

# WESTERN SCHOOL BOARD ANNUAL REPORT

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## Chairperson's Message

On behalf of the trustees of the Western School Board, I am pleased to present the 2005-06 Annual Report marking the completion of our second year as a school district.

The Western School District covers a vast geographical area from Norman Bay on the South Coast of Labrador to Francois on the South Coast of Newfoundland. The Board has a central office in Corner Brook, with regional offices in Lower Cove and Stephenville. During the 2005-06 school year, the Board was responsible for the administration of 78 schools, 14,309 students, and a permanent staff of 1,676 teaching and support staff.

The Board worked diligently toward four major strategic goals for the year:

- To refine the framework and processes of governance.
- To continue to maintain a strong focus on student learning.
- To continue to maintain a strong focus on organizational learning.
- To continue to establish and maintain a structure to ensure the acquisition and wise use of resources.

As noted in the Report, the Board was successful in achieving most of these goals, but not without many challenges, especially in the area of human and financial resources.

There are still challenges ahead for the Board of Trustees. These challenges include the completion of a Strategic Plan in accordance with the Transparency and Accountability Act, and the further completion and implementation of policies of the Western School District.

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

My statements above are on behalf of the Western School Board and are indicative of our accountability for the actual results reported.



Donald I. Brown, Chair

## **Overview**

The Western School District was officially established on September 1, 2004, with an interim Board of Trustees appointed by the Minister from previously existing boards and the public at large. The first fully elected Board took office in October of 2005. As such, the Western School District is still in the process of formalizing goals and articulating its vision and mission. This process involves the honoring and continuation of the mandates of three previous boards, as well as the establishing of commitments and directions for the entire Western School District. The vision and mission of the Western School District are developed from, and reflect the commitments of, the previous three boards.

### **Vision**

The Western School District envisions a student-centred learning environment where home, school and community work in unison toward the achievement of excellence in education. This is exemplified by a commitment to high student achievement, literacy, professional growth and development, interdependence and reliance on technology, strong human relations, and the preparation of students for life. Central to this vision is the necessity for all participants to work together in achieving common goals.

The Western School District aspires to become an exemplary educational organization offering superior, diverse and challenging learning experiences while engaging learners in their personal growth and development in a responsible and respectful learning environment.

The Western School District is committed to a school district where students achieve to their fullest potential in an enriching and innovative school environment that promotes lifelong learning and success in meeting the challenges of the global village.

### **Mission**

The mission of the Western School District, in partnership with the home and community, is to encourage and promote the growth and achievement of all learners in a supportive learning environment which provides fairness of educational opportunity for all.

The Western School District, in partnership with the community, is committed to providing “student-centred” learning opportunities in safe, nurturing environments, enabling students to achieve their full potential as lifelong learners and responsible citizens in a global society.

The Western School District is dedicated to working collaboratively to create a community of life-long learners by fostering the pursuit of excellence in a respectful, caring and just environment that prepares students for the future.

## Lines of Business

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

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

The overriding goals of the Western School District, which support the Board's lines of business, can be best expressed as follows:

- Student Learning
- Organizational Learning
- Acquisition and Wise Use of Resources

## Demographics/Number of Employees

The following information shows the demographics of the Western School District during the 2005-06 school year.

- |   |                          |
|---|--------------------------|
| ▪ 15 trustees                             |                          |
| ▪ 78 schools (four fewer than in 2004-05) |                          |
| ▪ 14,309 students                         |                          |
| ▪ 1,158 educators                         | for a permanent staff of |
| ▪ 518 support staff                       | 1,676                    |

Schools in the Western School District range in size from two students (Grand Bruit) to 635 students (Stephenville High). The average size is 183 students. There are 32 schools below 100; 14 between 100 and 200; 24 between 200 and 400; and 8 schools over 400. Thirty schools are K-12 facilities.

## Physical Location

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

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

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

## **Shared Commitments**

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

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

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

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

School councils are formalized legislated advisory bodies which also interact with school boards within the parameters of the *Schools Act, 1997*. School Councils are valuable partners with the Western School District, and provide support, along with the Board, for the involvement of parents and the community in the education of students.

## **Highlights and Accomplishments**

The levels of administrative, program, and support staff created a challenging environment in the first year of the newly elected Board.

### **The Western School Board was able to:**

- Continue significant work regarding the creation of a framework and processes for governance which included:
  - ▶ election of the new Board and establishing of new committee membership;
  - ▶ continuance of a strong educational focus for the district on the goals of student learning, organizational learning, and the acquisition and wise use of resources;
  - ▶ achieving staffing adjustments in technology, purchasing, and administration, and in achieving commitments from government for further staffing adjustments;
  - ▶ completion and public release of Long-Term Educational Plan (Capital and Organizational) for the Western School District.
  
- Experience continued success in maintaining a strong focus on student learning which included:
  - ▶ continued articulation and implementation of the Student Learning goal;
  - ▶ continued focus on instruction and professional development;
  - ▶ reshaping of the Professional Development Model to provide better opportunities to address both individual teacher and organizational goals;
  - ▶ development and implementation of a Learning Plan 2005-08, focusing on student assessment and professional development initiatives to support student learning;
  - ▶ expansion of enrichment initiatives throughout the district;
  - ▶ a strong focus on the Arts;
  - ▶ the development of common report cards (K-6) and of common evaluation guidelines for Grades 7-12;
  - ▶ development and delivery of many initiatives in the promotion of safe and caring school environments;
  - ▶ development of a Tobacco Free Environment Policy and Nutrition Policy, which impact on the conditions for learning.
  
- Experience substantial success in creating a strong focus on organizational learning which included :
  - ▶ implementation of the Professional Growth and Development Program for all teachers;
  - ▶ leadership development opportunities for administrators;
  - ▶ successful recruitment for the 2006-07 school year, and maintaining of instructional programs;
  - ▶ orientation session and teacher induction program for all new teachers of the Western School District;

- ▶ implementation of an efficient human resources management system for record keeping related to support staff.
- Realize meaningful success in the creation of structures to ensure the efficient and effective management of available resources which included:
  - ▶ development and monitoring of a balanced district budget;
  - ▶ continued development of a resource allocation model for schools;
  - ▶ implementation of initial phases of the Long-Term Educational Plan for the district;
  - ▶ improvement in the infrastructure in the district through redevelopment of existing buildings and planning for new schools;
  - ▶ further development of the organizational structure and continued refinement of work flows and systems;
  - ▶ further development and refinement of the financial reporting system.

## Outcomes of Objectives

### **Strategic Issues**

#### **Strategic Issue 1: *To Refine the Framework and Processes for Governance***

Goal: For the 2005-06 school year, the Western School District will continue to refine the framework and processes for governance.

#### **Strategies/Actions to achieve the *Framework and Processes of Governance* Goal:**

##### — **Election and establishing of first fully elected Board of Trustees**

Upon consolidation in 2004, the Board of Trustees was comprised of ten members appointed by the Minister from previously existing boards and the general public. In September 2005, a fifteen member board, consistent with the Schools Act 1997, was elected as the governance body for the Western School District. The Board of Trustees elected an Executive Committee and established other Standing and Ad Hoc Committees in accordance with the Constitution of the Western School District. The Board of Trustees also engaged in an orientation session to establish roles, purposes, and operating procedures.



— **Continuing the educational planning and direction for the Western School District**

The Board of Trustees endorsed the district's focus on student learning, organizational learning, and the acquisition and wise use of resources as outlined in the Annual Report 2004-05. The Board also did preliminary work in July 2006 to formalize these goals through a strategic plan in accordance with the requirements of the Transparency and Accountability Act of Government.

— **Continuing to adjust staffing levels in the Western School District**

Essential to governance is the recruitment and retention of qualified staff to implement the strategic directions established by the Board. During the 2005-06 school year, the Western School District, in cooperation with the Newfoundland and Labrador School Boards Association, continued to make representation to government to adjust district staffing levels to enable the Board to establish an appropriate organizational structure and to better accomplish its goals. Some adjustments have been made to staffing levels (one additional Education Officer, one Purchasing Officer, and one Manager of Technology). Funding for further adjustments was announced in the March 2006 budget.

— **Completion of Long-Term Educational Plan (Capital and Organizational)**

An important aspect of the Board's strategic planning was the completion of the Board's Long-Term Educational Plan (Capital and Organizational) and the public release of this plan by the Board in April 2005. The two overriding goals of this plan are the maximizing of learning opportunities for all students, and the provision of excellent facilities for all students in the Western School District. In the 2005-06 school year, the Board also engaged in public processes in accordance with the Schools Act 1997, Article 76(2), and made decisions affecting school reorganization and requests for capital funding (see Strategic Issue 4, *Focusing on Acquisition and Wise Use of Resources*, p.13).

**Strategic Issue 2: *Focusing on Student Learning***

Goal: For the 2005-06 school year, the Western School District will continue to maintain a strong focus on student learning.

**Strategies/Actions to Achieve the Student Learning Goal:**

— **Articulation and Implementation of Student Learning Goal**

The explicitness, clarity, and communication of goals are important to goal implementation. Throughout the 2005-06 school year, the Board of Trustees and district staff continued to

articulate the goal of student learning through Public Board Meetings, Director's Reports, Leadership Meetings, and Professional Development sessions.

— **Focus on Instruction and Professional Development**

The quality of instruction is crucial to student learning, and professional development is an important support for improving instruction. In the 2005-06 school year, the Western School District focused on instruction through teachers' individual learning plans, in-school inservice, school development processes, district professional development, school and district committees, and out-of-district learning experiences. The district also continued to support schools in maximizing instructional time and allocating as many supports and resources as possible to support the learning environment.

— **Professional Development Model**

A Professional Development Model for teachers was developed in the 2004-05 school year. This model promotes the integral connections between the teachers' individual learning plans, professional development, and student achievement. In the 2005-06 school year, the Professional Development Model was adjusted and refined to provide schools/teachers with better opportunities for their own learning. The current model combines district designated professional development days and days used at the schools' discretion, all within the parameters of the Board's student learning initiatives.

— **Focus on Student Achievement**

Building on initiatives from the previous year, in 2005-06 the Board continued its strong focus on student achievement with specific emphasis on both internal and external assessment initiatives.

**1. District Common Assessments (Internal Data)**

Common year-end examinations were developed for Mathematics and Language Arts at grade levels not targeted by the Provincial Criterion Reference Testing initiative. This district-based initiative, which had a significant professional development focus, complemented the Provincial Assessment initiative in a number of important ways.

**2. Provincial Assessments (External Data)**

Subsequent to a fall leadership meeting that focused on student achievement on provincial assessments at the end of the primary, elementary, intermediate and high school key-stages, each school used the first day in the Professional Development Model to thoroughly analyze achievement data to identify priority areas for focus during the year.

The Board's focus on the external and internal achievement data plays a significant role in shaping each school's Development Plan and the district's strategic plan.

### — **Development of Learning Plan 2005 - 2008**

Early in the 2005-06 school year, Board personnel analyzed patterns in student achievement data in “End-of-Levels” standardized assessments in Mathematics and Language Arts in order to identify priority professional development needs for the district. Based on this analysis and from discussions with program staff, teachers, and administrators, a District Learning Plan was developed which provided substantial focus to the district’s professional development program for 2005-06. The first phases of the Learning Plan were implemented in 2005-06 within the context of the Professional Development Model.

As part of the Learning Plan, the district completed a variety of work including the following:

- professional development sessions in which teachers analyzed student work and shared teaching and assessment strategies aimed at improving student achievement.
- professional development sessions to help teachers develop richer understandings of the content they are expected to deliver.
- administration of strategic common district assessments to help provide consistency in expectations of students.
- provision of professional development opportunities for teachers in the areas of Reading and Reading Records Training to support the district’s commitment to literacy development.
- provision of assessment packages that teachers can use to prepare students for End-of-Levels assessments.

### — **Expansion of District Enrichment Initiatives**

Enrichment initiatives focusing on a wide range of student abilities contribute in a significant way to the district’s student learning goal. Throughout the year efforts were made to sustain a number of enrichment programs and to expand others such as Outdoor Education, Learning Through the Arts, Young Authors, Young Mathematicians, and Young Technologists. This effort allowed many students from a number of schools throughout the district to experience some of these enrichment initiatives for the first time. The learning opportunities provided through these experiences encourage students to build confidence in demonstrating their abilities as learners, and comprise a crucial part of our student learning focus.

### — **Reporting to Parents**

The Board recognizes the critical role that parents play in supporting schools in their efforts to provide a strong focus on student learning. Without parental support, the effectiveness of the education system at a school or district level is diminished.

Throughout the school year, attention was given to establishing consistency in assessing student learning and reporting student achievement to parents. Through the collective

efforts of district and school-based personnel who served on district committees, draft report cards were developed for Grades K-6 and Grades 7-12 Evaluation Guidelines were developed for the 2006-07 school year and beyond.

#### — **Focus on the Arts**

In addition to promoting high quality learning experiences in the core curriculum areas throughout the year, Board personnel paid particular attention to student learning in the Arts. Schools were encouraged and supported in providing opportunities to expose students and teachers to performances/initiatives in music, drama and the fine arts. This included supporting the “Learning Through the Arts” initiative in a manner that allowed it to expand to include more schools than in the past; providing opportunities for elementary students through the Young Artists enrichment initiatives; and promoting the Arts through the mini-course program for Junior High students, and the Young Artists initiative for Elementary students.

#### — **Safe and Caring Schools**

The Board takes very seriously its obligations around providing a safe and caring learning environment for all students, and throughout the 2005-06 school year was involved in a number of initiatives under the safe and caring schools umbrella. These initiatives impact on the conditions for learning and include the following:

- More than twenty school administrators and district-level personnel participated in a two-day conference on student-wide positive behaviour supports. The conference explored the critical importance of (1) having school-wide codes of conduct; (2) having all staff teach behaviour expectations to the student body; and (3) positively reinforcing expected/desired behaviour.
- Emergency First Aid/CPR training sessions were provided in various locations throughout the school district for both support staff and teaching staff.
- Five schools participated in a three-day Healthy Schools Student Summit aimed at engaging and supporting students and schools administrators in taking action on healthy living issues within the school community.
- Numerous anti-smoking/anti-drug use initiatives were conducted in schools throughout the district.
- Professional development training sessions were conducted for selected teachers throughout the district in non-violent crisis intervention strategies and behavioural management training.

These and many other initiatives helped the Board in its efforts to maintain safe, caring and supportive learning environments with a strong learning focus.

### — Policy Development

The Board believes that the conditions for learning are extremely important for student achievement. Accordingly, the Board promotes healthy eating, healthy living, and healthy environments. In 2005-06, the Board developed a Tobacco Free Environment Policy and a Nutrition Policy for implementation in the 2006-07 school year. These policies were the culmination of a great deal of discussion and preliminary work in the school district, and were consistent with the Province's leadership initiatives in these areas.

### **Strategic Issue 3: *Focusing on Organizational Learning***

**Goal:** For the 2005-06 school year, the Western School District will maintain a strong focus on professional development, teamwork, and the growth and effectiveness of the organization.

### **Strategies/Actions to Achieve the Organizational Learning Goal:**

#### — Leadership Development Program for Administrators

Professional development for all staff members is important to student learning and to the organizational growth of the district (see *Focusing on Student Learning*, p. 7). Professional development for school administrators is an important component of organizational learning. The Leadership at Work program, a self-directed professional development initiative, was active during the 2005-06 school year. Four groups of administrators in the district met at least twice during the year to pursue their professional goals. Also, the need to support new administrators in the early days of their new positions resulted in planning an Orientation Day prior to the start of the 2006-07 school year.

#### — Leadership Meetings

Very early in its mandate, the Western School Board recognized the importance of engaging all principals across the entire district in moving the learning agenda forward. In the 2005-06 school year, school administrators participated in four days of Leadership Meetings over two sessions in the fall and spring. The meetings focused on student learning, organizational learning, and the acquisition and wise use of resources. Vice-principals were invited to attend the meetings in the fall for valuable professional development and as a support to their need to be fully informed members of the administrative team.

### — **Staffing Process**

As part of the Board's staffing process, each school was requested in the spring of 2006 to submit a staffing plan and a program profile for the 2006-07 school year. Each school received a staffing allocation on an equitable basis that would allow it to offer an instructional program to meet the needs of students and the goals of the district. The Board was able to protect and, in some cases, improve the instructional programs in schools due to the fact that the Department of Education did not reduce the teaching allocation to the Board for 2006-07.

### — **Teacher Recruitment / Retention**

Throughout the year, vacancies were created by retirements and by movement of teachers due to leaves such as deferred salary leaves, maternity leaves, educational leaves, secondments to the Department of Education, and unpaid leaves. The Board filled 331 vacancies through the comprehensive and consistent recruitment process it has adopted.

As part of its strategy to effectively recruit and retain teachers, the Western School District participated in a number of events and initiatives.

- ▶ A Recruitment Fair organized and hosted by Memorial University provided an opportunity to showcase the district and to attract new teaching professionals to the area. A number of the newly hired teachers had their first introduction to the district at the Fair. A second Recruitment Fair was coordinated through the joint efforts of the Western School District and Sir Wilfred Grenfell College. The students enrolled in the Faculty of Education's Fast Track program were provided with information on employment opportunities with Western School District.
- ▶ The Internship Program is designed to place pre-service teachers in classrooms with cooperating teachers for a 12-week period. Placements were secured in schools for 60 interns from four universities: Memorial University of Newfoundland, the University of New Brunswick, the University of Maine, and the University of Victoria. The district also supported 40 students enrolled in the Faculty of Education's Fast Track Program by providing placements for each student to do a total of 10 observation days each in local schools.
- ▶ MUN's Post Internship Work Placement Program for Student Interns focuses on the placement of student interns at remote school locations for a four week period. The interns were employed by Memorial and provided services to schools in specialty subject areas such as Music, French, Physics, Chemistry, and Physical Education.

### — **Teacher Induction Program**

Providing learning and orientation opportunities to new teachers is important to the organizational growth of the district. Approximately 40 new teachers were enrolled in the

Teacher Induction program with Western School District for the 2005 - 2006 school year. This program began with an *Orientation Day* for all new teachers in August 2005, provided by district personnel and members of the Teacher Induction Committee. School administrators support the professional growth of new teachers by the careful selection of a mentor for the new teacher throughout the first year of teaching. Regional Teacher Induction Committees were formed to facilitate *New Teacher / Mentor Workshops* that took place in each region early in the Fall.

— **New Human Resources Management System**

The new Human Resources Management System was fully implemented in the 2005-06 school year. This computerized personnel program was able to record in a consistent and efficient manner all leaves, vacation credits, step progression, pension policies and premiums, pension plans, and other employment issues relating to support staff.

**Strategic Issue 4: *Focusing on Acquisition and Wise Use of Resources***

Goal: For the 2005-06 school year, the Western School District will continue to establish an organizational structure and operating systems which will ensure the efficient and effective management of the district's fiscal resources to support student learning and achievement.

**Strategies/Actions to Achieve the Acquisition and Wise Use of Resources**  
**Goal:**

— **To develop and monitor a balanced District Budget.**

The Board of Trustees and district personnel established and monitored a balanced district Budget for the 12-month period ended June 30, 2006. Timely monthly financial statements and quarterly reporting were an integral part of the accountability framework established by the Board.

The Auditor's Report, including the financial statements, are appended to this report. The district had an operating surplus of \$131,055 for the fiscal year. (This included an adjustment for severance and vacation pay for this period).

— **To provide a consistent allocation of resources to all schools in the district.**

Work continues in the area of developing consistent resource allocations for schools. A particular focus this year was on the janitorial service model. Phase 1 of a service model review was completed which resulted in a more efficient use of resources for the district. Phase 2 of this review will be completed next year.

— **To continue to improve school organization and school infrastructure in the district.**

The Board continues its work to improve school organization and infrastructure. A Long-Term Educational Proposal (Capital and Organizational) was developed and approved by the Board this year. The goal of this plan was to maximize learning opportunities for students and to provide excellent facilities for all students. The process to achieve this objective involved a review of program offerings, student enrollment patterns, facilities, transportation and resource allocations.

In the first phase of implementation of the Long-Term Educational Proposal, public consultations were held in a number of areas in the district. Following the consultation processes, the Board decided to close schools in Pinsent's Arm, Lodge Bay, and Rose Blanche. In addition, the Board made decisions to close schools in L'Anse au Loup, Forteau, and West Ste. Modeste, upon completion of a new K-12 school in L'Anse au Loup; and to close schools Hawkes Bay, Port Saunders, and Port au Choix, upon completion of a new K-12 school in Port Saunders. The Board made capital requests to government for new schools in L'Anse au Loup, Port Saunders, and Port Hope Simpson, as well as for redevelopment and major renovations in other parts of the district.

With the support of government, the district also completed major renovations to St. James' Regional High, Port aux Basques, and E. A. Butler, McKays, to accommodate incoming students from St. James' Junior High and Cassidy Memorial respectively. Both of these schools were closed in June 2005. Principals have reported that they are pleased with the renovations and the transition of students to the schools. Significant planning also occurred for the transition of students to Grandy's River Collegiate, Burnt Islands; Corner Brook High School; William Gillett Academy, Charlottetown; and St. Mary's All-Grade, Mary's Harbour. With the support of government, the Board also undertook major renovations in Corner Brook High School, William Gillett Academy, Charlottetown, and St. Mary's All-Grade, Mary's Harbour, as well as significant renovations and repairs in other schools in the district.

— **To further develop and refine aspects of the Organizational Structure and Operations.**

The district continued to make improvements in its organizational structure which aided in the provision of quality support services to schools. A number of important positions were filled this school year, including: Purchasing Manager, E-Learning Facilitator, and Manager of Information Technology. The addition of these positions has contributed to significant improvements in technology, accounting operations and the wise acquisition of goods and services.

As well, the district was successful in filling the Comptroller's position and the Operations Manager's (Engineer) position for the Central Zone, which were vacant for much of the year. These additions have enhanced the effective delivery of services to schools in the district.



— **To achieve efficiencies in the financial reporting system.**

The district implemented a fully integrated computerized accounting system in the 2004-05 school year. In 2005-06, a concerted effort was made to achieve reporting efficiencies in some critical areas. Efficiencies were achieved in pension reporting, T-4 reporting, direct deposit system for payroll, and the record of employment system.

## **Opportunities and Challenges Ahead**

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

— **Policy Development and Implementation**

The completion of Board Bylaws, the implementation of the recently developed Nutrition and Tobacco Free Environment policies, and the development of other operational policies present both challenges and opportunities in the 2006-07 school year.

— **Student Learning**

In the 2005-06 school year, students achieved at or above the provincial average on most CRT and public exam assessments. However, challenges exist in supporting particular groups of students, individual schools, and particular subjects such as Intermediate Language Arts. Although our district performed well in Mathematics in comparison to other districts, Mathematics programming and Mathematics achievement is a province-wide issue which must also be addressed in the Western School District. Refinements in our analysis, our focus, and our professional development are necessary to address these challenges.

Students with behavioral and learning challenges require increasing support and this challenge must be addressed at a number of levels.

Another major challenge will be the protection and the enhancement of the instructional program provided by our schools to our students. This is particularly challenging in a climate of declining enrollments.

— **Professional Development Initiatives**

In the context of significantly declining resources (e.g., substitute teacher time, funding, available expertise), the Board is continually searching for more effective and efficient ways to provide the professional development that teachers need to improve student learning in the district. While the Professional Development Model has gone through significant changes in each of the last two years, further adjustments will be necessary for the Board to meet the many diverse needs in this area.

## — **Staffing Challenges**

The recruitment of fully qualified special education teachers, guidance counselors, educational psychologists, and specialized itinerant teachers continues to be a major challenge in all parts of the district. Also, the staffing of small and isolated schools continues to be a major challenge, since most teachers wish to locate in the larger urban areas of the district.

The recruitment of skilled tradespeople such as electricians and other maintenance personnel is emerging as a major challenge as the lure of better compensation in provinces such as Alberta is enticing many qualified tradespeople to relocate. This challenge is compounded by the fact that many of those currently employed in the trades will soon have the option to retire.

The district office is severely understaffed in a number of divisions. A long term solution is required in order for the Board to address the many educational challenges of the district and to maximize educational opportunities.

As well, the Board will have to continue to be vigilant in the deployment and management of its human resources allocations, including the ever-increasing demands placed on the substitute teacher budget.

## — **Infrastructure, Operational, and Funding**

### ▶ **Infrastructure Improvements**

The Long-Term Educational Plan, which was adopted by the Board in 2005/06 school year, will guide the district through the planning process which is needed to achieve the necessary infrastructure improvements for the district. The process of public consultations will continue in the new school year.

### ▶ **Operational Support to Schools**

The district will continue with its objective to provide a consistent level of resources to schools. In the new year, there will be continued work to develop standard levels of support services for schools in the following areas: janitorial, maintenance and technology.

### ▶ **Funding Improvements**

The Board will continue to communicate its funding needs to the Department of Education with respect to current and capital funding for the district. Budget 2006 released on March 30, 2006, was very encouraging for the province's K-12 system. The Board is pleased with the new funding initiatives announced. The Board will continue to dialogue with government regarding financial resources for professional development, substitute teachers, and for technology.

**Financial Statements**  
**of the**  
**Western School District**  
**for fiscal year ending June 30, 2006**

Western School District

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## Auditors' Report

To The Members of Western School District

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

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

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the District as at June 30, 2006 and the results of its operations and changes in its capital financial position for the year ended, in accordance with Canadian generally accepted accounting principles and as explained in Note 1 to the financial statements, and are in compliance with reporting requirements established for School Districts in the Province of Newfoundland and Labrador by the Department of Education.

  
\_\_\_\_\_  
Chartered Accountants

Stephenville, NL  
City

September 20, 2006  
Date

Western School District

BALANCE SHEET

June 30, 2006

Assets

	<u>2006</u>	<u>2005</u>
<b>Current Assets</b>		
Cash (Supp.Info.1)	\$ 1,054,639	\$ --
Short Term Investments (Supp.Info.2)	90,003	87,689
Accounts Receivable (Note 2)	12,258,365	12,421,494
Prepaid Expenses (Supp.Info.3)	<u>186,372</u>	<u>193,874</u>
<b>Total Current Assets</b>	<u>13,589,379</u>	<u>12,703,057</u>
Property and Equipment (schedule 8)	<u>159,315,119</u>	<u>161,845,706</u>
	<u>\$172,904,498</u>	<u>\$174,548,763</u>

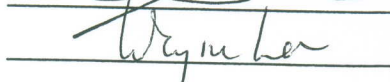
Liabilities and District Equity

<b>Current Liabilities</b>		
Bank Indebtedness (Note 3)	--	403,411
Accounts Payable and Accrued (Note 4)	12,898,362	11,739,683
Vacation Pay Accrued	623,502	637,134
Current Maturities (schedule 9b)	<u>302,236</u>	<u>280,332</u>
<b>Total Current Liabilities</b>	<u>13,824,100</u>	<u>13,060,560</u>
Severance pay accrual	<u>19,921,158</u>	<u>20,543,961</u>
Long-Term Debt (schedule 9)	<u>1,960,676</u>	<u>1,983,819</u>
<b>District Equity</b>		
Investment in Capital Assets	157,104,682	159,634,030
Reserve account (Note 5)	200,987	200,987
District Equity	<u>(20,107,105)</u>	<u>(20,874,594)</u>
<b>Total District Equity</b>	<u>137,198,564</u>	<u>138,960,423</u>
	<u>\$ 172,904,498</u>	<u>\$174,548,763</u>

Approved: \_\_\_\_\_



Chairman



Secretary

**Western School District**  
**STATEMENT OF CURRENT REVENUES, EXPENDITURES AND DISTRICT EQUITY**  
**For the Year Ended June 30, 2006**

	<u>2006</u>	<u>(Ten Months)</u> <u>2005</u>
<b>Current Revenue (Schedule 1)</b>		
Provincial Government Grants	\$125,193,791	\$110,787,909
Donations	--	--
Ancillary Services	143,238	75,292
Miscellaneous	<u>382,625</u>	<u>403,446</u>
	<u>125,719,654</u>	<u>111,266,647</u>
 <b>Current Expenditures</b>		
Administration (Schedule 2)	2,882,858	2,760,590
Instruction (Schedule 3)	103,234,172	90,250,773
Operations and Maintenance (Schedule 4)	12,275,454	10,989,517
Pupil Transportation (Schedule 5)	6,475,537	6,211,030
Ancillary Services (Schedule 6)	65,471	52,294
Interest Expense (Schedule 9c)	34,229	77,066
Miscellaneous (Schedule 7)	<u>29,168</u>	<u>43,562</u>
	<u>124,996,889</u>	<u>110,384,832</u>
23 111 Excess of Revenue over Expenditures	722,765	881,815
Transfer to/from Capital	<u>44,724</u>	<u>116,053</u>
Net Increase/Decrease in District Equity	767,489	997,868
District Equity, Beginning of Year	<u>(20,874,594)</u>	<u>(21,872,462)</u>
District Equity, End of Year	<u><u>\$ (20,107,105)</u></u>	<u><u>\$ (20,874,594)</u></u>

**See Accompanying Notes**

Western School District  
**STATEMENT OF CHANGES IN Financial Position**  
**For the Year Ended June 30, 2006**

		<u>2006</u>	<u>(Ten Months)</u> <u>2005</u>
<b>60</b>	<b><u>Operating Activities</u></b>		
011	Excess of Revenue over Expenditures	\$ 722,765	\$ 881,815
012	Changes in Non-Cash Working Capital		
013	- Short-Term Investments	(2,314)	1,239
014	- Accounts Receivable	163,129	(11,115,927)
015	- Prepaid Expenses	7,502	(144,061)
014	- Accounts Payable, accruals & vacation payable	1,145,047	11,424,055
015	- Current Maturities	--	--
016	Other (Specify)		
	- Principal payments	309,919	204,497
	- Increase(Decrease)in severance pay accrual	<u>(622,803)</u>	<u>(1,464,175)</u>
		<u>1,723,245</u>	<u>(212,557)</u>
<b>61</b>	<b><u>Financing Activities</u></b>		
011	Proceeds from Bank Loans	652,317	78,047
012	Grants - Deficit Retirement	--	--
013	Other Capital Revenues	365,248	24,663
014	Changes in Long-Term Debt	(653,556)	(230,755)
015	Other (Specify)	<u>--</u>	<u>--</u>
		<u>364,009</u>	<u>(28,045)</u>
<b>62</b>	<b><u>Investing Activities</u></b>		
011	Proceeds on Sale of Capital Assets	23,112	3,004
012	Additions to Property and Equipment	(652,316)	(63,404)
013	Other (Specify)	<u>--</u>	<u>--</u>
		<u>(629,204)</u>	<u>(60,400)</u>
<b>63</b>	<b>Increase (Decrease) in Cash</b>	<u>1,458,050</u>	<u>(301,002)</u>
<b>64</b>	<b>Cash, Beginning of The Year</b>	<u>(403,411)</u>	<u>(102,409)</u>
<b>65</b>	<b>Cash, End of The Year</b>	<u>\$ 1,054,639</u>	<u>\$ (403,411)</u>

See Accompanying Notes



Western School District

STATEMENT OF CHANGES IN CAPITAL FUND  
(Unaudited)

For the Year Ended June 30, 2006

		2006	(Ten Months) 2005
70	<u>Capital Receipts</u>		
71	Proceeds from Bank Loans		
011	- School Construction	\$ --	\$ --
012	- Equipment	--	--
013	- Service Vehicles	--	78,047
014	- Pupil Transportation	652,317	--
015	- Other (Specify)	--	--
		<hr/>	<hr/>
		652,317	78,047
72	EIC Grants		
011	School Construction and Equipment	--	124,664
012	Other - Transportation - Government	--	--
		<hr/>	<hr/>
		--	124,664
73	Donations		
011	- Cash Receipts	--	--
012	- Non-Cash Receipts	--	--
013	- Restricted Use	--	--
		<hr/>	<hr/>
		--	--
74	Sale of Capital Assets - Proceeds		
011	- Land	--	--
012	- Buildings	22,000	--
013	- Equipment	--	--
014	- Service Vehicles	--	625
015	- Pupil Transportation Vehicles	1,112	2,379
016	- Other (Specify)	--	--
	- Accounts Receivable - Capital	--	--
		<hr/>	<hr/>
		23,112	3,004
75	Other Capital Revenues		
011	- Interest on Capital Fund Investments	--	--
012	- Premiums on Debentures	--	--
013	- Recoveries of Expenditures	--	--
015	- Insurance Proceeds	--	--
016	- Native Peoples Grants	--	--
017	- Miscellaneous - Funds for Debt servicing - Bussing	309,919	204,497
018	- Provincial grants-Debt retirement	365,248	--
		<hr/>	<hr/>
		675,167	204,497
Total Capital Receipts		<hr/>	<hr/>
		1,350,596	410,212
77	Transfer from Reserve Account	<hr/>	<hr/>
		--	--
78	Transfer to/from Current Fund	<hr/>	<hr/>
		(44,724)	(116,053)
Total		<hr/>	<hr/>
		\$ 1,305,872	\$ 294,159

See Accompanying Notes

Western School District

**STATEMENT OF CHANGES IN CAPITAL FUND (Cont'd)**  
**(Unaudited)**

**For the Year Ended June 30, 2006**

	<u>2006</u>	(Ten Months) <u>2005</u>
80 <b><u>Capital Disbursements</u></b>		
81 <b>Additions to Property &amp; Equipment</b>		
011    - Land and Sites	\$     --	\$     --
012    - Buildings	652,316	63,404
013    - Furniture & Equipment - School	--	--
014    - Furniture & Equipment - Other	--	--
015    - Service Vehicles	--	--
016    - Pupil Transportation	--	--
017    - Other (Specify)	--	--
	<hr/>	<hr/>
	652,316	63,404
82 <b>Principal Repayment of Long-Term Debt</b>		
011    - School Construction	--	--
012    - Equipment	--	--
013    - Service Vehicles	12,279	10,233
014    - Other (Specify)	--	--
- Office	331,358	16,025
- Pupil transportation	309,919	204,497
	<hr/>	<hr/>
	653,556	230,755
83 <b>Miscellaneous Disbursements</b>		
013    - Other (Specify)	--	--
- Accounts payable	--	--
	<hr/>	<hr/>
	--	--
	<hr/>	<hr/>
Total Capital Disbursements	<u>\$ 1,305,872</u>	<u>\$ 294,159</u>

Western School District

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2006

1. Significant Accounting Policies:

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

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

(a) Grants received by the District are recorded in either the current or capital funds depending on their source. Grants from the Department of Education are treated as current revenues while those from the Education Investment Corporation are recorded as capital revenues. Also, amounts paid to construction companies from the Education Investment Corporation on behalf of the District for capital projects are treated as capital revenues.

(b) Capital asset additions are recorded at full cost in the capital fund.

(c) The District does not calculate or record amortization on any of its capital assets.

(d) Principal repayment of Pupil Transportation Loans are recorded as Current Expenditures. All other principal repayment of bank loans are recorded as Capital Expenditures.

**Western School District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2006**

**2. Accounts Receivable**

		<u>2006</u>	<u>2005</u>
<b><u>Current</u></b>			
11	131 Provincial Government	\$ 11,851,627	\$ 11,570,041
	132 Transportation	12,633	52,952
	133 Federal Government	--	4,670
	134 Projects	85,743	36,070
	135 HST receivable	194,695	514,725
	136 Bus Rentals	26,910	15,197
	137 Water Program-Provincial	6,636	37,444
	138 Interest	--	--
	139 Travel Advances and Miscellaneous	80,121	190,395
<b><u>Capital</u></b>			
11	231 EIC - Construction Grants	--	--
	233 Local Contributions	--	--
	234 Other School Districts	--	--
	235 Other (Specify) - City of Corner Brook	--	--
		<u>\$ 12,258,365</u>	<u>\$ 12,421,494</u>

**3. Bank Indebtedness**

21	131 On Operating Credit	\$ --	\$ 403,411
	132 On Capital Account	--	--
		<u>\$ --</u>	<u>\$ 403,411</u>

Western School District  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2006**

4.	<u>Accounts Payable and Accrued</u>		<b>2006</b>	<b>2005</b>
	<u>Current</u>			
21 109	Scholarships	\$ 84,830	\$ 82,516	
110	Accounts payable-Trade	332,226	86,660	
111	Accrued Liabilities	347,705	280,129	
112	Wages Payable	10,775,310	10,953,039	
113	- Deferred Grants	1,337,038	308,988	
114	- Wages	--	--	
115	Payroll Deductions	--	--	
118	Other	--	8,378	
119	Payroll Tax	21,253	19,973	
	<u>Capital</u>			
21 211	Trade Payable			
212	Accrued - Liabilities	--	--	
213	- Interest	--	--	
217	Deferred Grants	--	--	
218	Other (Specify)	--	--	
		<u>\$ 12,898,362</u>	<u>\$11,739,683</u>	

Western School District  
 NOTES TO THE FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2006

5. Reserve Account  
 Description:

	<u>2006</u>	<u>2005</u>
Balance, Beginning of Year	\$ 200,987	\$ 200,987
Less Transfer from Reserve	<u>    --</u>	<u>    --</u>
Add Transfer to Reserve	<u>    --</u>	<u>    --</u>
Balance, End of Year	<u>\$ 200,987</u>	<u>\$ 200,987</u>

Western School District  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2006**

	<u>2006</u>	<u>(Ten Months)</u> <u>2005</u>
6. Investment in Capital Assets, Beginning of Year	\$159,634,030	\$159,583,440
Add:		
Transfer of Operating funds to Capital Fund	(44,724)	(116,053)
Grants - EIC - Contribution for Capital Const.	--	124,664
- Provincial grants-debt retirement.	365,248	--
Capital projects funded by EIC but paid directly to other sources on behalf of District.		
Donations (Specify)		
Proceeds from Sale of Capital Assets		
- Land	--	--
- Buildings	22,000	--
- Equipment	--	--
- Vehicles	1,112	3,004
- Other	--	--
Interest on Capital Fund Investments	--	--
Recoveries of Expenditures - Prior	--	--
Insurance Proceeds - Capital	--	--
Native Peoples Grants - Capital	--	--
Excess of Revenue over Expenditures		
- Capital Fund		
Principal - Bussing loan	309,919	204,497
- Other	--	--
Capital asset valuation adjustment	--	--
	<u>160,287,585</u>	<u>159,799,552</u>
Deduct Adjustments:		
Cost of assets sold		
- Land	--	--
- Buildings	2,860,499	--
- Equipment	--	--
- Vehicles	322,404	165,522
- Other	--	--
	<u>3,182,903</u>	<u>165,522</u>
Other	--	--
23 221 Investment in Capital Assets, End of Year	<u>\$157,104,682</u>	<u>\$ 159,634,030</u>

Western School District

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2006

7. Commitments

At balance sheet date the District had the following commitments:

8. Contingency

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

- a) A former vendor of a Prior School Board has a claim of approximately \$ 30,000 plus HST. The amount has not been recorded in the accounts. The likelihood of loss to the Board cannot be determined.
- b) A former Director of a prior School Board is claiming approximately \$ 31,000 in unpaid salary. The issue is currently under discussion by both parties. The amount has not been recorded in the accounts. The likelihood of loss to the Board cannot be determined.

9. District Equity(Deficit)

The School District has an accumulated operating deficit of \$ (20,107,105). A material amount of this operating deficit is contributed by a recorded teacher's severance pay accrual and non-teacher's severance pay accrual of \$17,814,617 and \$2,106,541 respectively, as required by the Provincial Government.

Accumulated operating deficit per financial statement	\$ 20,107,105
Less: teacher's severance pay accrual	(17,814,617)
: non-teacher's severance pay accrual	<u>(2,106,541)</u>
Accumulated operating deficit less severance pay accrued	<u>\$ 185,947</u>



Western School District

## CURRENT REVENUES

For the Year Ended June 30, 2006

	<u>2006</u>	(Ten Months) <u>2005</u>
32 010 <b>Provincial Government Grants</b>		
011 Regular	\$ 17,418,180	\$ 15,539,196
016 Special Grants (Details on bottom of Schedule 1)	2,181,906	1,820,442
Salaries and Benefits		
017 - Directors and Asst. Directors	786,258	868,929
021 - Regular Teachers	93,572,993	82,370,242
022 - Substitute Teachers	2,963,195	2,363,292
023 - Student Assessments	1,839,475	2,013,585
030 Pupil Transportation		
031 - Board Owned	2,720,245	2,009,460
032 - Contracted	3,081,708	3,069,731
033 - Handicapped	<u>629,831</u>	<u>733,032</u>
	<u>125,193,791</u>	<u>110,787,909</u>
33 010 <b>Donations</b>		
012 Cash Receipts	--	--
011 Heritage fair	--	--
013 Non-Cash Receipts	--	--
014 Restricted Use	<u>--</u>	<u>--</u>
	<u>--</u>	<u>--</u>

Western School District**CURRENT REVENUES**

For the Year Ended June 30, 2006

		<u>2006</u>	(Ten Months) <u>2005</u>
34	<b>010 Ancillary Services</b>		
	011 Revenues from Rental of Residences	\$ 23,319	\$ 21,386
	021 Revenues from Rental of Schools and Facilities (Net)	65,129	3,466
	031 Cafeterias	54,790	50,440
	032 Other - (Specify)	--	--
		<u>143,238</u>	<u>75,292</u>
35	<b>010 Miscellaneous</b>		
	011 Interest on Investments	90,670	15,734
	012 Bus Charters	49,512	41,982
	021 Recoveries of Expenditures	10,053	76,892
	031 Revenues from Other Agencies	--	50,117
	041 Federal Rebates	--	--
	051 Insurance Proceeds	78,120	12,809
	061 Bilingual Education Revenue	--	--
	071 Operating Rev. from Native Peoples Grant	--	--
	081 Miscellaneous Federal Grants	--	--
	091 Textbooks	149,665	196,495
	092 Sundry	4,605	9,487
	094 Scholarship funds	--	--
		<u>382,625</u>	<u>403,446</u>
	Total Current Revenues	<u>\$125,719,654</u>	<u>\$111,266,647</u>
	<b>Special Grants</b>		
	Social Worker	\$ --	--
	Learning Disabilities	--	--
	Debt Servicing	33,842	37,602
	Student Assistant Salaries	--	--
	Textbook Credit Allocation	120	--
	Pay equity	--	--
	Administration - Textbook	--	--
	Payroll tax	--	--
	Utilities	--	--
	Maintenance	--	--
	French Monitor	33,150	36,284
	French Immersion	51,230	44,156
	Peer Tutoring	--	--
	Bottled water	--	--
	Administrative Pay Adjustment	--	--
	Computers	--	--
	Surplus - substitutes	--	--
	Kinder - start	--	--
	Tutoring work experience	--	--
	Other (Specify)		
	- Miscellaneous grants	845,874	666,765
	- Redundancy grant	327,242	594,476
	- Maintenance reclassification	--	--
	- Drama Festival	--	--
	- Furniture	--	--
	- Other Projects	433,054	148,805
	- IGA Projects	55,859	18,531
	- HRDC Grants	305,574	273,823
	- School Board Elections	95,961	--
		<u>\$ 2,181,906</u>	<u>\$ 1,820,442</u>

Western School District

## ADMINISTRATION EXPENDITURES

For the Year Ended June 30, 2006

	<u>2006</u>	<u>2005</u>
51 Salaries and Benefits		
011 - Directors and Asst. Directors	\$ 786,257	\$ 868,929
012 - District Office Personnel	749,524	552,377
013 Office Supplies	56,402	44,382
014 Replacement Furniture and Equipment	19,987	23,676
015 Postage	59,035	51,255
016 Telephone	98,756	89,619
017 Office Equipment Rentals and Repairs	27,027	27,866
018 Bank Charges	2,150	558
019 Electricity	12,777	11,607
021 Fuel	23,353	18,965
022 Insurance	69,789	6,666
023 Repairs and Maintenance (Office Building)	14,138	10,880
024 Travel	158,374	112,505
025 Board Meeting Expenses	23,971	14,478
026 Election Expenses	96,022	--
027 Professional Fees	81,746	133,516
028 Advertising	91,663	60,508
029 Membership Dues	50,369	41,716
031 Municipal Service Fees	17,483	9,177
032 Rental of Office Space	--	--
033 Janitor salaries/supplies	8,499	10,930
034 Miscellaneous	13,016	6,212
035 Relocation expenses	19,002	70,291
036 Redundancy Expenses	327,242	594,477
037 Capital plan-Department	76,276	--
	<hr/>	<hr/>
<u>Total Administration Expenditures</u>	<u>\$ 2,882,858</u>	<u>\$ 2,760,590</u>

Western School District

## INSTRUCTION EXPENDITURES

For the Year Ended June 30, 2006

	<u>2006</u>	<u>(Ten Months) 2005</u>
52 010 <b>Instructional Salaries (Gross)</b>		
011 Teachers' Salaries - Regular	\$ 93,022,817	\$ 81,125,942
012 - Substitute	3,008,916	2,363,292
013 - District Paid	79,845	61,795
014 Student Assistants	1,811,541	2,013,585
015 Employee Benefits	--	--
016 School Secretaries - Salaries & Benefits	2,252,320	2,207,095
017 Employee Benefits	--	--
018 Other - French Monitor	--	--
	<u>100,175,439</u>	<u>87,771,709</u>
52 040 <b>Instructional Materials</b>		
041 General Supplies	364,432	70,589
042 Library Resource Materials	33,380	7,758
043 Teaching Aids	520,488	1,002,331
044 Textbooks	149,809	196,495
	<u>1,068,109</u>	<u>1,277,173</u>
52 060 <b>Instructional Furniture and Equipment</b>		
061 Replacement	65,479	4,824
062 Rentals and Repairs	1,229	592
063 Copier Cost	370,335	220,398
064 Replacement-Computer Equipment	98,598	45,755
065 Computer Repairs	68,583	55,140
	<u>604,224</u>	<u>326,709</u>
52 080 <b>Instructional Staff Travel</b>		
081 Program Co-ordinators	245,718	165,250
082 Teachers' Travel - within District	241,190	213,202
083 Teacher Travel - Out of District	69,029	47,698
084 Student travel	14,323	11,314
	<u>570,260</u>	<u>437,464</u>
52 090 <b>Other Instructional Costs</b>		
091 Postage and Stationery	--	--
092 Miscellaneous	22,386	1,658
097 Other District Projects	429,236	141,676
098 IGA Projects	56,233	20,007
099 HRDC Projects	308,285	274,377
	<u>816,140</u>	<u>437,718</u>
Total Instruction Expenditures	<u>\$ 103,234,172</u>	<u>\$ 90,250,773</u>

Western School District  
**OPERATIONS AND MAINTENANCE EXPENDITURES - SCHOOLS**  
**For the Year Ended June 30,2006**

		<u>2006</u>	<u>(Ten Months)</u> <u>2005</u>
53 011	Salaries & Benefits - Janitorial	\$ 4,505,084	\$ 4,190,484
012	- Maintenance	935,909	831,948
013	- IT Support	395,050	298,861
014	Electricity	2,762,648	2,599,640
015	Fuel	1,193,816	1,111,780
016	Municipal Service Fee	253,592	237,980
017	Telephone	481,841	454,564
018	Vehicle Operating and Travel	213,656	171,695
019	Janitorial Supplies	272,307	176,106
021	Janitorial Equipment	23,270	1,225
022	Repairs and Maintenance - Buildings	845,775	527,855
023	- Equipment	9,905	3,028
024	Protective Clothing	13,798	11,264
025	Snow Clearing	368,803	373,087
026	Rentals	--	--
027	Other (Specify) - Repairs Covered By Insurance	--	--
		<u>          </u>	<u>          </u>
	Total Operations and Maintenance	<u>12,275,454</u>	<u>\$ 10,989,517</u>

Western School District**PUPIL TRANSPORTATION EXPENDITURE**

For the Year Ended June 30, 2006

	<u>2006</u>	(Ten Months) <u>2005</u>
54 010 <b>Operation and Maintenance of Board Owned Fleet</b>		
011 Salaries - Administration	\$ 104,672	\$ 83,914
012 - Drivers and Mechanics	1,418,773	1,513,116
013 Payroll Tax and Benefits	--	--
014 Debt Repayment - Interest	110,932	73,482
015 - Principal	309,918	204,497
016 Bank Charges	--	--
017 Gas and Oil	328,481	274,599
018 Licenses	36,258	2,279
019 Insurance	43,893	58,456
021 Repairs and Maintenance - Fleet	166,025	121,101
022 - Building	37,581	19,468
023 Tires and Tubes	21,178	15,469
024 Heat and Light	29,540	23,726
025 Municipal Service	5,465	5,053
026 Snow Clearing	13,087	11,184
027 Office Supplies	3,405	5,031
028 Rent	--	--
029 Travel	3,195	1,166
030 Protective Clothing	6,712	2,987
031 Professional Fees	2,756	--
032 Miscellaneous	4,018	4,245
033 Telephone	13,217	12,389
034 Vehicle Leases	--	--
035 Cleaning - Bus depot	2,800	2,838
	<u>2,661,986</u>	<u>2,435,000</u>
54 040 <b>Contracted Services</b>		
041 Regular Transportation	3,054,208	3,042,230
042 Handicapped	629,831	733,032
043 Miscellaneous	10,687	768
044 Fuel adjustment program	118,905	--
	<u>3,813,631</u>	<u>3,776,030</u>
Pupil Transportation Expenditures	<u>\$ 6,475,537</u>	<u>\$ 6,211,030</u>

Western School District  
**ANCILLARY SERVICES AND MISCELLANEOUS EXPENSES**  
**For the Year Ended June 30, 2006**

**Ancillary Services**

The District owns and operates the following ancillary services:

	<u>2006</u>	<u>(Ten Months)</u> <u>2005</u>
55 <b>Ancillary Services</b>		
011 Operation of Teachers' Residences	\$ 7,564	\$ 5,183
031 Cafeterias	57,907	47,111
032 Other (Specify)	<u>    --</u>	<u>    --</u>
	<u>\$ 65,471</u>	<u>\$ 52,294</u>

Schedule 7

**Miscellaneous Expenses (Specify)**

The District has incurred the following miscellaneous expenses:

	<u>2006</u>	<u>(Ten Months)</u> <u>2005</u>
57 011 Miscellaneous Expenses		
-Human Resources Expenses	\$ 24,534	\$ 36,782
-Other	<u>4,634</u>	<u>6,780</u>
	<u>\$ 29,168</u>	<u>\$ 43,562</u>

**Western School District**  
**DETAILS OF PROPERTY AND EQUIPMENT**  
**For the Year Ended June 30, 2006**

		<u>Balance</u> <u>June 30, 2005</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>June 30, 2006</u>
12 210	<b>Land and Sites</b>				
211	Land and Sites	\$ 1,977,719	\$ --	\$ --	\$ 1,977,719
12 220	<b>Buildings</b>				
221	Schools	139,605,435	--	2,860,499	136,744,936
222	Administration	3,046,649	--	--	3,046,649
223	Residential	168,021	--	--	168,021
224	Recreational	--	--	--	--
225	Other (Specify)	--	--	--	--
		<u>142,820,105</u>	<u>--</u>	<u>2,860,499</u>	<u>139,959,606</u>
12 230	<b>Furniture and Equip.</b>				
231	Schools	11,528,316	--	--	11,528,316
232	Administration	970,429	--	--	970,429
233	Residential	1,534	--	--	1,534
234	Recreation	87,005	--	--	87,005
235	Other (Specify)	5,450	--	--	5,450
		<u>12,592,734</u>	<u>--</u>	<u>--</u>	<u>12,592,734</u>
12 240	<b>Vehicles</b>				
241	Service Vehicles	213,136	--	--	213,136
12 250	<b>Pupil Transportation</b>				
251	Land	--	--	--	--
252	Building	--	--	--	--
253	Vehicles - Buses	4,242,012	652,316	322,404	4,571,924
254	- Service	--	--	--	--
255	Equipment	--	--	--	--
256	Other (Specify)	--	--	--	--
		<u>4,242,012</u>	<u>652,316</u>	<u>322,404</u>	<u>4,571,924</u>
12 260	<b>Misc. Capital Assets -</b>				
261	Other (Specify)	--	--	--	--
Total Property and Equipment		<u>\$161,845,706</u>	<u>\$ 652,316</u>	<u>\$3,182,903</u>	<u>\$ 159,315,119</u>





**Western School District**  
**DETAILS OF LONG-TERM DEBT**  
**For the Year Ended June 30, 2006**

22 220	Loans - Pupil Transportation			
	Ref. #		<b><u>2006</u></b>	<b><u>2005</u></b>
221	<b>Vehicle Bank Loans</b>			
	<u>Prime</u> Repayable \$ <u>516</u> monthly, maturing <u>2011</u>	\$ 30,971	\$	37,165
	<u>Prime</u> Repayable \$ <u>523</u> monthly, maturing <u>2012</u>	32,416		38,691
	<u>Prime</u> Repayable \$ <u>521</u> monthly, maturing <u>2012</u>	37,519		43,772
	<u>Prime</u> Repayable \$ <u>523</u> monthly, maturing <u>2013</u>	43,414		49,692
	<u>Prime</u> Repayable \$ <u>542</u> monthly, maturing <u>2016</u>	66,123		72,627
	<u>Prime</u> Repayable \$ <u>548</u> monthly, maturing <u>2014</u>	52,568		59,138
	<u>Prime</u> Repayable \$ <u>359</u> monthly, maturing <u>2009</u>	--		15,059
	<u>Prime</u> Repayable \$ <u>960</u> monthly, maturing <u>2011</u>	49,396		60,916
	<u>Prime</u> Repayable \$ <u>512</u> monthly, maturing <u>2009</u>	--		23,021
	<u>Prime</u> Repayable \$ <u>2,456</u> monthly, maturing <u>2012</u>	162,097		191,569
	<u>Prime</u> Repayable \$ <u>4,954</u> monthly, maturing <u>2012</u>	356,676		416,122
	<u>Prime</u> Repayable \$ <u>3,662</u> monthly, maturing <u>2013</u>	307,574		351,513
	<u>Prime</u> Repayable \$ <u>1,095</u> monthly, maturing <u>2015</u>	106,231		119,373
	<u>Prime</u> Repayable \$ <u>1,117</u> monthly, maturing <u>2016</u>	125,128		138,536
	<u>Prime</u> Repayable \$ <u>1,675</u> monthly, maturing <u>2016</u>	187,547		207,641
	<u>Prime</u> Repayable \$ <u>542</u> monthly, maturing <u>2017</u>	66,665		73,169
	<u>Prime</u> Repayable \$ <u>4,530</u> monthly, maturing <u>2017</u>	616,077		--
	Total 221	<u>2,240,402</u>		<u>1,898,004</u>
222	<b>Land, Buildings and Equipment Bank Loans</b>			
	_____ Repayable \$ _____ monthly, maturing _____	--		--
	_____ Repayable \$ _____ monthly, maturing _____	--		--
	_____ Repayable \$ _____ monthly, maturing _____	--		--
	_____ Repayable \$ _____ monthly, maturing _____	--		--
	_____ Repayable \$ _____ monthly, maturing _____	--		--
		--		--
	Total 222	<u>2,240,402</u>		<u>1,898,004</u>
	Subtotal	<u>2,240,402</u>		<u>1,898,004</u>
223	Less Current Maturities	<u>289,957</u>		<u>246,039</u>
	Total Loans - Pupil Transportation	<u>1,950,445</u>		<u>1,651,965</u>
	Total Long Term Debt	<u>\$ 1,960,676</u>		<u>\$1,983,819</u>

Western School District  
SUMMARY OF LONG-TERM DEBT

For the Year Ended June 30, 2006

<u>Description</u>	<u>Ref. #</u>	<u>Rate</u>	<u>Balance Beginning of Year</u>	<u>Loans Obtained During Year</u>	<u>Principal Repayment for Year</u>	<u>Balance End of Year</u>
A) School Construction			\$ --	\$ --	\$ --	\$ --
B) Equipment			--	--	--	--
C) Service Vehicles			34,789	--	12,279	22,510
D) Other - Office			331,358	--	331,358	--
E) Pupil Transportation			<u>1,898,004</u>	<u>652,317</u>	<u>309,919</u>	<u>2,240,402</u>
Total Loans			<u>\$ 2,264,151</u>	<u>\$ 652,317</u>	<u>\$ 653,556</u>	<u>\$ 2,262,912</u>

Western School District  
 SCHEDULE OF CURRENT MATURITIES  
 For the Year Ended June 30, 2006

<u>Description</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>
A) School Construction	\$ --	\$ --	\$ --	\$ --	\$ --
B) Equipment	--	--	--	--	--
C) Service Vehicles	12,279	10,232	--	--	--
D) Other - Office	--	--	--	--	--
E) Pupil Transportation					
	<u>289,957</u>	<u>289,957</u>	<u>289,957</u>	<u>289,957</u>	<u>281,754</u>
Total	<u>\$ 302,236</u>	<u>\$ 300,189</u>	<u>\$ 289,957</u>	<u>\$ 289,957</u>	<u>\$281,754</u>

56 010

Western School District  
**SCHEDULE OF INTEREST EXPENSE**  
**For the Year Ended June 30, 2006**

<u>Description</u>	<u>2006</u>	(Ten Months) <u>2005</u>
012 <b>Capital</b>		
School Construction	\$ --	\$ --
Equipment	--	--
Service Vehicles	1,434	1,429
Other - Office	<u>31,800</u>	<u>22,294</u>
<b>Total Capital</b>	<u>33,234</u>	<u>23,723</u>
013 <b>Current</b> - Operating Loans	995	53,343
014 - Supplier Interest Charges	<u>--</u>	<u>--</u>
<b>Total Current</b>	<u>995</u>	<u>53,343</u>
<b>Total Interest Expense</b>	<u>\$ 34,229</u>	<u>\$ 77,066</u>

**Western School District**  
**SUPPLEMENTARY INFORMATION**  
**For the Year Ended June 30, 2006**

<b>1. <u>Cash</u></b>			
	<b><u>Current</u></b>	<b><u>2006</u></b>	<b><u>2005</u></b>
11 110	Cash on Hand and in Bank		
111	Cash on Hand	\$ --	\$ --
112	Bank - Current	634	--
113	- Savings	1,054,005	--
115	- Non-Teachers' Payroll	--	--
116	- Coupon (Debenture)	--	--
117	- Other (Specify)	--	--
	<b><u>Capital</u></b>		
11 210	Cash on Hand and in Bank	--	--
211	Cash on Hand	--	--
212	Bank - Current	--	--
213	- Savings	--	--
214	- Other (Specify)	--	--
	Total Cash on Hand & in Bank	<u>\$1,054,639</u>	<u>\$ --</u>
<b>2. <u>Short Term Investments</u></b>			
	<b><u>Current</u></b>		
11 121	Term Deposits - Scholarships	\$ 84,830	\$ 82,516
122	Term Deposits - Other	5,173	5,173
123	Other (Specify)	--	--
	<b><u>Capital</u></b>		
11 221	Term Deposits	--	--
222	Canada Savings Bonds	--	--
223	Other (Specify)	--	--
	Total Short Term Investments	<u>\$ 90,003</u>	<u>\$ 87,689</u>

**Western School District**  
**SUPPLEMENTARY INFORMATION**  
**For the Year Ended June 30, 2006**

**3.      Prepaid Expenses**

		<u>2006</u>	<u>2005</u>
	<b><u>Current</u></b>		
11 141	Insurance	\$    --	\$    --
142	Municipal Service Fees	--	--
143	Work, health safety and Commissions	186,372	190,874
144	Other (Specify) - Travel Advances	--	3,000
	<b><u>Capital</u></b>		
11 241	Other (Specify)	--	--
		<u>\$ 186,372</u>	<u>\$ 193,874</u>