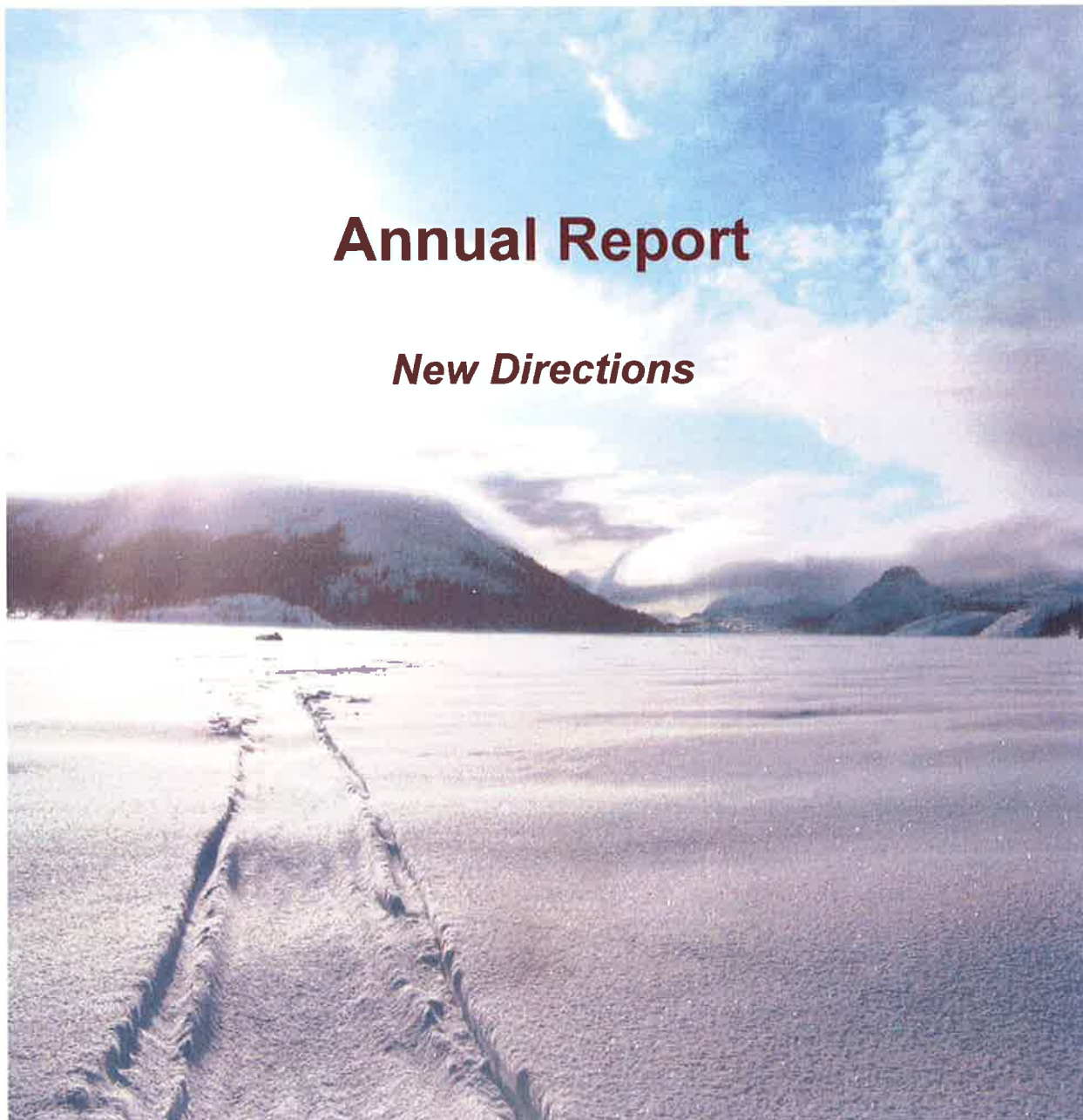


LABRADOR SCHOOL BOARD



Annual Report

New Directions



2011-2012

MESSAGE FROM THE CHAIR

September 21, 2012

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

Dear Minister Jackman:

I am pleased to submit the Labrador School Board's Annual Report for 2011-2012 which covers the period of July 1, 2011 to June 30, 2012. This report has been prepared in accordance with our Board's requirements as a category one entity under the *Transparency and Accountability Act*.

This report covers the first year of our 2011-2014 Strategic Plan, which included four areas: Student Achievement, Technology, Safe and Caring Schools, and Leadership Development.

I would like to recognize the contribution of our School Board Trustees and their commitment to improving the K-12 school system in our District. I would also like to thank the senior administration for providing strategic leadership that ensures the Labrador School Board is a professional learning organization focused on student learning and achievement.

My signature below is on behalf of the Board and is indicative of the Board's accountability for the actual results reported.



Goronwy Price
Chairperson
LABRADOR SCHOOL BOARD

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LABRADOR SCHOOL BOARD OVERVIEW

VISION

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

MISSION

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

(For the complete Mission Statement including Measures and Indicators, please reference the Labrador School Board Strategic Plan 2011-2014.)

1.0 MANDATE

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

2.0 LINES OF BUSINESS

The Labrador School Board has two major lines of business:

Curriculum

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

Related services

The Board sanctions events which support the curriculum outcomes established by the Department of Education. It includes that students who are identified with exceptionalities are supported as resources allow; offers career counseling; offers personal counseling where qualified personnel exist;

provides student transportation; and; where resources permit, provides access to employee programs designed to support safe schools.

3.0 VALUES

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

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

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

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

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

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

SHARED COMMITMENTS

Nunatsiavut Government

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

- The provision of teacher housing
- Financial assistance for student travel
- Support for Inuit specific curriculum
- Planning of Career Fairs and other motivational activities
- Human Resource support for Critical Incident Responses



Nunatsiavut Assembly Building

Labrador Grenfell Health

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

- Joint staffing of a Healthy Living Co-ordinator
- Human Resources support for Critical Incident Response
- Human Resources support for student referrals on issues of mental health and drug addiction
- Provision of a Child Youth Worker in a high school setting
- Support for lifestyle changes through such campaigns as Addictions Awareness Week and the anti-tobacco campaign

Advanced Education and Skills

As a part of the provincial goal of increasing the number of students availing of Skilled Trades as a career option, a Career Development Liaison Officer has been provided to work with the School District. This individual's role is to provide direct support to students, teachers and the supporting agencies. This support involves such activities as:

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

Corporate Sponsors

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

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

Department of Education

The Department of Education has worked closely with the School Board in assisting in the delivery of K-12 Education. This collaborative arrangement has allowed the District to better meet the needs of our student and staff clientele. Support has been demonstrated through:

- Financial assistance for the Aboriginal Initiatives
- Professional Learning Opportunities for staff
- Equipment support in the areas of Technology, Skilled Trades and the Fine Arts
- Leadership growth opportunities for new principals and senior executive

Inuit Tapirit Kanatami

Within this National Inuit organization the School Board, in conjunction with the Provincial Government, works to better the educational opportunities of Inuit groups. Under the umbrella of Inuit Education, the Governments of Newfoundland & Labrador, Quebec, Alberta, Nunavut and the four Inuit Governments work on the issues of:

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

4.0 OVERVIEW

The Labrador School Board is culturally and geographically diverse, a school district that encompasses a land mass of approximately 280,000 square kilometers, an area that is more than three times the size of the island portion of the province. The Board provides educational services to 3345 students in 16 schools, located in three distinct regions: Coastal Labrador, which has eight schools in seven communities spanning from Nain in the north to Black Tickle in the south – these communities are isolated, mostly aboriginal settlements with a total student population of 591; Western Labrador, which has three schools in two communities with a total student enrolment of 1453; and Central Labrador, which has five schools in three communities with a total student enrolment of 1301.



Constitutionally the Labrador School Board shall consist of no more than seven zones, which are defined as per the municipal boundaries of the respective communities. The following were the members of the Labrador School Board as of June 30, 2012:

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

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

Number of Employees

The Board has more than 676 full and part-time employees, of which 321 are full-time teachers and another 79 are substitute teachers to varying degrees on an annual basis. In terms of gender equity, the ratio of female to male is approximately 3:1. Other employees include: aboriginal language and life skills instructors, student assistants, secretaries, janitors, maintenance personnel, technicians, bus drivers and central office personnel, who all provide an important role in ensuring that the learning environment for students is maximized.

FINANCIAL SUMMARY

2011-12 BUDGET OVERVIEW			
	Budget Revenue 2011/12 (000's)		Budget Expenditures 2011/12 (000's)
Provincial Government	11,849.7	Administration	1,928.2
Rental	239.1	Instruction	5,306.8
Interest	30.0	Operations and maintenance	4,514.6
Native Peoples'	2,530.2	Pupil Transportation	2,695.3
School Bus fees	53.0	Operation of Teacher Residences	271.7
Miscellaneous	20.0	Interest expense	5.5
Total Revenue	14,722.0	Total Expenditures	14,722.0

Note: Native Peoples is a line item under the Fiscal Financial Agreement between the Nunatsiavut Government and the Labrador School Board

Please see Appendix C for the 2011-2012 Audited Financial Statements.

Physical Location

The Labrador School Board has six urban schools and ten rural schools. There are 2752 students enrolled in urban schools (82 per cent) and 593 enrolled in rural schools (18 per cent) See Appendix B. The geographical nature of the school district does create day-to-day challenges; challenges related to teacher and student travel, challenges related to teacher housing, and challenges related to the Board's ability to recruit qualified teachers in specialty areas. The Labrador School Board recognizes these challenges, plans accordingly, and provides the educational services to students throughout the District.



Cartwright

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



Career Education Participants – Grade Nine

ISSUE ONE: STUDENT ACHIEVEMENT

“Without data, vision cannot exist.”

- Mike Schmoker

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

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

The work undertaken in relation to this issue in 2011-12 is in line with government’s strategic direction “Educational foundations are enhanced for each student throughout the primary, elementary and secondary system,” specifically the academic achievement component.

2011-2014

GOAL ONE:

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

MEASURE:

Improved student achievement

INDICATORS:

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

2011-2012

OBJECTIVE:

By June 30, 2012, the Labrador School Board will have designed a plan targeting improved student achievement

MEASURE:

Designed a plan targeting improved student achievement

INDICATORS:

Compiled Baseline Student Achievement (Science, English and Math) and Graduation Data

In 2011-2012, the Labrador School Board compiled baseline student achievement and graduation data. This information will be used to measure improved student achievement over this strategic planning cycle (2011-2014).

The following is the baseline data:

- Public Exams 2011-2012
 - The District average in Biology 3201 was 63
 - The District average in Chemistry 3201 was 68
 - The District average in Physics 3204 was 78
 - The District average in English 3201 was 61
 - The District average in Math 3205 was 77
 - The District average in Math 3204 was 58
- English Language Arts Provincial Assessments

Reading :

The 2011-2012 percentage of students receiving adequate and above in Grade 3 was 39%

The 2011-2012 percentage of students receiving adequate and above in Grade 6 was 60%

The 2011-2012 percentage of students receiving adequate and above in Grade 9 was 77%

Writing:

The 2010-2011 percentage of students meeting or exceeding criteria level in Grade 3 was 61%

The 2010-2011 percentage of students meeting or exceeding criteria level in Grade 6 was 55%

The 2010-2011 percentage of students meeting or exceeding criteria level in Grade 9 was 76%

- Math Provincial Assessments
 - The 2011-2012 average rubric score in Grade 3 was:
 - Reasoning 63%
 - Communication 57%
 - Connections and Representations 66%
 - Problem Solving 72%
 - The 2011-2012 average rubric score in Grade 6 was:
 - Reasoning 46%
 - Communications 39%
 - Connections and Representations 46%
 - Problem Solving 46%
 - The 2011-2012 average score in Grade 9 was:
 - Number 59%
 - Patterns and Relations 57%
 - Shape and Space 64%
 - Statistics and Probability 73%

Note: Average rubric score is the percentage of students meeting or exceeding the provincial mean or cut score (acceptable standard).

- Graduation Data
 - The percentage of students graduating with academic status in 2011–2012 was 33.5%
 - The percentage of students graduating with honours status in 2011–2012 was 22.9%

Identified Gaps in Achievement for Students

- Utilizing data from 2011 Provincial Assessment results in Grades 3, 6, and 9, the Labrador School Board identified gaps in student achievement at the district level.
- Each school identified academic areas of concern, contributing factors and interventions.
- Each Program Specialist identified academic areas of concern at the district level.

English Language Arts 3, 6 and 9

Primary: Decrease in percentage of students meeting or exceeding expectations in Reading.

Elementary: Decrease in percentage of students meeting or exceeding expectations in Reading and Writing.

Intermediate: Decrease in percentage of students meeting or exceeding expectations in Reading and Writing.

Mathematics 3, 6, and 9

Primary: Decrease in the percentage of students meeting or exceeding expectations in communication, and problem solving.

Elementary: Decrease in the percentage of students meeting or exceeding expectations in reasoning, communication, connections and representations, and problem solving.

Intermediate: Decrease in the percentage of students meeting or exceeding expectations in number operations, patterns and relations, and shape and space.

Graduation Rates

- The overall graduation rate is below the provincial average
- A disproportionate number of students are graduating with general status



Jens Haven Memorial School 'Winners'

Designed a Plan Targeting Improved Student Achievement

Through research of current literature on assessment and evaluation of the 21st century learner and an examination of provincial and district assessment data, program staff identified key areas to improving student achievement. Each identified area was then brought to a focus group consisting of program staff, administrators, and classroom teachers for discussion of best pedagogical practices in assessment and evaluation, data analysis and teaching strategies throughout the District. Based on the input from these focus sessions, a plan consisting of the following three strategies was developed:

1. Revision of the Labrador School Board's *Assessment and Evaluation* Policy to ensure that assessment and evaluation is valid, reliable, and transparent.
 - **Fostering an understanding by all stakeholders of the different** purposes served by assessment *for* learning and assessment *of* learning.
 - **Focus on outcome achievement and targeted interventions** to achieve a shared vision of success for all students.
 - **Require schools to include Formative Assessments** as part of the literacy goal of the School Development Plan.

2. Systematic use of data to improve student achievement by administrators, teachers, and program staff.

- **Administrators shall be required to use data-based decision making.**
 - use performance information to determine where they are succeeding and where they need to make improvement
 - use assessment data to drive instructional improvement
 - ensure teachers are using students' data analysis to guide instructional change
- **Teachers shall systematically review and examine student data for the purpose of improving student achievement.**
 - use Formative Assessments to gather timely data
 - analyze data from common cumulative assessments to remediate or enrich based on whether or not students have achieved targeted curriculum outcomes.
 - use student data analysis to guide instructional change
- **Program Specialists shall examine data to enhance student achievement.**
 - present a plan of intervention based upon data analysis for the 2011-2012 school year.
 - examine and revise District Common Assessment schedule and format to provide authentic and meaningful data.
 - work with teachers in grades 3, 6 and 9 to provide guidance in translating data from Provincial Assessments into useful information.

3. Identify and promote best pedagogical teaching practices to improve student achievement.

- The district will continue the Professional Learning Communities (PLCs) initiative.
 - Schools were organized in vertical, horizontal and electronic PLCs to foster a collaborative, results-oriented culture focused on examining outcomes to improve student learning.
 - providing PLC professional development to new administrators and teachers.
- Administrators shall support the pedagogical practices of their teachers by :
 - monitoring teacher instructional strategies in given areas to determine if:
 - teachers are articulating expectations and assessment criteria
 - teachers are providing feedback to students that is timely, specific, well formatted, and constructive
 - mentoring (lead teachers/program staff)

- monitoring and teaching classroom management skills and having school-wide procedures which create a positive school culture.
- Program Staff shall support the instructional efforts and professional development of teachers by:
 - co-teaching, modeling and exemplification in the areas of high yield instructional strategies, identifying and using learning targets, essential outcomes, and formative assessment.
 - helping teachers to use reading and writing strategies across the curricula where integration is appropriate.
 - supporting teachers in integrating technology to provide authentic learning experiences for students.
 - ensuring common assessments reflect the design of provincial common assessments.



Rigolet

DISCUSSION OF RESULTS

During the 2011-2012 school year, program staff gathered baseline data from the 2010-2011 Provincial Assessment and public exam data and designed a plan to help improve student achievement. An intervention plan, consisting of three key strategies, was developed to address identified gaps revealed by assessment data.

The revision of the district's Assessment and Evaluation Policy emphasizes the importance of assessment *for* and *of* learning. The systematic use of data to guide instructional change and to

implement targeted interventions based on assessment data will ensure that students will achieve targeted curriculum outcomes.

The Labrador School District is very much influenced and guided by the Professional Learning Community (PLC) philosophy, concepts and approach which require we focus on the three main ideas of learning, collaboration, and results to improve student learning. This strategy will help to increase student achievement by creating collaborative school culture focused on student learning by promoting best pedagogical teaching practices. The main focus will be at the primary, elementary and intermediate levels and it is expected that it will be several years before significant changes resulting from these targeted interventions will be evident in the district's overall provincial assessment and public exam results.

Graduation Data

Recognizing that performance is a direct result of expectations, the Labrador School Board has worked to increase the number of students graduating with academic/honors certificates in order to improve students' access to potential post-secondary opportunities available at the trades, college, and university levels, which require a high school academic certificate.

To ensure we provide students with every opportunity to meet with success, the Labrador School District has implemented the *Protocol for Moving Students from Academic to General Programming*.

OBJECTIVE FOR 2012-2013:

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

MEASURE: Implemented a plan targeting improvement in student achievement.

INDICATORS:

- Provided enhance professional development addressing outcome achievement and targeted interventions
- Developed intervention plans to improve academic achievement in schools whose student performance data has demonstrated they are experiencing difficulty.
- Revised the Assessment and Evaluation policy

ISSUE TWO: TECHNOLOGY

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

The over-arching purpose of the technology goal is to better position students for success in the 21st Century. This positioning will be supported by the integration of emerging technologies in the student acquisition of the necessary skills of cooperation, communication, critical and creative thinking. Throughout the 2011-12 school year, a library of SmartBoard lessons was accumulated, along with various professional learning opportunities focusing on technology being implemented. These SmartBoard lessons address course outcomes through the integration of the SmartBoard technology into the classroom learning opportunity. Through a review of current practices and available opportunities, a District plan has been developed that will focus on infrastructure needs, and professional learning opportunities that will allow for student and staff success. The District plan will focus on infrastructure needs, such as connectivity, wireless issues and the responsible use of technology for students which leads to BYOT (Bring Your Own Technology to school). Within the BYOT initiative is the recognition that plans will have to be put in place to address the needs of students who do not have their own technology to bring to school.

2011-2014

GOAL TWO:

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

MEASURE:

Enhanced the use of technology

INDICATORS:

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

- Increased use of district communication and administrative software



Grade 9 Technology Class

2011-2012

OBJECTIVE:

By June 30, 2012, the Labrador School Board will have developed a plan for the enhanced use of technology throughout the District.

MEASURE:

Developed technology plan

INDICATORS:

Researched School Technology Best Practices

In 2011-2012, the Labrador School Board conducted research on what best practices had been utilized to incorporate technology as a basis for 21st Century Learning.

- This research was conducted through an environmental scan of what was happening in the province, country and internationally. At the provincial level, information sharing took place at various conferences in which school and district staff discussed technology intervention. Attendance at National and International conferences, such as the National School Trustees Association in Boston also provided information. Also, probably the most significant influence was research completed by the District. This has brought us into contact with such organizations as www.21stcenturyskills.org and www.1stc.org, both leading organizations in technology education.
- Some of the information found through the research included:
 - School technology best practices are the foundational basis for 21st Century Learning. This would require students to be equipped with the skills of communication and creative and critical thinking, within an environment that utilizes technology on a daily basis. For maximum skill development, these skills must be incorporated into the daily learning of students.
 - The role of teachers has evolved from knowledge provider to knowledge facilitator. Access to the internet has provided such an enriched environment. To maximize it, we must move from control to facilitation.
 - Students and staff will require inservicing on the responsible use of technology. Topics to be covered are cyber bullying, sexting and distinguishing between good and bad sources.
 - Schools require optimal connectivity to the World Wide Web. School practices will reflect student use of technology (i.e. cellphones, smart phones, etc.) within the school day.
- Based upon the research the Board's technology plan will focus on:
 - The focus should be on the acquisition of 21st Century Skills (co-operation, collaboration, creative and critical thinking) and technology will be used to support this acquisition, rather than the reverse.
 - Present connectivity available to schools needs to be upgraded if students are to gain maximum use of technology.
 - Students require training in the responsible use of technology.
 - Incorporating technology into the school environment is essential to meeting the needs of today's learner.

Compiled Inventory of Current SmartBoard-based Lesson Plans

During the 2011-2012 school year, District staff compiled an inventory of SmartBoard lesson plans for the curriculum areas of Math, Science, English and Social Studies.

- Through the District Focus on Collaborative Learning Opportunities (PLC) a structure was developed for the development and sharing of the Smart-based Lesson Plans

- Present Smart-based Lesson Plans are stored and accessed through the curriculum sites in the First Class web pages. The Literacy Numeracy Teachers have developed ten lessons per grade level in K-6 Math
- The 21st Century Technology Itinerant has developed five curriculum projects to be utilized in the K-6 area. These projects incorporate the SmartBoard information, morning routines, History Picks project for Social Studies, and the writing congress. All are available on the First Class curriculum site.
- Each school had a minimum of three teachers inserviced on the use of SmartBoard technology for assessment. In conjunction with this, schools have been provided clickers for interactive assessment tools.
- The inventory of Smart-based lesson plans is a fluid number given that it depends upon a number of diverse sources for its provision.

Identified Gaps in Technology Use in the District

In 2011-2012, the Labrador School Board identified the gaps in the present use of technology within the District.

- Based upon the goal of creating Digital Citizenship (which is the ability to navigate the digital world, safely, responsibly and ethically) within the organization, present use of technology has been analyzed to identify gaps. Existing District technological practices and capabilities were compared to the standards required by the 21st Century Learning Plan to identify the gaps. These gaps have been summarized into the areas of connectivity, wireless technology, student access to technology, 21st Century Learning, and professional learning opportunities for staff.
- Student access to technology is limited by the lack of high speed connectivity and wireless technology into the curriculum and the ability of students to use their own technology within the classroom environment. Though the issue is significant in the remote communities, it is also an issue in the urban areas.
- Schools in both the urban and rural setting require an increase in connectivity through fibre optics. At present no school has optimal connectivity.
- At present, four schools have minimal wireless access. This needs to be increased so that all schools can incorporate wireless technology into the daily operations of students and staff.
- District policy and practice limits student use of cell phones and alternate technologies within the school environment.

Developed Plan for Enhanced Use of Technology

- Based upon the research surrounding 21st Century Learning and the results of an environmental scan of District infrastructure and operational practices, a plan was developed in 2011-2012 to enhance the use of technology.
- The plan is a living document that has identified twelve open ended categories that go from Communication to Improved Workflow. Improvements are to be sought in all categories.
- The plan for 21st Century Learning will be presented to all levels of the organization to enhance the optimal effect of its implementation.



Rigolet

DISCUSSION OF RESULTS

The objective for 2011-2012 which was the development of a plan for the enhanced use of technology throughout the District was achieved. The 21st Century Learning Plan was developed on the findings of the research on best practices in technology integration. Through an environmental scan which compared present status to the research plan, specified action items were developed. Upon completion of the plan, it has been conveyed to all stakeholders of the organization.

OBJECTIVE FOR 2012-2013:

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

MEASURE: Implemented the technology plan

INDICATORS:

- Increased the number of students who have had Responsible Use of Technology training from 105 to all students in Grades four to twelve
- Identified the infrastructure improvements in wireless and connectivity technologies
- Improved workflow for staff through implementation of technology initiatives
- Increased the number of schools who have incorporated BYOT (Bring Your Own Technology) practices in their schools from zero to four



Mud Lake School

ISSUE THREE: SAFE AND CARING SCHOOLS

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

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

During the 2011-2012 school year, the District held a two day Safe and Caring Schools workshop with two representatives from each school. In two targeted middle schools, the primary system of Positive Behaviour Supports (PBS) was the focus, with the development of behavioural matrices and the explicit teaching and modeling of expected behaviours.

2011-2014

GOAL THREE:

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

MEASURE: Enhanced School Environments

INDICATORS:

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

2011-2012

OBJECTIVE:

By June 30, 2012, the Labrador School Board will have begun drafting a safe and caring schools strategy

MEASURE:

Begun draft of safe and caring schools strategy

INDICATORS:

Compiled Necessary Statistical Data

During 2011-2012, the Labrador School Board compiled statistical data on student attendance and behaviours by school.

- Presently the District tracks student attendance on a monthly and yearly basis. Based on this data, two schools have been identified as having an attendance issue. Other issues have arisen regarding attendance prior to mid-year and Easter breaks, and with Level II students.
- The District requires that schools inform Board Office of student suspensions. These numbers are tracked by school and grade level. One school has been identified as having an above-average number of suspensions for Junior High.
- The District requires all bullying incidents to be reported on a separate form. The lack of incidents would indicate that there are no incidents, but this is not accurate. The Board is waiting for a provincially created form to provide more specific data.
- The Quality of Life Survey was administered to Grades two, five and seven to twelve. The survey showed positive results in many of our schools at all grade levels. However, some concerns did become evident. This information will be used to improve in areas of concern.
- Two schools of a Grade four to seven configuration have been administered the Olweus Bullying Questionnaire to grasp the nature and scope of bullying behaviors. These results have been discussed with staffs. Information gathered from this questionnaire include:
 - Have you been bullied in the last couple of months?
 - What is the frequency?
 - Method/means of the bullying?
 - Who did the bullying?

- Did you tell anyone?
- Did you argue back? Try to stop it?

Completed Inventory of Building Requirements

In 2011-2012, the Labrador School Board completed an inventory of building requirements.

- Each school developed an annual planning document identifying areas of improvement
- Each school building was inspected by the Manager of Plants and Facilities and an annual report was developed on the status of the building
- A work plan of interventions was developed with Health and Safety issues given first priority
- Based upon incidents of vandalism, theft, etc., school security systems were upgraded to meet changing needs.

Begun Draft of Strategy

During 2011-2012, the Labrador School Board began drafting the Safe and Caring Schools Strategy.

- The District Safe and Caring Committee met four times on the topic of updating the Safe and Caring Policy incorporating Department of Education initiatives.
- District Staff, in conjunction with the Safe and Caring Committee, have analyzed the data defining which goals are to be achieved in the plan. Work will continue on the development of this Strategy.

DISCUSSION OF RESULTS

Success throughout the 2011-2012 school year which helped meet our objectives included the following Professional Learning sessions:

- Nonviolent Crisis Intervention
- ASIST (Applied Suicide Intervention Skills Training) is a 2-day interactive workshop that prepares caregivers to provide suicide first aid interventions
- SafeTALK is a three-hour training session in Suicide Alertness
- Mental Health First Aid
- Positive Behaviours Support Sessions
- SuicideTALK is a 90-minute session that invited interested community members to become more aware of the many things that can be done to prevent suicide

- The Mental Health First Aide (MHFA) training course was developed to provide initial support to someone who may be developing a mental health problem or experiencing a mental health crisis.

These initiatives have prepared us to move forward in drafting our plan for the 2012-2013 school year.

OBJECTIVE FOR 2012-2013

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

MEASURE:

Developed strategy

INDICATORS:

- Improved process for tracking of bullying incident(s) and suspensions in all schools
- Reduced office discipline referrals in targeted middle schools based on the recorded data from the 2011-2012 school year
- Developed infrastructure needs for safe and caring school policy

Increased Professional Learning for School Staffs

- Under Safe and Caring School initiatives, held a District-wide two day Safe and Caring conference, including one administrator and one teacher per school
- Inservice two schools on Positive Behavioural Supports for a full day (Queen of Peace Middle School/J. R. Smallwood Middle School)
- This year the plan is to implement Olweus Bullying Prevention Program (OBPP) in Queen of Peace and J. R. Smallwood Middle Schools and to inservice two new schools on Positive Behavioural Supports
- Suicide Intervention: Jens Haven Memorial School and Amos Comenius Memorial School will receive saftTALK and ASIST training.
- Held Hope and Healing workshop with Dr. Frank Campbell to help with postvention and prevention of suicide

Safe and Caring Infrastructure Concerns

- Replace Henry Gordon Academy in Cartwright – not wheelchair accessible
- Replace gym floor at Peacock Primary School, Happy Valley-Goose Bay
- J. R. Smallwood Middle School, Wabush: replace gym floor; brick repair to prevent water entry into building and brick from falling; asbestos abatement from six washrooms
- St. Peter's School, Black Tickle: site drainage to prevent ponding under building.

ISSUE FOUR: LEADERSHIP DEVELOPMENT

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

Leadership capacity and the need for succession planning are essential to the District’s goal of increasing student achievement. Given the number of staff, the age and transient nature of the workforce, structures need to be put in place that focus on increasing leadership capacity. During the 2011-2012, the target was to identify individuals who demonstrated leadership capacity and best practices in developing these capacities. This has led to a more collaborative approach to professional learning and an increased use of technology with the identified individuals.

2011-2014

GOAL FOUR:

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

MEASURE:

Increased Leadership development

INDICATORS:

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

2011-2012

OBJECTIVE:

By June 30, 2012 the Labrador School Board will have developed a plan for increased leadership development throughout the District

MEASURE:

Developed a plan

INDICATORS:

Researched Best Practices in Leadership Development

In 2011-2012, the Labrador School Board conducted research on best practices in leadership development at the provincial and national level.

- Partnered with Memorial University and the Department of Education to develop leadership modules in Educational Leadership, Change Theory and Educational Practices
- The research has identified Change Theory and Professional Learning Communities as key elements in developing Leadership with an organization
- Research findings assisted in the development of the topics for the Provincial Leadership conference in which three of the Board's new administrators attended
- Completed research will help in the development of topics for the monthly and quarterly principal meetings and inservices

Identified Individuals to Access Leadership Opportunities

During 2011-2012, the Labrador School Board identified potential candidates to access leadership opportunities.

- Each school identified lead teachers to avail of professional learning opportunities for the strategic areas. The expectation of participation is that each would take a leadership role within their learning environment
- Vice-Principals were identified as a group to be provided greater opportunity to participate in growth opportunities such as District meetings and professional learning sessions
- Department Heads were also identified to become more involved in the administrative aspects of the school to assist in their leadership development
- Lead Teachers were identified in certain areas (busing and maintenance) to take leadership roles and training when available
- The Board continued to support potential leadership candidates who apply for Educational leave
- As part of the succession planning for senior administration, information sharing and decision making is done in a more collaborative manner. Thus, individuals will be better equipped to transition into areas of greater responsibility as the need arises due to retirements.



Lake Melville School

Implemented Professional Learning Plans

In 2011-2012, the Labrador School Board implemented Professional Learning Plans for its principals, but was not successful in doing so with its Managers and Senior Administration.

- All school administrators were required to complete the Professional Learning Plan (PLP)
- However, the Managers and Senior Administration Professional Learning Plan is in the development stage. This delay was due to workload issues, in that given the number of priorities and the lack of human resources, the creation of PLPs for Managers and Senior Administration had to be deferred.

DISCUSSION OF RESULTS

The Labrador School Board has developed a plan that will lead to increased leadership capacity throughout the District. Individuals such as Vice-Principals, lead teachers and/or lead hands have been identified and will now be invited to attend leadership meetings and receive more intensive training. Through a more collaborative and pro-active approach to succession planning, the District will be in a better place to meet its leadership needs.

OBJECTIVE FOR 2012-2013:

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

MEASURE:

Begun implementation of leadership development opportunities

INDICATORS:

- Completed professional learning plans
- Offered leadership development sessions for identified individuals

HIGHLIGHTS AND ACCOMPLISHMENTS

The 2011-2012 school year was marked with the following accomplishments:

Professional Learning Plans

- The Professional Learning Plans were implemented with all teachers and school administrators. The plans and the approach taken were viewed as being more efficient and effective by the participants. This was achieved on the change from a paper driven project format to a self-directed professional learning focus.

Infrastructure Upgrades

- With the enhanced support of the Department of Education significant improvements were made to enhance Board Infrastructure. Building envelopes were enhanced with new roofs (Lake Melville School and Menihek High School); new gym floors (Jens Haven Memorial School); lighting upgrades (St. Peter's School and Peacock Primary School) and a new teacherage was built in Nain for two teachers. This is in line with 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 and air quality, fire and life safety issues components.

Improved and Increased Communication Through Technology

- Each school was equipped with a Polycom unit which allows visual interaction between schools. Program Specialists provide support through Polycom sessions with new teachers.
- The six rural schools on the North and South coasts had professional learning sessions scheduled on a bi-weekly basis. Junior High teachers meet virtually as subject groups (Math and English) to plan curriculum and exchange best practices.
- Professional Learning opportunities were provided to all staff (support and teachers) through Synchronous and Asynchronous sessions. (*Synchronous* refers to real time/live and *Asynchronous* refers to independent learning/taped).

21st Century Learning Projects

- The pilot project at Mealy Mountain with 21st Century Learning was a resounding success. This project aimed at incorporating technology into the daily classroom routine of two hundred and forty junior high students. Through the provision of one hundred and twenty Notebooks, extensive professional learning opportunities with staff and collaboration with Western School District, the use of technology to support the skills of communication, collaboration, critical and creative thinking become embedded in the learning experience of students and staff.
- The utilization of a staffing unit to become a 21st Century Itinerant realized significant gains with including 21st Century Skills into K-6 classrooms. Utilizing a project based approach, classrooms began to utilize technologies such as blogging, intra-school communication, SmartBoards and Historypins.com, which is an international online project in which students share their projects which highlight their personal history.

OPPORTUNITIES AND CHALLENGES AHEAD

Staffing

The accelerated economy of Labrador has created pressure on the Board's ability to hire support staff. This issue is especially significant in Labrador West with vacancies presently existing in the areas of Bus Drivers, Mechanics, and School Janitorial Staff. The Board has applied for the Bus Mechanic under the Market Adjustment Policy to aid in the recruitment and retention of this position.

Teacher Housing

The provision of teacher housing in coastal Labrador continues to be a challenge in the area of teacher recruitment and retention. This issue is compounded by the retirement of long-term employees who own their own residences, and the desire by young employees to have their own accommodations and not share. The lack of housing varies from community to community and year to year, but it is an ongoing issue.

Urbanization

Student enrolment in the rural areas continues to decline as families move to Central and Western Labrador for employment. This creates challenges in curriculum delivery and program maintenance.

Connectivity

The upgrading of the Labrador City fibre optic line and the extension to Central Labrador will result in significant improvements in Broadband services. Reduction in satellite usage should result in benefits to the rural areas.

Inter-Agency Collaboration

The growth of inter-agency co-operation will result in significant efficiencies and effectiveness for the system. Supports for the clients will improve as the various agencies co-ordinate and share their expertise.

Appendix A

APPLICABLE LEGISLATION

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

Duties of Boards

75. (1) A board shall

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

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

Powers of boards

76. (1) A board may

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

- (k) provide, subject to the written permission of the parent of the student concerned and in conjunction with the appropriate officials responsible for traffic control in the area, a system of school patrols in which a student may assist in the control of motor vehicle traffic on highways or elsewhere so far as the traffic may affect a student going to or from the school;
 - (l) raise money, subject to the prior written approval of the minister, upon its corporate credit and for the purpose of the board;
 - (m) sell or lease property for the purpose of the board, subject to the prior written approval of the minister;
 - (n) levy a fee for the transportation of students; and
 - (o) become a member of a provincial association of school boards and pay a required membership fee.
- (2) Notwithstanding section 75 or subsection (1) of this section, a board may close a school only after the parents of students affected have been given an opportunity to make representations to the board.



Aerial View Happy Valley-Goose Bay

Appendix B

Table 1—Student Population as of June 2012

CHANGE IN STUDENT POPULATION																			
	K	Gd. 1	Gd. 2	Gd. 3	Gd. 4	Gd. 5	Gd. 6	Gd. 7	Gd. 8	Gd. 9	L. I	L. II	L. III	L. IV	Total Sept. 2011	Total Sept. 2010	Change	Total June 2012	Change Sept. 11/ June 12
JHMS	23	15	17	19	13	12	25	18	16	19	28	18	18	1	242	232	+10	229	-13
ACMS	9	5	12	8	8	9	10	11	7	11	12	7	5	1	115	132	-17	110	-5
BLMS	4	1	2	1	5	4	2	4	4	4	2	2	3		38	43	-5	37	-1
JCEMS	6	4	4	4	6	0	7	4	11	4	3	4	4	3	64	68	-4	67	+3
NLA	2	6	7	5	2	3	2	7	2	2	2	4	1		45	49	-4	46	+1
HGA	7	7	4	5	4	4	7	9	7	0	5	11	9		79	81	-2	78	-1
SPS	1	6	1	2	0	4	1	4	2	1	3	1	0	1	27	33	-6	24	-3
LMS	7	7	12	10	4	7	6	7	8	10	9	12	4	1	104	98	+6	99	-5
MLS			1							1					2	3	-1	2	
PPS	79	79	98	76											332	345	-13	340	+8
QPMS					91	77	90	106							364	396	-32	360	-4
MMC									111	97	104	93	101	15	521	509	+12	500	-21
APLPS	101	107	98	106											412	399	+13	427	+15
JRSMS					100	107	92	119							418	434	-16	421	+3
MHS									128	136	128	119	104	13	628	592	+36	605	-23
Totals	239	237	256	236	233	227	242	289	296	285	296	271	249	35	3391	3414	-23	3345	-46

Notes for Table 1

JHMS - Jens Haven Memorial School, Nain

ACMS - Amos Comenius Memorial School

BLMS - B. L. Morrison School

JCEMS - J.C. Erhardt Memorial School, Makkovik

NLA - Northern Lights Academy, Rigolet

HGA - Henry Gordon Academy, Cartwright

SPS - St. Peter's School, Black Tickle

LMS - Lake Melville School, North West River

MLS - Mud Lake School, Mud Lake

PPS - Peacock Primary School, Happy Valley-Goose Bay

QPMS - Queen of Peace Middle School, Happy Valley-Goose Bay

MMC - Mealy Mountain Collegiate, Happy Valley-Goose Bay

APL - A.P. Low School, Labrador City

JRSMS - J.R. Smallwood Middle School, Wabush

MHS - Menihok High School, Labrador City

Appendix C

FINANCIAL STATEMENTS



LABRADOR SCHOOL BOARD

Financial statements

Year Ended June 30, 2012



HARRIS RYAN
Chartered Accountants



LABRADOR SCHOOL BOARD

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Year Ended June 30, 2012

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INDEPENDENT AUDITORS' REPORT

To the Trustees of Labrador School Board

We have audited the accompanying financial statements of Labrador School Board, which comprise the Statement of Financial Position as at June 30, 2012 and the Statements of Current Revenues, Expenditures, and Board Deficiency, Changes in Capital Fund and Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Labrador School Board as at June 30, 2012 and the results of its operations, capital fund and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Other matters

The prior year's financial statements, presented for comparative purposes, were audited by another firm of chartered accountants who expressed a qualified opinion on October 28, 2011.

St. John's, Newfoundland and Labrador
September 26, 2012


HARRIS RYAN
CHARTERED ACCOUNTANTS

LABRADOR SCHOOL BOARD
Statement of Financial Position

June 30, 2012

	2012	2,011
ASSETS		
CURRENT		
Cash (Supplementary Information 1)	\$ 754,256	\$ 1,519,043
Short-term Investments (Supplementary Information 2)	3,510,062	3,021,099
Accounts Receivable (Note 4)	5,478,058	4,644,153
Prepaid Expenses (Supplementary Information 3)	19,978	15,513
	9,762,354	9,199,808
CAPITAL ASSETS (Schedule 8)	67,528,598	70,461,026
	\$ 77,290,952	\$ 79,660,834
LIABILITIES		
CURRENT		
Bank indebtedness	\$ -	\$ -
Accounts Payable	7,540,143	7,405,589
Current maturities (Schedule 9B)	172,820	152,323
	7,712,963	7,557,912
LONG TERM DEBT (Schedule 9)	1,088,359	633,202
ACCRUED SUPPORT STAFF SEVERANCE (Note 3)	959,322	956,402
ACCRUED TEACHER SEVERANCE (Note 3)	6,220,039	6,048,680
ACCRUED EXECUTIVE STAFF PAID LEAVE (Note 3)	255,447	265,286
	16,236,130	15,461,481
CONTINGENT LIABILITIES (Note 10)		
BOARD EQUITY		
Investment In Capital Assets (Note 8)	67,468,105	70,469,927
Board deficiency	(6,492,317)	(6,332,295)
Restricted Fund - Labrador West School Committee (Note 7)	79,034	61,721
	61,054,822	64,199,353
	\$ 77,290,952	\$ 79,660,834

Signed on Behalf of the Board:

Director

Director

LABRADOR SCHOOL BOARD**Statement of Current Revenues, Expenditures, and Board Deficiency****Year Ended June 30, 2012**

	2012	2011
CURRENT REVENUES (Schedule 1)		
Local taxation	\$ -	\$ -
Provincial Government and other grants	46,265,882	42,814,092
Donations	-	-
Ancillary Services	257,112	240,684
Miscellaneous	33,246	45,165
	46,556,241	43,099,941
CURRENT EXPENDITURES		
Administration (Schedule 2)	2,185,024	1,936,580
Instruction (Schedule 3)	35,225,568	33,417,118
Operations and maintenance (Schedule 4)	6,145,385	5,107,147
Pupil transportation (Schedule 5)	2,819,620	2,381,421
Ancillary services (Schedule 6)	172,282	243,123
Interest (Schedule 9C)	6,863	7,364
	46,554,742	43,092,754
Excess of revenue over expenditures before undernoted items	1,499	7,187
Teacher severance	(171,360)	(138,745)
Executive staff paid leave	9,839	(82,218)
Net decrease in board equity	(160,022)	(213,775)
BOARD DEFICIENCY, beginning of year	(6,332,295)	(6,118,519)
BOARD DEFICIENCY, end of year	\$ (6,492,317)	\$ (6,332,295)

LABRADOR SCHOOL BOARD
Statement of Changes in Capital Fund
Year Ended June 30, 2012

		2012	2011
70	CAPITAL RECEIPTS		
71	PROCEEDS FROM BANK LOANS		
	14 School construction	\$ -	\$ -
	12 Equipment	-	-
	13 Service vehicles	-	-
	14 Pupil transportation	674,844	363,373
	15 Other - energy performance contracting	-	-
		674,844	363,373
72	EIC GRANTS		
	11 School construction and equipment	-	40,110
	13 Other	364,249	590,990
		364,249	631,100
73	DONATIONS		
	11 Cash receipts	-	-
	12 Non-cash receipts	-	-
	13 Restricted use	-	-
		-	-
74	SALE OF CAPITAL ASSETS PROCEEDS		
	11 Land	1	-
	12 Buildings	-	-
	13 Equipment	-	-
	14 Service vehicles	-	-
	15 Pupil transportation vehicles	14,057	6,190
	16 Other	-	-
		14,058	6,190
75	OTHER CAPITAL REVENUES		
	11 Interest on capital fund investments	-	-
	12 Premiums on debentures	-	-
	13 Recoveries of expenditures	-	-
	15 Insurance proceeds	-	-
	17 Miscellaneous	-	-
		-	-
	TOTAL CAPITAL RECEIPTS		
77	TRANSFER FROM RESERVE ACCOUNT	-	-
78	TRANSFER FROM CURRENT FUND	55,336	118,802
		55,336	118,802
	TOTAL	\$ 1,108,487	\$ 1,119,465

LABRADOR SCHOOL BOARD
Statement of Changes in Capital Fund
Year Ended June 30, 2012

	2012	2011
80 CAPITAL DISBURSEMENTS		
81 ADDITIONS TO CAPITAL ASSETS		
11 Land and sites	\$ 169,291	\$ 30,740
12 Building	-	693,900
13 Furniture and equipment - school	-	-
14 Furniture and equipment - other	-	-
15 Services vehicles	69,394	-
16 Pupil transportation	674,844	363,373
17 Other	194,958	31,452
	1,108,487	1,119,465
82 PRINCIPAL REPAYMENT OF LOANS		
11 School construction	-	-
12 Equipment	-	-
13 Services vehicles	-	-
14 Other - teachers' residences	-	-
	-	-
83 MISCELLANEOUS DISBURSEMENTS		
13 Other	-	-
	-	-
TOTAL CAPITAL DISBURSEMENTS	\$ 1,108,487	\$ 1,119,465

LABRADOR SCHOOL BOARD**Statement of Cash Flows****Year Ended June 30, 2012**

	2012	2011
OPERATING ACTIVITIES		
Net decrease in board equity	\$ (160,022)	\$ (213,775)
Items not affecting cash:		
Teachers' severance	171,360	113,227
Teachers' summer pay	149,771	(18,331)
Executive staff paid leave	(9,839)	82,218
Support staff severance	2,920	66,257
Net change in other equity	1,056,406	1,120,415
	<u>1,210,596</u>	<u>1,150,011</u>
Changes in non-cash working capital		
Accounts receivable	(833,905)	331,406
Accounts payable	781	518,426
Prepaid expenses	(4,465)	44,003
Deferred revenue	(15,998)	240,090
	<u>(853,587)</u>	<u>1,133,925</u>
Cash flow from (used by) operating activities	<u>357,010</u>	<u>2,283,936</u>
FINANCING ACTIVITIES		
Increase in long-term debt	\$ 674,844	\$ 350,758
Repayment of long-term debt	(199,190)	(193,475)
	<u>475,654</u>	<u>157,283</u>
INVESTING ACTIVITY		
Purchase of capital assets	(1,108,487)	(1,119,465)
Purchase of short-term investments	(488,963)	(2,510,881)
	<u>(1,597,450)</u>	<u>(3,630,346)</u>
INCREASE (DECREASE) IN CASH FLOW	(764,787)	(1,189,127)
Cash - beginning of year	<u>1,519,043</u>	<u>2,708,170</u>
CASH - END OF YEAR	\$ 754,256	\$ 1,519,043

LABRADOR SCHOOL BOARD
Schedule 1 - Current Revenues
Year Ended June 30, 2012

		2012	2011
CURRENT REVENUES			
31	10 Local taxation	\$ -	\$ -
	11 School taxes	-	-
32	PROVINCIAL GOVERNMENT AND OTHER GRANTS		
	10 Regular operating grants	7,636,427	7,291,081
	11 Maintenance operating grant	1,114,158	313,174
	12 Special grants (See below)	2,731,523	3,112,193
	13 Payroll tax	-	-
	SALARIES AND BENEFITS		
	17 Directors and assistant directors	791,417	661,030
	21 Regular teachers	28,716,308	26,908,969
	22 Student assistants	711,958	621,872
	23 Substitute teachers	1,050,783	969,606
	30 PUPIL TRANSPORTATION		
	31 Board owned	2,838,618	2,357,835
	32 Contracted	20,593	15,200
	33 Special needs	29,801	8,385
	34 Other	624,296	554,748
33	10 DONATIONS		
	12 Cash receipts	-	-
	13 Non-cash receipts	-	-
	14 Restricted use	-	-
34	10 ANCILLARY SERVICES		
	11 Revenue from rental of residences	257,112	240,684
	15 Interest	33,246	45,165
	21 Revenues from rental of schools and facilities (net)	-	-
	22 Internally generated funds	-	-
	31 Cafeterias	-	-
	32 Other	-	-
		\$ 46,556,241	\$ 43,099,941
SPECIAL GRANTS			
	Fiscal finance agreement	\$ 2,338,965	\$ 2,537,464
	Adult basic education	134,757	108,035
	Natuashish grant	-	-
	Sheshatshiu grant	-	-
	Mining company	-	-
	Francophone	54,000	74,340
	French immersion	20,636	20,365
	Grenfell	29,047	139,869
	Aboriginal education and initiatives	154,118	232,120
		\$ 2,731,523	\$ 3,112,193

LABRADOR SCHOOL BOARD**Schedule 2 - Administrative Expenditures****Year Ended June 30, 2012**

	2012	2011
51		
11 Salaries and benefits - director and assistant directors	\$ 787,838	\$ 661,030
12 Salaries and benefits - board office personnel	922,332	831,901
13 Office supplies	19,793	22,928
14 Replacement furniture and equipment	32,315	9,060
15 Postage	7,249	21,987
16 Telephone	49,456	65,026
17 Office equipment rentals and repairs	14,199	12,090
18 Bank charges	-	-
19 Electricity	5,017	5,218
21 Fuel	-	-
22 Insurance	2,448	2,448
23 Repairs and maintenance (office building)	-	-
24 Travel	123,120	124,843
25 Board meetings expenses	71,677	59,488
26 Election expenses	-	-
27 Professional fees	46,103	47,208
28 Advertising	58,835	34,390
29 Membership dues	24,094	21,030
31 Municipal taxes	3,544	3,544
34 Miscellaneous expenses	1,609	598
35 Payroll tax	15,395	13,789
	\$ 2,185,024	\$ 1,936,580

LABRADOR SCHOOL BOARD

Schedule 3 - Instruction Expenditures

Year Ended June 30, 2012

	2012	2011
52 10 Instructional salaries (gross)		
11 Teachers' salaries - regular	\$ 25,172,430	\$ 23,515,631
12 Teachers' salaries - substitute	924,158	847,726
13 Teachers' salaries - board paid	181,822	167,967
13 Teachers' salaries - student assistants	711,958	609,115
14 Augmentation	-	-
15 Employee benefits	3,681,428	3,509,584
16 School secretaries - salaries and benefits	740,742	695,684
17 Payroll tax	33,412	30,106
18 Other instructional salaries and benefits	1,373,674	1,327,187
	32,819,623	30,703,000
52 40 Instructional materials	-	-
41 General supplies	363,706	394,165
42 Library resource materials	102,722	64,985
43 Teaching aids	112,437	94,287
44 Textbooks	-	-
Other instructional materials (Note 13)	102,250	244,290
Other - Aboriginal peoples programs (Note 14)	540,220	785,606
	1,221,336	1,583,332
52 60 Instructional furniture and equipment	-	-
61 Replacement	142,809	205,506
62 Rentals and repairs	100,412	103,512
	243,221	309,018
52 80 Instructional staff travel	-	-
81 Program co-ordinators	91,047	87,375
Travel - IT Technicians	30,788	23,945
82 Teachers' travel	9,313	7,697
83 In-service and conference	363,842	326,426
Students' travel	(22)	-
	494,968	445,443
52 90 Other instructional costs	-	-
91 Postage and stationery	6,421	5,890
92 Other - Francophone board funds	-	-
Other - Aboriginal educational initiatives (Note 15)	301,636	228,407
Other - Health and community living	138,362	142,027
	446,419	376,324
	\$ 35,225,568	\$ 33,417,118

LABRADOR SCHOOL BOARD**Schedule 4 - Operations and Maintenance Expenditures****Year Ended June 30, 2012**

	2012	2011
53		
11 Salaries and benefits - janitorial	\$ 1,342,973	\$ 1,139,506
12 Salaries and benefits - maintenance	1,315,950	1,096,927
13 Payroll tax	44,620	58,430
14 Electricity	403,626	376,218
15 Fuel	525,311	346,931
16 Municipal service fees	92,514	99,262
17 Telephone	180,441	178,831
18 Vehicle operating and travel	76,978	75,803
19 Janitorial supplies	103,291	328,164
21 Janitorial equipment	41,520	30,876
22 Repairs and maintenance - buildings	1,288,541	682,460
23 Repairs and maintenance - equipment	15,966	69
24 Contracted services - janitorial	42,901	38,246
25 Snowclearing	163,501	143,627
27 Other - mechanical water and sewer	200,726	236,507
27 Other - salaries and benefits - IT technicians	286,733	268,974
27 Other - maintenance occupation health and safety	19,795	6,318
	\$ 6,145,385	\$ 5,107,147

LABRADOR SCHOOL BOARD

Schedule 5 - Pupil Transportation Expenditures

Year Ended June 30, 2012

	2012	2011
54 10 Operations and Maintenance of Board-Owned Fleet		
11 Salaries and benefits - administration	\$ 195,208	\$ 181,108
12 Salaries and benefits - drivers and mechanics	1,622,691	1,458,334
13 Payroll tax	27,612	25,330
14 Debt repayment - interest	35,974	20,632
15 Debt repayment - principal	-	-
17 Gas and oil	317,734	243,429
18 Licenses	25,978	15,458
19 Insurance	21,114	10,863
21 Repairs and maintenance - fleet	191,942	184,151
22 Repairs and maintenance - building	158,496	27,852
23 Tires and tubes	30,822	16,150
24 Heat and light	15,907	14,551
25 Municipal services	5,364	4,667
26 Snowclearing	14,447	15,482
27 Office supplies	1,121	5,464
29 Travel	8,683	17,262
31 Professional fees	2,000	-
32 Miscellaneous	6,799	4,044
33 Telephone	17,079	24,759
Rent	78,911	78,911
Occupational health and safety training	778	2,452
	2,778,659	2,350,900
54 40 Contracted services		
41 Regular transportation	16,045	17,141
42 Handicapped transportation	24,915	13,380
	40,960	30,521
	\$ 2,819,620	\$ 2,381,421

LABRADOR SCHOOL BOARD
Schedule 6 - Ancillary Services

Year Ended June 30, 2012

		2012	2011
55	ANCILLARY SERVICES		
	11 Operation of teachers' residences	\$ 172,282	\$ 243,123
	13 Janitorial	-	-
	31 Cafeterias	-	-
	32 Other	-	-
		\$ 172,282	\$ 243,123

LABRADOR SCHOOL BOARD
Schedule 7 - Miscellaneous Expenditures
Year Ended June 30, 2012

	2012	2011
57 001 Miscellaneous	\$ -	\$ -

LABRADOR SCHOOL BOARD
Schedule 8 - Details of Capital Assets
Year Ended June 30, 2012

	Cost, June 30 2011	Additions	Disposals	Cost June 30 2012	Accumulated Amortization	Net Book Value 2012
12 210 Land and sites	\$ 160,890	\$ -	\$ -	\$ 160,890	\$ -	\$ 160,890
211 Pavement	150,638	169,291	-	319,929	(23,062)	296,867
	311,528	169,291	-	480,819	(23,062)	457,757
12 220 Buildings	-	-	-	-	-	-
221 Schools	136,925,919	-	-	136,925,919	(75,484,802)	61,441,117
222 Administration	2,723,522	-	-	2,723,522	(2,723,522)	-
223 Residential	8,475,445	-	-	8,475,445	(4,506,339)	3,969,106
224 Recreation	-	-	-	-	-	-
225 Other - maintenance (oil tanks)	344,359	194,958	-	539,317	(284,392)	254,925
	148,469,244	194,958	-	148,664,202	(82,999,055)	65,665,148
12 230 Furniture and equipment	-	-	-	-	-	-
12 240 Vehicles	-	-	-	-	-	-
241 Service vehicles	249,544	69,394	-	318,939	(244,372)	74,566
	249,544	69,394	-	318,939	(244,372)	74,566
12 250 Pupil transportation	-	-	-	-	-	-
251 Land	-	-	-	-	-	-
252 Building	732,941	-	-	732,941	(732,941)	-
253 Vehicles- buses	2,950,098	674,844	(537,339)	3,087,603	(1,756,476)	1,331,127
254 Vehicles - service	-	-	-	-	-	-
255 Equipment	-	-	-	-	-	-
256 Other	-	-	-	-	-	-
	3,683,039	674,844	(537,339)	3,820,544	(2,489,417)	1,331,127
12 260 Miscellaneous capital assets	-	-	-	-	-	-
261 Other	-	-	-	-	-	-
	\$ 152,713,355	\$ 1,108,487	\$ (537,339)	\$ 153,284,504	\$ (85,755,906)	\$ 67,528,598

LABRADOR SCHOOL BOARD
Schedule 9 - Details of long-term debt
Year Ended June 30, 2012

	2012	2011
22 210 LOANS OTHER THAN PUPIL TRANSPORTATION		
211 Bank loans	\$ -	\$ -
212 Mortgages	-	-
213 Vehicle loans (other than buses)	-	-
214 Other	-	-
	-	-
216 Less: Current maturities	-	-
TOTAL LOANS OTHER THAN PUPIL TRANSPORTATION	-	-
52 220 LOANS - PUPIL TRANSPORTATION		
221 Vehicle bank loans		
Scotiabank chattel mortgage with interest at prime minus .25% repaid during the year.	-	3,536
Scotiabank chattel mortgage with interest at prime minus .25% repaid during the year.	-	30,035
Scotiabank chattel mortgage with interest at prime minus .25% (currently 2.75%), repayable in equal monthly principal payments of \$2,172, plus interest to May, 2013. The chattel mortgage is on four school busses with a net book value of \$13,468	23,891	49,954
Scotiabank chattel mortgage with interest at prime minus .25% (currently 2.75%), repayable in equal monthly principal payments of \$581, plus interest to January, 2013. The chattel mortgage is on a school bus with a net book value of \$10,329.	13,941	20,912
Scotiabank chattel mortgage with interest at prime minus .25% (currently 2.75%), repayable in equal monthly principal payments of \$1,696, plus interest to September, 2013. The chattel mortgage is on three school busses with a net book value of \$53,089.	66,139	86,490
Scotiabank chattel mortgage with interest at prime minus .25% (currently 2.75%), repayable in equal monthly principal payments of \$2,924, plus interest to April, 2016. The chattel mortgage is on five school busses with a net book value of \$226,068.	216,320	251,408
Scotiabank chattel mortgage with interest at prime minus .25% (currently 2.75%), repayable in equal monthly principal payments of \$2,523, plus interest to August, 2015. The chattel mortgage is on four school busses with a net book value of \$317,951.	312,914	343,190
Scotiabank chattel mortgage with interest at prime minus .25% (currently 2.75%), repayable in equal monthly principal payments of \$4,687, plus interest to August, 2016. The chattel mortgage is on seven school busses with a net book value of \$646,725.	627,974	-
	1,261,179	785,525
223 Less: Current maturities	(172,820)	(152,323)
TOTAL LOANS - PUPIL TRANSPORTATION	1,088,359	633,202
TOTAL LONG-TERM DEBT	\$ 1,088,359	\$ 633,202

LABRADOR SCHOOL BOARD
Schedule 9A - Summary of long-term debt
Year Ended June 30, 2012

Description	Balance, June 30, 2011	Loans obtained during year	Principal repayment during year	Balance, June 30, 2012
(A) School construction	\$ -	\$ -		\$ -
(B) Equipment	-	-		-
(C) Service vehicles	-	-		-
(D) Other	-	-		-
(E) Bus acquisition	785,525	674,844	(199,190)	1,261,179
	\$ 785,525	\$ 674,844	\$ (199,190)	1,261,179
Less: Current maturities				(172,820)
				\$ 1,088,359

LABRADOR SCHOOL BOARD
Schedule 9B - Schedule of current maturities
Year Ended June 30, 2012

Descriptor	2013	2014	2015	2015	2016
(A) School construction	\$ -	-			
(B) Equipment		-			
(C) Service vehicles		-			
(D) Other		-			
(E) Bus acquisition	172,820	148,930	141,959	797,470	
	\$ 172,820	\$ 148,930	\$ 141,959	\$ 797,470	\$ -

LABRADOR SCHOOL BOARD

Schedule 9C - Schedule Interest Expenditures

Year Ended June 30, 2012

		2012	2011
DESCRIPTION			
012	Capital		
	School construction	\$ -	\$ -
	Equipment	-	-
	Service vehicles	-	-
	Other - teachers' residences	-	-
		-	-
013	Current - operating loans	4,646	-
	Current - supplier interest charges	2,217	7,364
		6,863	7,364
TOTAL INTEREST EXPENDITURES		\$ 6,863	\$ 7,364

LABRADOR SCHOOL BOARD

Supplementary Information

Year Ended June 30, 2012

		2012	2011
1	CASH		
	CURRENT		
11	110 Cash on hand and in bank	\$ -	\$ -
	111 Cash on hand	-	-
	112 Bank - current	(81,356)	152,979
	113 Bank - savings- Labrador West School Committee	1,000	1,000
	113 Bank - bonus savings account	832,058	1,363,855
	114 Bank - teachers' payroll	2,554	1,209
	115 Bank - non-teachers' payroll	-	-
	116 Bank - coupon (debenture)	-	-
	CAPITAL		
11	210 Cash on hand and in bank	-	-
	211 Cash on hand	-	-
	212 Bank - current	-	-
	213 Bank - savings	-	-
	214 Bank - other	-	-
TOTAL CASH ON HAND AND IN BANK		\$ 754,256	\$ 1,519,043
2	SHORT TERM INVESTMENTS		
	CURRENT		
11	121 Term deposits	\$ 3,510,062	\$ 3,021,099
	122 Canada Savings Bonds	-	-
	123 Other	-	-
	CAPITAL		
11	221 Term deposits	-	-
	222 Canada Savings Bonds	-	-
	223 Other	-	-
TOTAL SHORT TERM INVESTMENTS		\$ 3,510,062	\$ 3,021,099
3	PREPAID EXPENSES		
	CURRENT		
11	141 Insurance	\$ -	\$ -
	142 Municipal service fees	19,978	15,513
	143 Supplies	-	-
	144 Other - WHSCC	-	-
	144 Other - travel	-	-
	144 Other - miscellaneous	-	-
	CAPITAL		
11	241 Other	-	-
TOTAL PREPAID EXPENSES		\$ 19,978	\$ 15,513

LABRADOR SCHOOL BOARD

Notes to Financial Statements

Year Ended June 30, 2012

1. DESCRIPTION OF OPERATIONS

The Labrador School Board is a learning organization mandated by the government of Newfoundland and Labrador to organize, administer, and deliver primary, elementary and secondary education within Labrador.

2. CHANGE IN ACCOUNTING POLICY

Effective July 1, 2010, the Board recognized previously unrecorded capital assets and adopted a policy of amortizing all its capital assets. This change in accounting policy has been applied retroactively with restatement of 2011. The adjustment to reflect the new accounting policy has been made to 2011 opening net investment in capital assets and capital assets.

Effect of change on 2011 statement of financial position

Opening net investment in capital assets as previously reported	\$45,639,061
Add: net book value of capital assets recorded	\$27,761,902
<u>Opening investment in capital assets as restated</u>	<u>\$73,400,963</u>

Opening capital assets as previously reported	\$45,629,739
Add: adjustment for unreconciled difference	\$421
Add: net book value of capital assets recorded	\$27,761,902
<u>Opening Capital assets as restated</u>	<u>\$73,392,062</u>

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian Generally Accepted Accounting Principles. These financial statements do not include school based financial activities which would consist of revenues, expenses and net assets controlled by school administration.

The significant accounting policies are as follows:

Fund accounting

Labrador School Board follows the fund basis of accounting. The current fund reports assets, liabilities, revenues and expenses for general operations. The net investment in capital assets represents assets purchased for the use of the Board.

Short term investments

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

Capital assets

Capital assets are stated at cost or deemed cost. Capital assets are amortized over their estimated useful lives at the following rates and methods:

Buildings (Wooden Structure)	25 years	straight line
Buildings (Steel and Masonry)	40 years	straight line

LABRADOR SCHOOL BOARD

Notes to Financial Statements

Year Ended June 30, 2012

3.SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CON'T)

Capital assets (con't)

Pavement	20 years	straight line
Heavy Equipment and vehicles	12 years	straight line
Vehicles	5 years	straight line
Oil tanks	5 years	straight line

Revenue recognition

The Board'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 from the department for operations, transportation and teacher salaries are recognized in the period in which entitlement arises. Funding for capital assets is recognized as a direct charge to the net investment in capital assets. Funding for the teacher severance pay is recorded as revenue when the severance is paid. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Rental revenue is recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Interest revenue is recognized when earned.

Impairment of long-lived assets

Long-lived assets are tested for recoverability whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. The amount of any impairment loss is determined as the excess of the carrying value of the asset over its fair value.

Severance Pay

Certain employees of the Board are entitled to severance pay when their employment with the Board ends. A permanent employee with nine or more years of continuous employment with the Board is entitled to severance pay on resignation, retirement, termination by reason of disability, expiry of recall rights, or death. The amount of severance pay payable is the product obtained by multiplying the employees number of completed (to a maximum of twenty) years' employment by the employees weekly gross pay immediately before the payment becomes due. The liability for severance pay is accrued in the accounts for all employees who have a vested right to receive severance pay.

Severance pay for teachers is paid through the Department of Education.

Executive staff paid leave

Executive staff paid leave is paid through the Department of Education.

Accrued vacation pay

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

LABRADOR SCHOOL BOARD

Notes to Financial Statements

Year Ended June 30, 2012

3.SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CON'T)

Measurement Uncertainty

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the recorded amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in the period in which they become known. Actual results could vary from these estimates.

Pension Costs

Employees of the Board are covered by pension plans administered by the Government of Newfoundland and Labrador. Contributions to the plans are required from both the employees and the Board. The annual contributions for pensions are recognized as a current expenditure.

Future accounting changes

The CICA has issued a new accounting framework applicable to Canadian government enterprises effective for fiscal years beginning on or after January 1, 2012. Effective July 1, 2012 the Board will adopt Public Sector Accounting Standards (PSAB) without not-for-profit provisions. The Board is in the process of determining the impact of PSAB on the financial statements.

Financial instruments

The Board's financial instruments consist of cash, short-term investments, accounts receivable, accounts payable and accrued liabilities, and long term debt.

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

<u>Asset/liability</u>	<u>Classification</u>	<u>Measurement</u>
Cash	Held for trading	Fair value
Short term investments	Held for trading	Fair value
Accounts receivable	Loans and receivables	Amortized cost
Accounts payable and accrued liabilities	Other liabilities	Amortized cost
Long term debt	Other liabilities	Amortized cost

It is management's opinion that the board is not exposed to significant interest, currency or credit risks arising from these financial instruments.

LABRADOR SCHOOL BOARD
Notes to Financial Statements

Year Ended June 30, 2012

		2012	2011
4	ACCOUNTS RECEIVABLE		
	CURRENT		
11	131 Provincial government grant	\$ 5,294,807	\$ 4,411,139
	132 Transportation	-	-
	133 Federal government - HST	111,628	101,624
	134 School taxes	-	-
	136 Other school boards	-	-
	137 Rent	-	-
	138 Interest	-	-
	139 Travel advances and miscellaneous	71,623	131,390
	CAPITAL		
11	231 EIC - construction grants	-	-
	233 Local contributions	-	-
	234 Other school boards	-	-
	235 Other - Department of Education	-	-
		\$ 5,478,058	\$ 4,644,153
5	BANK INDEBTEDNESS		
	CURRENT		
21	131 Operating credit	\$ -	\$ -
	132 Current account	-	-
		\$ -	\$ -
6	ACCOUNTS PAYABLE AND ACCRUED LIABILITIES		
	CURRENT		
21	111 Trade payables	\$ 581,660	\$ 780,892
	112 Accrued liabilities	43,725	28,188
	113 Accrued interest	-	-
	114 Accrued wages	644,571	466,468
	115 Payroll deductions	63,620	57,246
	116 Retail sales tax	-	-
	117 Deferred grants	2,642,808	2,658,805
	119 Summer pay - teachers	3,563,760	3,413,989
	122 Department of Education	-	-
	CAPITAL		
21	211 Trade payables	-	-
	212 Accrued liabilities	-	-
	213 Accrued interest	-	-
	217 Deferred grants	-	-
	218 Other	-	-
		\$ 7,540,143	\$ 7,405,589

LABRADOR SCHOOL BOARD
Notes to Financial Statements
Year Ended June 30, 2012

	2012	2011
7 RESTRICTED FUND		
Labrador West School Committee	\$ 79,034	\$ 61,721

The restricted fund must be used for projects in the Labrador West area.

8 INVESTMENT IN CAPITAL ASSETS

Balance, beginning (Note 2)	\$ 70,469,927	\$ 73,400,963
Add:		
Transfers from current to capital fund	-	-
Proceeds from sale of capital assets	-	-
Proceeds from sale of capital assets	-	-
Proceeds from capital loans - pupil transportation	674,844	363,373
Capital grants	364,249	756,093
Deduct:		
Amortization	(4,040,915)	(4,050,502)
Cost of assets sold	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	\$ 67,468,105	\$ 70,469,927

LABRADOR SCHOOL BOARD

Notes to Financial Statements

Year Ended June 30, 2012

9. CAPITAL MANAGEMENT

The Board's objective when managing its capital is to safeguard its ability to continue as a going concern so it can continue to provide services to its students. The Board is not permitted to incur deficits without approval. Annual budgets are developed and monitored to ensure the Board's capital is maintained at an appropriate level.

10. CONTINGENT LIABILITIES

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

A human rights complaint has been filed against the Board. A response to this complaint has been filed on behalf of the Board. The Board is awaiting a determination by the Human Rights Commission as to whether the complaint will be referred to a Board of Inquiry.

Four class action law suits have been commenced by former residential school students and their families against the Government of Canada for various claims arising out of the operation of residential schools in Labrador. The Federal Government has applied to add the Labrador School Board as a defendant to the four class actions. The Board has opposed the application. A decision of the Supreme Court of Newfoundland and Labrador is pending.

11. COMMITMENTS

The Board has entered into various operating leases for equipment with estimated future payments as follows:

2013	\$31,315
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12 COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform to the current years presentation.

LABRADOR SCHOOL BOARD
Notes to Financial Statements
Year Ended June 30, 2012

	2012	2011
13 Other Instructional materials		
Stepping Into the Future	\$ 3,201	\$ 6,226
Special projects	24,939	2,071
Books	6,623	53,971
Grenfell programs	29,047	139,869
Mathematics promotions	11,636	12,203
Inclusive education	14,130	24,320
Heritage Fair project	12,674	2,002
Fine Arts Equipment	-	3,628
	\$ 102,250	\$ 244,290
14 Other - Aboriginal peoples programs		
Inuktitut language	\$ 54,996	\$ 165,411
Labrador Studies	70,417	53,201
Modern Technology	122,745	118,172
Teacher Orientation - North Coast	34,505	24,590
Creative Arts Festival	33,786	33,443
Lifeskills Program	68,167	69,294
Special Projects	116,444	286,555
Labrador North Sports Meet	39,160	34,940
	\$ 540,220	\$ 785,606
15 Other - Aboriginal educational initiatives		
Student Travel Women in Skilled Trades	\$ 13,348	\$ -
Senior High Inosivut	10,433	-
Senior High TI Inspire Math	3,948	-
Intermediate Smart Response	7,762	-
Intermediate Career Crusing	5,411	-
Elementary Smart Response (4 - 6)	6,866	-
Intermediate Technology Intergration Pilot	14,051	-
Positive Action for Student Success	1,266	6,311
Safe & Caring Schools	19,233	1,000
Autism Learning Circules	6,427	-
Marth Kaufield	854	527
Inclusion Practices	769	-
Student Pan Labrador Choir	16,826	-
Student Junior Jamboree	49	-
Heritage Fair	14,749	-
Drama Festival	20,422	29,402
Student Leadership	5,104	-
Interchange Program	-	11,569
Enhanced Guidance Program Salary	77,645	161,248
Aboriginal Phillpott Funds	54,957	2,627
Enhanced After School Program	21,516	15,723
	\$ 301,636	\$ 228,407