>	<u>251,304,051</u>	<u>237,706,041</u>
12 230 Furniture and Equip.				
231 Schools	32,092,131	30,855,177	1,236,954	1,337,195
232 Administration	3,267,084	3,173,731	93,353	
233 Residential	850	850		
235 Other	27,648	27,648		
	<u>35,387,713</u>	<u>34,057,406</u>	<u>1,330,307</u>	<u>1,337,195</u>
12 240 Vehicles				
241 Service vehicles	1,144,483	689,855	454,628	543,809
12 250 Pupil Transportation				
252 Building	152,886	28,559	124,327	125,385
Vehicles				
253 Buses	5,284,586	3,851,555	1,433,031	1,323,633
254 Service	59,383	51,961	7,422	14,845
	<u>5,496,855</u>	<u>3,932,075</u>	<u>1,564,780</u>	<u>1,463,863</u>
12 260 Misc. Capital Assets				
Computers	894,464	894,464		
Tools	18,161	18,161		
Water lines	29,151	6,803	22,348	23,320
	<u>941,776</u>	<u>6,753,731</u>	<u>22,348</u>	<u>23,320</u>
Subtotal	471,095,226	206,294,035	264,801,191	250,316,203
Energy retrofit	5,834,303	5,834,303		
Total Capital Assets	\$ 476,929,529	\$ 212,128,338	\$ 264,801,191	\$ 250,316,203

**Eastern School District
Schedule 7A
Details of Capital Assets - Additions and Disposals**

For the Year Ended June 30, 2012

	Cost June 30, 2011	Additions 2012	Disposals 2012	Cost June 30, 2012
12 210 Land and Sites	\$ 9,241,975	\$ 969,586	\$ 86,484	\$ 10,125,077
12 220 Buildings				
221 Schools	401,425,318	23,571,509	13,051,301	411,945,526
222 Administration	5,590,942			5,590,942
223 Residential	10,000			10,000
225 Other	452,854			452,854
	<u>407,479,114</u>	<u>23,571,509</u>	<u>13,051,301</u>	<u>417,999,322</u>
12 230 Furniture and Equip.				
231 Schools	31,715,324	376,807		32,092,131
232 Administration	3,173,731	93,353		3,267,084
233 Residential	850			850
235 Other	27,648			27,648
	<u>34,917,553</u>	<u>470,160</u>		<u>35,387,713</u>
12 240 Vehicles				
241 Service vehicles	1,019,556	124,927		1,144,483
12 250 Pupil Transportation				
252 Building	152,886			152,886
Vehicles				
253 Buses	4,820,092	464,494		5,284,586
254 Service	59,383			59,383
	<u>5,032,361</u>	<u>464,494</u>		<u>5,496,855</u>
12 260 Misc. Capital Assets				
Computers	894,464			894,464
Tools	18,161			18,161
Water lines	29,151			29,151
	<u>941,776</u>			<u>941,776</u>
Subtotal	458,632,335	25,600,676	13,137,785	471,095,226
Energy retrofit	5,834,303			5,834,303
Total Capital Assets	\$ 464,466,638	\$ 25,600,676	\$ 13,137,785	\$ 476,929,529

**Eastern School District
Schedule 7B
Details of Capital Assets - Amortization**

For the Year Ended June 30, 2012

	Accumulated Amortization 2011	Amortization 2012	Amortization on disposals 2012	Change in Amortization 2012	Accumulated Amortization 2012
12 210 Land and Sites					
12 220 Buildings					
221 Schools	\$ 167,121,036	\$ 9,891,652	\$ 13,051,301	\$ (3,159,649)	\$ 163,961,387
222 Administration	2,232,498	78,520		78,520	2,311,018
223 Residential	1,200	200		200	1,400
225 Other	418,338	3,128		3,128	421,466
	<u>169,773,072</u>	<u>9,973,500</u>	<u>13,051,301</u>	<u>(3,077,801)</u>	<u>166,695,271</u>
12 230 Furniture and Equip.					
231 Schools	30,378,128	477,018		477,018	30,855,146
232 Administration	3,173,731				3,173,731
233 Residential	850	31		31	881
235 Other	27,648				27,648
	<u>33,580,357</u>	<u>477,049</u>		<u>477,049</u>	<u>34,057,406</u>
12 240 Vehicles					
241 Service vehicles	475,747	214,108		214,108	689,855
12 250 Pupil Transportation					
252 Building	27,501	1,058		1,058	28,559
Vehicles					
253 Buses	3,496,459	355,096		355,096	3,851,555
254 Service	44,538	7,423		7,423	51,961
	<u>3,568,498</u>	<u>363,577</u>		<u>363,577</u>	<u>3,932,075</u>
12 260 Misc. Capital Assets					
Computers	894,464				894,464
Tools	18,161				18,161
Water lines	5,831	972		972	6,803
	<u>918,456</u>	<u>972</u>		<u>972</u>	<u>919,428</u>
Subtotal	208,316,130	11,029,206	13,051,301	(2,022,095)	206,294,035
Energy retrofit	5,834,303				5,834,303
Total Capital Assets	<u>\$ 214,150,433</u>	<u>\$ 11,029,206</u>	<u>\$ 13,051,301</u>	<u>\$ (2,022,095)</u>	<u>\$ 212,128,338</u>

Eastern School District
Schedule 8
Long-Term Debt

For the Year Ended June 30, 2012

2012

2011

211 Bank Loans

<u>Monthly Blended Payment</u>	<u>Interest Rate</u>	<u>Maturity Date</u>		
\$ 9,443	Prime + 2%	2012	\$ 245,523	\$ 358,859
\$ 3,549 / \$ 6,936	5.46%	2013		<u>436,356</u>
Total Bank loans			245,523	795,215
215 Less: current maturities			<u>113,317</u>	<u>113,317</u>
Total Bank loans (other than vehicle loans)			<u>132,206</u>	<u>681,898</u>

Certain loans are secured by a first charge over specific vehicles.

221 Pupil Transportation Vehicle Bank Loans

<u>Monthly Blended Payment</u>	<u>Interest Rate</u>	<u>Maturity Date</u>		
\$ 4,169	Prime + 2%	2012		29 45,857
\$ 2,019	Prime + 2%	2012		14,130
\$ 5,744	Prime + 2%	2013	203,789	255,820
\$ 4,320	5.046%	2017	280,368	317,051
\$ 3,910	Prime + 2%	2016	140,775	187,700
\$ 4,336	Prime + 2%	2016	75,237	144,164
\$ 1,095	Prime + 2%	2014	26,283	39,425
\$ 1,679	Prime + 2%	2014	47,018	67,169
\$ 521	Prime + 2%	2012		1,440
\$ 521	Prime + 2%	2013	4,691	10,941
\$ 4,393	4.55%	2015	244,860	285,438
\$ 2,256	3.59%	2022	231,882	250,270
\$ 3,759	2.60%	2024	<u>439,511</u>	
Total Pupil Transportation Vehicle Bank Loans			1,694,414	1,619,434
223 Less: current maturities			<u>339,611</u>	<u>386,913</u>
Total Pupil Transportation Vehicle Bank Loan			<u>1,354,803</u>	<u>1,232,521</u>
Total Long-Term Debt			\$ <u>1,487,009</u>	\$ <u>1,914,419</u>

Eastern School District
 Schedule 8A
 Details of Long-Term Debt, Current Maturities and Interest Expense

For the Year Ended June 30, 2012

Long-Term Debt

Description	Balance Beginning of Year	Loans Obtained During Year	Principal Repayment for Year	Balance End of Year
Equipment	\$ 795,215		\$ 549,692	\$ 245,523
Transportation	<u>1,619,434</u>	<u>\$ 464,500</u>	<u>389,520</u>	<u>1,694,414</u>
Total Loans	\$ <u>2,414,649</u>	\$ <u>464,500</u>	\$ <u>939,212</u>	\$ <u>1,939,937</u>

Current Maturities

Description	Year 1	Year 2	Year 3	Year 4	Year 5
Pupil Transportation	\$ <u>452,928</u>	\$ <u>391,618</u>	\$ <u>270,100</u>	\$ <u>199,734</u>	\$ <u>157,918</u>

Interest Expense

	2012	2011
Equipment	\$ 20,414	\$ 28,927
Service vehicles	20,805	3,955
Energy management - capital lease	<u>51,609</u>	<u>84,264</u>
Total expense	\$ <u>92,828</u>	\$ <u>117,146</u>

Note: Interest expense related to bank loans for pupil transportation vehicles of \$64,013 (2011 - \$64,976) is included with Pupil Transportation Expenditures on schedule 5.



2011-2012 Eastern School District Annual Report



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