



*Helping Each Student Achieve*

# Annual Report

2006-2007



[www.esdnl.ca](http://www.esdnl.ca)

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November 7, 2007

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



It is my pleasure to present the Annual Report 2006-07 for the Eastern School Board.

The Eastern School Board is mandated as per Section 75 of the *Schools Act, 1997* to organize and administer primary, elementary and secondary education within the district. This report provides a balanced summary of the efforts and accomplishments of the Eastern School Board in respect to the goals that are articulated in its interim strategic plan. It reflects the commitment of the entire learning community of the Eastern School District that includes 42,706 students, 2,929 teachers, 1,000 support staff, parents, district-level personnel, and other community partners that are associated with our 122 schools. As well, it affirms the Board's commitment to children and learning and to building an efficient and effective school district capable of meeting the needs of each learner for whom it has responsibility.

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

Sincerely,

MILTON PEACH  
Chair

## **Vision:**

The Eastern School Board challenges and develops the learning and achievement capabilities of each student in a positive, safe, caring, and socially just learning environment.

## **Mission:**

By June 30, 2011, the Eastern School Board will have improved programming and structures that support safe and caring learning environments for students.

## **Lines of Business:**

Eastern School Board has the following lines of business:

### **Curriculum and Programs:**

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

### **Student Support Services:**

Responsibilities include the implementation, administration and monitoring of programs and services to students with special needs. This includes implementation of provincial policy on Individual Student Support Services Plans (ISSP) as well as the Pathways to Graduation Program.

### **Administration:**

The Board has responsibility for following provincial financial legislation and regulation; acquisition of materials, equipment and services; school construction in conjunction with the Department of Education; properties and facilities management; transportation management; support staff payroll; collaborating with the Department of Education on teacher payroll; and school finance.

## Trustees by Regions

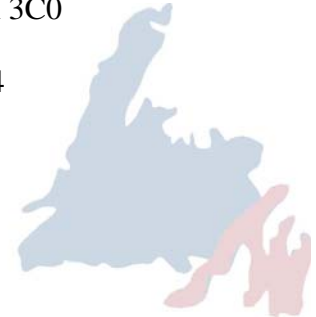
Zone 1	Burin Region	Rosalind Robere
Zone 2	Burin Region	Melvin Lambe
Zone 3	Vista Region	Rick Martin
Zone 4	Vista Region	Don Blackmore
Zone 5	Avalon West Region	Dr. Jim Hearn
Zone 6	Avalon West Region	Milton Peach – Chair
Zone 7	Avalon West Region	Eric A. Snow
Zone 8	Avalon West Region	John J. Murphy
Zone 9	Avalon East Region	Christopher Hammond
Zone 10	Avalon East Region	Derek Winsor
Zone 11	Avalon East Region	Dr. David Dibbon
Zone 12	Avalon East Region	Dr. Edward Brown
Zone 13	Avalon East Region	Ken Best
Zone 14	Avalon East Region	Jerry Rice
Zone 15	Avalon East Region	George Sheppard



*(front row, l-r Executive Committee) Rick Martin, Dr. Jim Hearn-Vice Chair, Dr. Darin King-CEO/Director of Education, Milton Peach-Chair, Derek Winsor, Dr. David Dibbon, Eric A. Snow (back row, l-r) Ken Best, Jerry Rice, Don Blackmore, Chris Hammond, Rosalind Robere, Jack Murphy, Dr. Ed Brown, George Sheppard, Melvin Lambe.*

## Key District Statistics:

**Physical Location:** Headquarters: Suite 601, Atlantic Place, 215 Water Street,  
St. John's, NL A1C 6C9  
Avalon West Region: Spaniard's Bay, NL A0A 3C0  
Burin Region: Burin, NL A0E 1G0  
Vista Region: Clarenville, NL A5A 1P4



## Other Statistics:

122 schools including Janeway School

### *Schools*

- Of the 121 schools (not including Janeway School), 2 (1.7%) had enrolments of less than 50 students, 31 (25.6%) had enrolments between 50-199, 44 (36.4%) had enrolments of 200-399, and 44 (36.4%) had enrolments of 400 or more.
- 66 (54.5%) schools were located in urban areas, while the remaining 55 (45.5%) schools were located in rural areas.

### *Students*

- In 2006-07, there were 42,706 students in Eastern School District, of which 6,922 (16.2%) received special education support.
- 30,208 (70.7%) of students were enrolled in schools in an urban setting, while the remaining 12,498 (29.3%) students were enrolled in rural schools.

### *Teachers*

- 2,929 full-time equivalent teachers and administrators
- 1,044 substitute teachers

### *Student Assistants*

- 332 student assistants
- 189 substitute student assistants

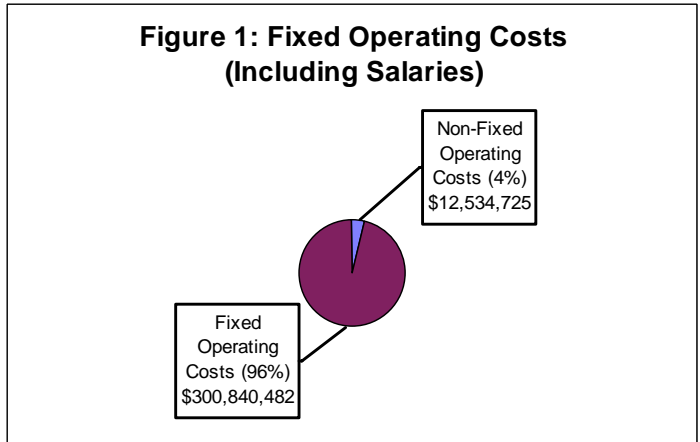
### *Support Staff*

- 63 office support
- 182 school secretaries
- 460 maintenance, custodial, cleaning
- 85 bus drivers/mechanics

## Revenue and Expenditures:

### Fixed versus Non-Fixed Operating Costs (including salaries)

Figure 1 shows how the Board's operating budget is apportioned between those costs that are fixed and those that allow some small measure of flexibility. The "fixed" costs include such items as pupil transportation, electrical, fuel, telephone, snow clearing, and municipal taxes, and totalled 72.6 per cent of the District's total expenditures for the year, after excluding salaries and benefits. This is 27.4 per cent to be spent on such things as professional development, instructional materials, and equipment and building repairs. As indicated in Figure 1, the remaining funds represent four per cent of the total District expenditures for the year when salaries and benefits are included.



### Expenditure by Major Category (excluding salaries)

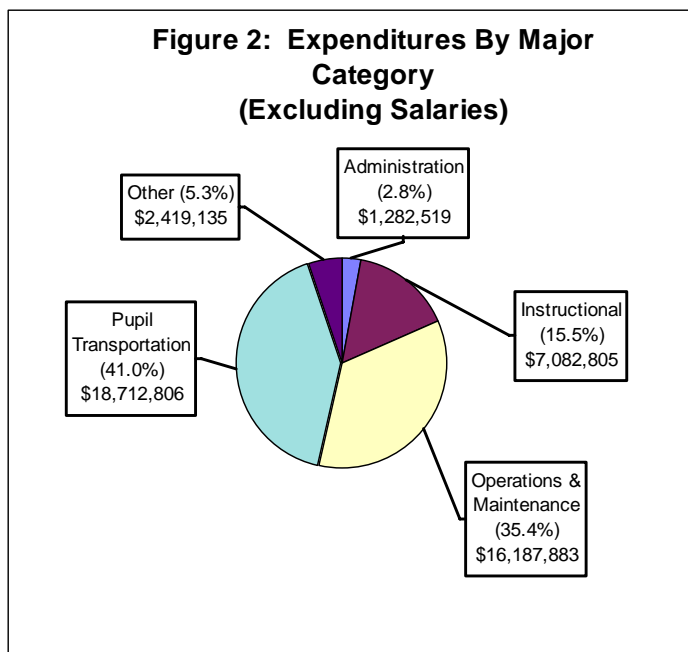


Figure 2 shows how the expenditures of the Board for the year, excluding salaries and benefits, are distributed among the major categories with equivalent percentage cost comparisons. The fixed cost of pupil transportation accounts for 41 per cent of this total; operations and maintenance costs took an additional 35.5 per cent; instructional costs received 15.5 per cent; district administration three per cent and other costs, including capital expenditures, five per cent.

## **Shared Commitments:**

Eastern School Board relies on the commitment and cooperation of a number of partners in the delivery of high-quality education to our students.

## **Department of Education:**

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

## **School Councils:**

School councils are required by the *Schools Act, 1997* to provide meaningful input into the operation of each school by monitoring teaching and learning in schools, providing a report to be included in the annual school report, and providing advice to schools and school boards. Eastern School Board is committed to working with the school councils of each school to improve the delivery of education to each student.

## **Other Educational and Community Agencies and Organizations:**

The success of public education is dependent upon the commitment of parents, and the engagement of the larger community. The following are among the key partners, other than those identified above, that influence the Board's level of success:

- The Newfoundland and Labrador Teachers' Association
- The Newfoundland and Labrador School Boards' Association
- The Newfoundland and Labrador Federation of School Councils
- Memorial University
- Regional Economic Development Boards
- The business community
- Y-Enterprise Center
- Royal Newfoundland Constabulary
- Royal Canadian Mounted Police
- Eastern School District Education Foundation
- Computers for Schools
- Family Services Canada
- Human Resources and Employment
- Human Resources and Social Development Canada
- Volunteers



These partnerships have supported and enhanced programming for our students in many program areas such as career planning, workplace safety and robotics.

## Highlights & Accomplishments

### Technology Use

The Human Resources and School Leadership Division has continually endeavoured to expand the use of technology. Throughout the 2006-2007 school year, and in preparation for staffing for the upcoming school year, the Division has added several new functions to our present industry leading personnel- package.

- **On-Line Job Applications:** The Human Resources and School Leadership Division has made numerous changes to the On-Line Job Application process. These changes include edits to the drop down menus for degrees, majors, minors and the number of courses in Mathematics and English.
- **Electronic Advertisement Request System:** A new electronic advertisement request has been implemented that enables Senior Education Officers request posting of job competitions for their family of schools. Using the new application process, 996 job competitions were advertised for the 2006-2007 school year

Through the Programs Division, 27 Information, Communication and Learning Technologies (ICLT) Projects were approved by the District in various schools. This equipment is now in schools and ready to be used by our students.

### Transportation:

The transportation division tendered over 300 bus routes. With input from the industry, many systems were streamlined resulting in more efficient routes.

The Department of Transportation and Works conducted a facility audit of the bussing operations in Burin Region which resulted in a score of 98% efficiency rate.

### Active and Healthy Living:



A majority of schools in the Eastern School District held Living Healthy Commotions to celebrate making their school a healthy place to learn. Some examples of the excellent activities held throughout the district include: the Terry Fox Run, cooperative games, school-wide dance activities, FITGO, healthy scavenger hunt,

hiking, visits to local fitness centers, school rallies, special guest presenters and entertainers, living healthy art projects, and the provision of healthy snacks. Many schools used their Living Healthy Commotion to launch long-term initiatives, such as Kids Eat Smart Breakfast Clubs, and Eastern Active Schools Programs.

### **Student Events:**

The following represents some of the many student events held throughout the entire District: Regional Drama Festivals, Historical Fairs, Regional Enterprise Showcase, Art Exhibits, Math League Competitions, Public Speaking events, Tutoring for Tuition, Tutoring Work Experience Program, Enterprise Showcase, night school, and summer school.



### **Policy Development:**

The Board approved many new policies during the 2006-2007 school year. All policies are available on the District website at [www.esdnl.ca](http://www.esdnl.ca).

### **Professional Development:**

For the first time since its inception, a major professional development shutdown day(s) occurred in all four regions of the District. In addition, the following is a sample of the on-going professional development throughout the District:

- A two day Teacher Induction Program was facilitated by District staff for approximately 100 new teachers. Throughout the two days, sessions were conducted on a wide range of topics of interest to new teachers. As a follow up to our initial Teacher Induction meeting in August, three one day Cooperative Discipline sessions were conducted in Marystown, Clarenville and St. John's during October, 2006.
- Continued focus on Mathematics which saw all Grade 5 teachers engaged in three days of professional development and all Grade 1 teachers engaged in two days of professional development.
- New curriculum in-service for Career Development teachers and Grade 7 Core French teachers.
- Principals in the Eastern School District attended a full day meeting on *Healthy Students Healthy Schools*. They learned about eating healthy, being active and staying smoke-free in our schools.

- Living Healthy Professional Development Days were conducted by the Eastern School District and Eastern Health. Teachers, students, parents, and Eastern Health staff attended and learned about creating a living healthy school community.
- Eighty-five school cafeteria staff attended in-services on the *School Food Guidelines* and the Eastern School District *Nutrition Policy*. Cafeteria staff that attended learned how to interpret the guidelines and the policy through group activities, and also had the opportunity to share their experiences in introducing healthy foods into their cafeterias.
- Other professional development highlights include:  
Responding Critically to Texts in Primary and Elementary, Portfolio Assessment in Math & Language Arts, Elementary Reading Assessment Resource, Reading and Writing Strategies, Visual and Media Literacy, Technological Literacies, Literature Circles, Guided Reading, Writing Process and Write Traits, Supporting Learning: Pathways 2 & 4, French PD initiatives, Flex Arm Camera, Technology in Science, Lab Safety, First Aid, Inspiration Software, Technology Integration, Assessment for Learning, Assessment for Learning in Music, Mathematics Networking, Assistive Technology, CPI, Mental Health Issues, etc.

### **First Time Events:**

- First year Choral Connections was expanded to all four regions and included over 3000 students and teachers in performances and clinics that focused on movement, percussion, traditional music and choral work.
- First year of implementation of new French programs in the Vista Region. A Late French Immersion Program was introduced at Clarendville Middle School and a new Intensive Core French program was introduced at Catalina Elementary.
- First year of the successful launch of the St. John's Active Schools Pilot in three St. John's K-6 schools. The three pilot schools were: Holy Cross Elementary, Vanier Elementary, and Hazelwood Elementary. This program aims to incorporate an additional 20 minutes of daily physical activity into the classroom in a fun and non-competitive manner. The program was so successful that funding is being sought from the Provincial Government to expand the program to all 19 K-6 schools in the St. John's region.
- First Guidance conference for all Guidance Counselors within the Eastern School District.



- First Multi-disciplinary Team Meeting for all Eastern Student Support Services personnel. This will be an annual event.
- First joint in-service with members of Student Support Services and K-6 curriculum Program Specialists/Itinerants.
- First year implementation of processing and allocating student assistants. Significant improvements have been made by the Department of Education in the allocation of student assistant hours, as well as, the increase of four per cent throughout the province. School Boards now have the responsibility of assigning student assistant hours to schools. Prior to the end of the school year, our school district notified schools of their student assistance allocations and individual school principals informed parents of these allocations. While there are numerous challenges for the District in the longterm these improvements will allow for a much smoother transition at the beginning of each school year.
- First year of a collaborative team approach involving School Psychologists in the process of reviewing Pathways 3 and 4 courses for high school credit.
- First time there has been a teaching allocation for the Adolescent Addictions Treatment Centre.
- First time Student Support Services has been involved in a Provincial French Immersion Focus Group.
- First time, in partnership with the Department of Education, Eastern School District supported the 2007 Interchange for Canadian Studies from May 21-27, 2007. This national conference provided an exciting opportunity for approximately 130 students from across the country to participate in a week of guest speakers, field trips and learning activities entitled, "*Our Earth, Our Environment, Let's Act!*"



### **New Programs:**

- This year a new high school Skilled Trades Program was implemented in 10 schools throughout our District and will be expanded to an additional 3 schools during the 2007-08 school year. Complementing this initiative and Government's commitment to Skilled Trades, a Skills Work for Women and Men Conference was held in the Burin Region by College of the North Atlantic where

approximately 300 students from the Burin Region attended this “hands on” session to promote the skilled trades.

**Funding:**

- Seventy-eight schools throughout the District received a Health Promotion Schools Grant of \$300.00 each from Eastern Health. The intention of the grants is to encourage health promotion activities in schools and facilitate partnerships.
- In partnership with the Eastern School District and Eastern Health, Memorial University of Newfoundland is piloting the Eastern Active Schools Project in five schools in the Eastern School District: Epiphany Elementary, Matthew Elementary, Random Island Academy, Sacred Heart Elementary and St. Augustine's Elementary. Minister of Health, the Honourable Ross Wiseman, presented a cheque for \$50,000 to support this project. An additional \$30,000 was also made available through Eastern Health to support the research component of the Eastern Active Schools Project.
- The Choral Connections initiative enabled the District to develop a music cost share program in partnership with the Department of Education to provide schools with nearly \$400,000 to purchase resources for their classroom and instrumental music programs. An additional \$200,000 will be allocated for the 2007-08 school year in the area of Arts, Music and Theatre Arts.
- In the most recent budget from the Government of Newfoundland and Labrador, \$40,000 was allocated by the province to the Eastern School District to help upgrade cafeteria equipment and has committed to additional funding during the next school year. This funding resulted in a needs assessment of school cafeterias identified through the Healthy Students Healthy Schools initiative and the School Food Guidelines. The Eastern School District has now established priorities for use of the funds based on school population, menus, and the removal of deep-fryers.
- Through \$553,000 funding from the Department of Education, all junior high schools in the Eastern School District were able to purchase new physical education and physical activity equipment. Wellness rooms have been outfitted to support non-traditional physical activity.



## **STRATEGIC PLAN:**

### **Issue One: Education System that Supports Student Learning**

#### **Goal One:**

By June 30, 2008, the Eastern School board will have reconfigured, where necessary, the learning environments throughout the District to support student learning.

#### **Year One:**

By June 30, 2007, the Eastern School Board will have completed the Conception Bay South / Paradise / Mount Pearl component of Phase II Planning.

#### **Actions:**

The major actions entailed an organizational review that consisted of:

- an assessment of all schools/facilities
- consultations with major stakeholders (representatives from the school administration, school council and town/city planners)
- research into demographic trends and projections
- data analysis, synthesis and interpretation
- development and presentation of proposals with accompanying rationale
- identify, evaluate and address transition and renovation issues
- completed Phase II Restructuring Plan

At the March 7, 2007 meeting of the Board, the following decisions were made to restructure feeder systems in the Conception Bay South / Paradise / Mount Pearl component of Phase II Planning:

#### **Holy Spirit High School System:**

Effective September 2007:

- Topsail Elementary will be reconfigured from a K-5 to a K-4 school.
- The Grade 5's from Topsail Elementary will be rezoned to attend Villanova Junior High.
- Villanova Junior High will be reconfigured from Grades 6-9 to Grades 5-8.
- The Grade 9's from Villanova Junior High will be rezoned to attend Holy Spirit High School.
- Holy Spirit High School will be reconfigured from a Level I-III to a Grade 9 – Level III school.

The Board also passed a motion to apply for an extension to Holy Family Elementary School (K-6) in Paradise. This extension will ensure that appropriate learning spaces are provided for students, factoring the provincial class size cap, as well as the provision of a cafeteria/lunch room. Furthermore, it is recommended that an adjustment be made to the catchment area for Holy Family such that enrolment (as projected) can be maintained at about the current level.

### **Mount Pearl Senior High System:**



In response to further projected growth in the current Paradise Elementary catchment area, the Board recommended that an application be made to government for one new K-6 school for Paradise as well as a new facility to replace the existing Paradise Elementary thus giving the community three K-6 schools. The Board also recommended the catchment area for Paradise students be adjusted to more equitably distribute all K-6 students in Paradise over three schools.

### **O'Donel High School System:**

The Board recommended that the catchment area for Newtown Elementary School be adjusted, on a go forward basis, to encompass the area generally known as the South Brook subdivision.

### **Year Two:**

By June 30, 2008 the Eastern School Board will have completed the greater St. John's component of Phase II Planning and will have completed an organizational review to better support teaching and learning in the District.

**Measure Two:** Completed St. John's area Planning Document.

### **Indicators:**

- Completed and implemented an organizational review.
- Presented proposals and rationales to government for required supportive facilities.
- Completed assessments on all remaining schools.
- Completed Phase II Restructuring Plan.

## **Issue Two: Leadership Development**

### **Goal Two:**

By June 30, 2008, the Eastern School Board will have enhanced leadership development within the Eastern School District to support student achievement.

### **Year One:**

By June 30, 2007, the Eastern School Board will have a formal leadership development program in place.

### **Actions:**

A needs assessment was conducted of all current administrators regarding career intentions. The results of the needs assessment indicated that administrators would be required at all grade levels (Primary/Elementary, Intermediate and High School). Administrators throughout the District were contacted to nominate a potential candidate from their school for a Leadership Development Program based on selection criteria determined by District staff.

Of the 95 applicants who applied for the Leadership Development Program, 40 candidates, representing each of the four regions of the District, were chosen as follows:

- Avalon East (28)
- Avalon West (4)
- Burin (6)
- Vista (2)

Each of these candidates participated in a Leadership Development Program that consisted of the following three components:

### **Component A: Professional Development**

Throughout the Leadership Development Program, candidates attended professional development sessions, facilitated by District Office personnel, on the following topics:

- Professional Appraisal and Personal Growth for Educators
- Instructional Leadership and School Development
- Student Support Services
- Professional Learning Communities
- Managing Conflict
- Legal Issues, Student Behavior and Discipline
- Operations/Communications/Management Skills
- School Financial Management



## **Component B: Administrative Apprenticeship**

The purpose of the Administrative Apprenticeship was to expose candidates to meaningful experiences in the school setting. Each candidate, in collaboration with their principal/mentor, completed the following three compulsory topics:

- Conflict resolution
- School growth and development team
- School council meetings

In addition, each candidate completed a minimum of three other optional topics:

## **Component C: Leadership Portfolio**

Candidates in the Leadership Development Program developed a portfolio which included the following:

- Professional growth plan
- A personal reflection on “Leadership”
- A reading list complete with reflective notes
- Mentorship documentation
- Copy of the candidate’s current teacher appraisal
- Updated resume

### **Year Two:**

By June 30, 2008 the Eastern School Board will have increased interest in leadership positions in the District.

**Measure Two:** Interest in administrative competitions.

### **Indicators:**

- Increased participation in administrative competitions.
- Increased skill set of candidates.
- Established a succession plan.

## **Issue Three: Enhanced Learning Environments**

### **Goal Three:**

By June 30, 2008, the Eastern School Board will have enhanced learning environments.

## **Year One:**

By June 30, 2007, the Eastern School Board will have developed policies to support enhanced learning environments.

### **Actions:**

To support learning environments, the programs division established a District team for Safe and Caring Schools as well as school teams / working groups. The Board surpassed its' expectation for the year and was able to implement school teams / working groups with responsibility for the newly developed Safe and Caring Schools Policy throughout all schools in the District. The District Safe and Caring Schools Team facilitated the following professional development sessions:

- Non-Violent Crisis Intervention
- Differentiation of Instruction for Successful Inclusion
- Functional Behavioral Analysis
- Conflict Mediation Level I
- Cooperative Discipline
- First Aid Training
- ISSP Training
- Legal Issues for Student Support Services
- Mental Health Issues in Primary/Elementary, Intermediate and Senior High

We continued our work with Roots of Empathy expanding to 19 schools within the District implementing this initiative. There are more expansions planned in 2007-08 including Lions Quest which will continue in a number of Elementary Schools. This year we have started to lay the foundation for a Character Education - The Virtues Project. With the research on many Character Education programs completed, school pilots will be established during the 2007-08 school year.



### **Smoke-Free Environment Policy:**

In collaboration with a number of agencies (Eastern Health, Department of Health and Community Services, Alliance for the Control of Tobacco, Smokers' Helpline), a number of anti-smoking and smoking cessation programs have been implemented at our schools. For example, in partnership with ACT, Smoke-Free School Grounds signage has been posted outside every school in the district. As well, schools have held smoke-free poster contests, have lead programs such as Kick the Nic, have created smoke-free wall murals, and have incorporated smoke-free messages into the high school chemistry curriculum.

## **Nutrition Policy:**

All schools in the Eastern School District have successfully implemented the first year of the Nutrition Policy Transition Period. As such, the following guidelines have been implemented in all schools:

### **Beverages:**

#### **K-6 Schools:**

- Only beverages that meet the standards of the Provincial School Food Guidelines (e.g. no soft drinks, sport drinks) may be sold in vending machines, canteens and cafeterias on school property.

#### **Grade 7-Level III Schools:**

- Must serve a minimum of 80% of beverages that are included in the Serve Most/Serve Moderately System in vending machines, canteens and cafeterias on school property.

### **Snacks:**

#### **All Schools:**

- A minimum of 60% of vending, canteen and cafeteria snack items will come from serve most/serve moderately snacks category as outlined in the Provincial School Food Guidelines.



### **Deep Fried Foods:**

#### **K-6 Schools:**

- Deep fried foods will not be served.

#### **Grade 7-Level III Schools:**

- Deep fried items will be served a maximum of two times per week.

### **Year Two:**

By June 30, 2008, the Eastern School Board will have a full component of approved governance policies that will allow the District to be fully compliant with statutory, legislative and organizational requirements, and collective agreements.

**Measure Two:** Governance policies.

**Indicators:**

- Implemented a District co-curricular and athletics policy.
- Implemented approved governance policies.

**Issue Four: Communications**

**Goal Four:**

By June 30, 2008, the Eastern School Board will have developed and implemented a comprehensive communications plan.

**Year One:**

By June 30, 2007, the Eastern School Board will have developed strategies for improving communications with employees, and addressing stakeholder complaints.

**Actions:**

A Director's Monthly Report has been instituted and following the delivery of this report in printed form to all Trustees at the monthly Board meeting, it is made available to the public via posting on the District website. It is also distributed to all schools and school councils. This will keep our school community informed of current issues and progress on a timely basis.

An on-line system has been developed to track stakeholder complaints. However, due to operational requirements this system was not activated until May 2007. Therefore the Board will monitor and establish a base line number of complaints during the 2007-2008 school year.

The District website has been re-designed with the goal of providing a more in-depth and informational online presence for our District in an easy to use, content rich format. The following represent some of the updates:

- Enhanced content in a clear new format
- Complete staff and divisional directories with name, position, telephone number and e-mail
- Complete school directory by region with school profile pages. In addition, information on wheelchair accessibility, feeder systems, bus routes and French immersion programming
- In-depth school feeder charts (English and French)
- Complete programs information
- New parents section
- Good news section with submission tool
- Professional Development information

- Navigational tools to quickly access information
- Site interlinked throughout where appropriate

**Year Two:**

By June 30, 2008, the Eastern School Board will have developed and implemented a plan that recognizes and promotes the accomplishments of students and employees.

**Measure Two:** Improved communication.

**Indicators:**

- Base line established for complaints.
- Increased promotion of good news stories.
- Increased employee recognition.
- Increased student recognition.

**Challenges:**

- An ongoing challenge is reaching as many schools as possible with the “Living Healthy” message. Success was noted in many areas, but continued efforts need to be made to encourage schools to adopt and implement the philosophy of “Living Healthy” by making it part of the school’s culture.
- As part of the “Living Healthy” message we also need to ensure adequate time is scheduled for physical education classes given the District’s infrastructure challenges related to school gymnasiums.
- The recruitment of school administration and specialist teachers is an ongoing challenge, especially in more rural areas of the District.
- The constant revamping of bus routes in the ever-growing suburbs continues to be a challenge.
- The District recognizes government’s increased commitment to our maintenance issues. However, our aging infrastructure and finding qualified personnel to do the work remains a challenge. We are, however, working with government to implement our long-term capital plan.
- While the Department has funded schools within the Eastern School District, support to maintain and replace technology is still a major challenge.

- Providing training programs for our bus drivers continues to be a challenge in the contracted system due to the unavailability of replacement drivers and the frequency in which drivers change under the contracted system.

## **Opportunities:**

- Provincial government funding for cafeteria equipment has provided a significant boost to our District's Nutrition goals, allowing our schools to provide quality nutritional choices for our students.
- Funding from the Department of Education has provided much needed impetus in helping our junior high schools achieve their "Living Healthy" goals.
- The development of a provincial Technology Plan has great potential for providing direction in the effective use of Information, Communication and Learning Technologies (ICLT) in schools throughout the province. The Eastern School District is well-positioned to be a contributing partner in this initiative.
- The new skilled-trades programs and the equipment to support it from the Department of Education have given many of our graduates increased career choices.
- Through a cost shared program with the Department of Education and schools, approximately \$400,000 worth of music equipment was purchased which will further the District's endeavours to implement the provincial government's Fine Arts Strategy.









**EASTERN SCHOOL DISTRICT**  
**AUDITOR'S REPORT AND FINANCIAL STATEMENTS**

**June 30, 2007**

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CHARTERED ACCOUNTANT  
MANAGEMENT CONSULTANT

**BYRON D. SMITH**, B. Comm., C.F.E., C.A.

Main Office:  
P. O. Box 610  
490 Conception Bay Highway  
Spaniard's Bay, NL  
A0A 3X0

Telephone: (709) 786-1232  
Toll Free: 1-877-786-1232  
Facsimile: (709) 786-1230  
E-mail: byron@byronsmithca.com  
Website: byronsmithca.com

Branch Office:  
46 Powell Drive  
Carbonear, NL  
A1Y 1A5  
Telephone: (709) 596-2211

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### AUDITOR'S REPORT

To the Board Members of:  
Eastern School District

I have audited the balance sheet of the current and capital funds of the Eastern School District as at June 30, 2007 and the related statements of current revenues, expenditures and District deficiency, cash flows and changes in capital fund for the year then ended. These financial statements are the responsibility of the District's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I 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.

The accounting policy with respect to Teachers' Severance Pay and Teachers' Vacation Pay are described in Note 3 and Note 6 respectively. Canadian generally accepted accounting principles require that all accounts receivable should be recorded and disclosed on the financial statements. The liability for Teachers' Severance Pay has been recorded but no offsetting receivable has been recorded. In this respect, these financial statements are not in accordance with Canadian generally accepted accounting principles. If the accounts receivable were recorded in accordance with Canadian generally accepted accounting principles, changes to the amounts reported for accounts receivable, revenue, and excess of expenditures over revenue would be necessary.

In my opinion, except for the effects of the failure to record accounts receivable as described in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Board as at June 30, 2007 and the results of its operations and changes in its capital financial position for the year then ended in accordance with Canadian generally accepted accounting principles and as explained in note 1 to the financial statements and are in compliance with reporting requirements established for School Boards in the Province of Newfoundland and Labrador by the Department of Education.

August 31, 2007  
Spaniard's Bay

*Byron Smith*  
CHARTERED ACCOUNTANT

**Eastern School District  
Balance Sheet**

**As At June 30, 2007**

**2007**

**2006**

**Assets**

**Current**

Cash (supp. Info. 1)	\$ 12,329,831	\$ 5,219,179
Short-term investments (supp. Info. 2)	908,375	155,889
Accounts receivable (note 5)	2,702,061	4,366,472
Teachers' vacation pay (note 6 )	28,809,763	28,279,293
Prepaid expenses (supp. info. 3)	<u>554,811</u>	<u>472,779</u>
	45,304,841	38,493,612
Capital assets (schedule 7, notes 1 and 2)	157,938,849	306,427,297
Deferred costs (note 12)	342,603	716,350
Long-term receivables - Due from Province	<u>                    </u>	<u>1,171,871</u>
	<u>\$203,586,293</u>	<u>\$346,809,130</u>

**Liabilities**

**Current**

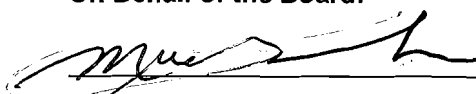
Accounts payable and accrued liabilities (note 8)	\$ 11,257,197	\$ 7,970,044
Teachers' vacation pay (note 6)	28,809,763	28,279,293
Current maturities (schedule 8)	827,270	869,430
Current portion of obligation under capital lease (note 11)	<u>761,480</u>	<u>786,292</u>
	41,655,710	37,905,058
Long-term debt (schedule 8)	4,060,793	4,441,843
Obligation under capital lease (note 11)	3,417,861	3,683,987
Teachers' severance pay benefits (note 3)	50,037,967	49,100,384
Other employee severance pay accrual	4,652,236	4,700,471
Other employee benefits (note 9)	<u>459,608</u>	<u>477,738</u>
	104,284,175	100,309,481


**District Equity**

Investment in capital assets (notes 10 and 2)	153,281,193	300,031,417
District deficiency	<u>(53,979,075)</u>	<u>(53,531,768)</u>
	99,302,118	246,499,649
	<u>\$203,586,293</u>	<u>\$346,809,130</u>

**Contingent Liabilities (Note 17)**

**On Behalf of the Board:**

 Chairperson

 Treasurer

**Eastern School District  
Statement of Current Revenue, Expenditures and District Deficiency**

**For the Year Ended June 30, 2007**

**2007**

**2006**

**Current Revenue (Schedule 1)**

Provincial Government grants	\$311,999,105	\$301,567,827
Ancillary services	63,221	44,132
Miscellaneous	<u>1,694,731</u>	<u>688,613</u>
	<u>313,757,057</u>	<u>302,300,572</u>

**Current Expenditures**

Administration (Schedule 2)	4,418,682	4,346,766
Instruction (Schedule 3)	256,685,792	247,390,108
Operations and maintenance (Schedule 4)	29,395,939	28,046,912
Pupil transportation (Schedule 5)	20,496,770	19,661,974
Ancillary services (Schedule 6)	70,000	131,410
Interest (Schedule 8C)	300,913	372,202
Amortization of deferred costs (Note 12)	373,747	373,747
Miscellaneous (Schedule 6)	<u>88,367</u>	<u>73,847</u>

311,830,210      300,396,966

**Excess of revenue over expenditures before  
underrated items**

1,926,847      1,903,606

**Amortization of capital assets (Schedule 7)**

(9,701,718)

**Transfer to capital**

8,045,610

(1,627,032)

**Excess of revenue over expenditures before  
teachers' severance**

270,739

276,574

**Net change in teachers' severance liability (Note 3)**

(937,583)

(116)

**Excess of (expenditures over revenue)  
revenue over expenditures**

\$ (666,844)

\$ 276,458

**District deficiency, beginning of the year**

\$ (53,531,768)

\$ (53,808,226)

**Excess of (expenditures over revenue)  
revenue over expenditures**

(666,844)

276,458

**Unrealized gain on investments ( Note 16)**

219,537

**District deficiency, end of the year**

\$(53,979,075)

\$(53,531,768)

**Eastern School District  
Statement of Cash Flows**

**For the Year Ended June 30, 2007**

**2007**

**2006**

**OPERATING ACTIVITIES**

<b>Excess of (expenditures over revenue) revenue over expenditures</b>	\$ (666,844)	\$ 276,458
Items not affecting cash:		
Amortization of deferred costs	373,747	373,747
Amortization of capital assets	9,701,718	
Amortization of energy retrofit	558,279	814,739
Adjustment to carrying value of certain capital assets (Note 2)	148,440,416	
Severance pay accrual	(48,235)	(240,535)
Teachers severance liability	937,583	116
Other employee benefits liability	(18,130)	45,029
Short term investments	(752,486)	
Accounts receivable	1,664,412	274,607
Prepaid expenses	(82,032)	9,528
Accounts payable and accrued liabilities	<u>3,287,150</u>	<u>1,247,311</u>
	<u>163,395,578</u>	<u>2,801,000</u>

**INVESTING ACTIVITIES**

Capital expenditures - net	(10,211,965)	(12,547,214)
Change in investment in capital assets (Note 10)	(146,750,224)	13,287,491
Change in long-term receivable	1,171,871	
Change in unrealized gain on investment	<u>219,537</u>	
	<u>(155,570,781)</u>	<u>740,277</u>

**FINANCING ACTIVITIES**

Proceeds from obligation under capital lease	509,060	415,597
Repayment of obligation under capital lease	(799,996)	(709,738)
Proceeds from long-term borrowings	465,800	488,000
Repayment of long-term debt	<u>(889,009)</u>	<u>(1,106,222)</u>
	<u>(714,145)</u>	<u>(912,363)</u>
<b>Change in cash resources</b>	7,110,652	2,628,914
<b>Cash, beginning of the year</b>	<u>5,219,179</u>	<u>2,590,265</u>
<b>Cash , end of the year</b>	<u>\$ 12,329,831</u>	<u>\$ 5,219,179</u>
<b>Supplementary cash flow information:</b>		
Interest paid	\$ 300,913	\$ 372,202
Interest paid - bussing loans	<u>171,992</u>	<u>134,355</u>
	<u>\$ 472,905</u>	<u>\$ 506,557</u>

**Eastern School District  
Statement of Changes in Capital Fund**

**For the Year Ended June 30, 2007**

**2007**

**2006**

**70 Capital receipts**

**71 Proceeds from bank loans**

011 School construction		
012 Equipment	\$ 465,800	\$ 488,000
013 Service vehicles		
014 Pupil transportation		
015 Other and capital lease	<u>509,059</u>	<u>415,598</u>
	<u>974,859</u>	<u>903,598</u>

**72 EIC grants**

011 School construction and equipment	10,401,626	12,606,684
012 Other - special grants for debt repayment	<u>                    </u>	<u>                    </u>
	<u>10,401,626</u>	<u>12,606,684</u>

**73 Donations**

011 Cash receipts		
012 Non-cash receipts		
013 Restricted use	<u>35,481</u>	<u>                    </u>
	<u>                    </u>	<u>                    </u>

**74 Sale of capital assets - proceeds**

011 Land and 012 buildings		
013 Equipment		
014 Service vehicles		
015 Pupil transportation vehicles		
016 Other	<u>                    </u>	<u>                    </u>
	<u>                    </u>	<u>                    </u>

**75 Other capital revenues**

011 Interest on capital fund investments		
012 Premiums on debentures		
013 Recoveries of expenditures	361,252	347,017
015 Insurance proceeds		
016 Native peoples grants		
017 Miscellaneous		
Gain on sale of capital assets		
Department of Education technology grants		
Cost sharing for technology grants	<u>                    </u>	<u>                    </u>
	<u>361,252</u>	<u>347,017</u>

**78 Transfer from (to) current fund**

**Add: Amortization of capital assets - non cash items**

	(8,045,610)	1,627,032
	<u>9,701,718</u>	<u>                    </u>
	<u>1,656,108</u>	<u>1,627,032</u>
	<u>\$ 13,429,326</u>	<u>\$ 15,484,331</u>

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Eastern School District  
Statement of Changes in Capital Fund (Cont'd)

For the Year Ended June 30, 2007

2007

2006

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**80 Capital disbursements**

**81 Additions to capital assets**

011 Land and sites	\$ 91,430	
012 Buildings	10,305,942	\$ 12,539,227
013 Furniture and equipment - School	837,414	640,045
014 Furniture and equipment - other		
015 Service vehicles	39,735	465,799
016 Pupil transportation		
	<u>11,274,521</u>	<u>13,645,071</u>

**82 Principal repayment of long-term debt**

011 School construction		
012 Equipment	848,791	1,249,936
013 Service vehicles		
014 Energy Performance Contract	<u>840,214</u>	<u>566,025</u>
	<u>1,689,005</u>	<u>1,815,961</u>

**83 Miscellaneous disbursements**

013 Other (decrease in capital payables)	<u>465,800</u>	<u>23,299</u>
	<u>\$ 13,429,326</u>	<u>\$ 15,484,331</u>



For the Year Ended June 30, 2007

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### Nature of Operations

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

### 1. Significant Accounting Policies

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

#### Fund Accounting

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

#### Revenue

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

#### Capital Assets

Capital assets assumed by the District on August 31, 2004, as a result of legislation passed pursuant to the Schools Act and the Education Act, are recorded based on the Net Book Values shown on the audited financial statements of the predecessor entities. Deferred costs for the energy retrofit project are amortized on the straight-line basis over a period of seven years.

Beginning July 1, 2006 tangible capital assets will be amortized using the straightline basis over their estimated useful lives, using the following rates:

Buildings	50 years
Furniture and equipment	10 years
Service vehicles	5 years
Buses	12 years
Miscellaneous	5 years

#### Teachers' and Student Assistants' Payroll

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

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**Eastern School District  
Notes to Financial Statements**

**For the Year Ended June 30, 2007**

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**1. Significant Accounting Policies (Cont'd)**

**Pension Costs**

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

**Other Severance Pay Accrual**

The District records severance pay liability for employees other than teachers. Employees are entitled to one week of severance pay for each year of service to a maximum of twenty weeks once they reach 9 years of service with the District.

**Use of Accounting Estimates**

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

**2. Change in Accounting Policy**

**Capital Assets**

During the year the District adopted an accounting policy to record amortization of its tangible capital assets in accordance with Public Sector Accounting Board standards. Prior to the current year, no amortization of tangible capital assets was recorded. Note 1 describes in detail the accounting policy adopted.

Beginning July 1, 2006 tangible capital assets will be amortized using the straightline basis over the estimated useful lives of those assets. Opening accumulated amortization has been recorded to reflect the period of useful life that has expired on those assets. The useful life and residual values of each individual category of tangible capital assets has been estimated based on managements best judgement. Opening accumulated amortization and a reduction to investment in capital assets in the amount of \$148,440,416 has been recorded.

**3. Teachers' Severance Pay Benefits**

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

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

	<u>2007</u>	<u>2006</u>
Balance, beginning of the year	\$ 49,100,384	\$ 49,100,268
Net increase, (decrease) for the period	<u>937,583</u>	<u>116</u>
Balance, end of the year	<u>\$ 50,037,967</u>	<u>\$ 49,100,384</u>

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**Eastern School District  
Notes to Financial Statements**

**For the Year Ended June 30, 2007**

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**4. Bond Coverage**

At balance sheet date, the Insurance Division of Treasury Board carried fidelity bond coverage covering District employees as follows:

Assistant Director of Finance and Administration and District employees	\$	100,000
Principals, Vice Principals and Staff	\$	100,000

**5. Accounts Receivable**

Current	<u>2007</u>	<u>2006</u>
11 131 Provincial Government	\$ 966,113	\$ 2,758,687
132 Transportation	257,121	222,802
133 Federal Government		
134 Insurance		
138 Interest		
139 Miscellaneous and travel advances	831,756	931,186
140 Goods and Service Tax Rebate	641,975	375,468
141 Other		
Capital		
11 231 Provincial Gov't -construction grants	5,096	78,329
235 Other		
	<u>\$ 2,702,061</u>	<u>\$ 4,366,472</u>

**6. Teachers' Vacation Pay**

Pursuant to a directive issued by the Department during the fiscal year 2006, the District recorded the vacation pay liability for teachers in the District. The liability relates to teachers' salaries earned during the school year but not fully paid to teachers until subsequent to June 30. Although the directive requested that a receivable from the Department for the liability not be recorded, the Schools Act specifies that salaries and other compensation for teachers are the responsibility of the Department. Accordingly, the District has recorded teachers' vacation pay receivable of \$ 28,809,763 at June 30, 2007, (2006 - \$ 28,279,293 ).

**7. Bank Indebtedness**

The District had an authorized operating demand loan of \$4,000,000, bearing interest at Royal Bank prime less 0.65% which was unused as at June 30, 2007 and June 30, 2006. In accordance with the Schools Act 1997, the operating demand loan was supported by a letter of approval to borrow provided by the Minister of Education.

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Eastern School District  
Notes to Financial Statements

For the Year Ended June 30, 2007

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**8. Accounts Payable and Accrued Liabilities**

<b>Current</b>	<b><u>2007</u></b>	<b><u>2006</u></b>
21 111 Trade payables	\$ 4,093,704	\$ 2,158,097
112 Accrued liabilities	846,523	671,074
114 Wages	154,875	140,567
115 Payroll deductions	777,366	551,987
117 Deferred grants	2,236,022	1,529,046
118 Other - Specify		
Vacation pay accrual	1,497,883	1,442,245
Scholarship fund	656,290	141,794
N.I.S.E.P, a related corporation	587,678	462,579
<b>Capital</b>		
21 211 Trade payable		465,799
213 Accrued interest		
217 Deferred Grants	<u>406,856</u>	<u>406,856</u>
	<u>\$ 11,257,197</u>	<u>\$ 7,970,044</u>

**9. Other Employee Benefits**

	<b><u>2007</u></b>	<b><u>2006</u></b>
Pension plan		\$ (9,213)
Unused pre-1985 sick leave	<u>\$ 459,608</u>	<u>486,951</u>
	<u>\$ 459,608</u>	<u>\$ 477,738</u>

The District charges operations with the amount of benefits accruing to employees in each year.

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

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Eastern School District  
Notes to Financial Statements

For the Year Ended June 30, 2007

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**10. Investment in Capital Assets**

	<u>2007</u>	<u>2006</u>
Investment in capital assets, beginning of the year	\$ 300,031,417	\$ 286,743,926
Add:		
Grants - contributions for capital construction	10,401,626	12,606,685
Proceeds from sale of capital assets		
Gain on sale of capital assets		
Recoveries of expenditures		
Insurance proceeds - capital		
Capital purchases out of revenue	328,346	158,091
Miscellaneous - E.I.T.F.	35,481	
School contributions		
Principal repayment paid with operating grants	<u>1,689,005</u>	<u>1,620,675</u>
	<u>312,485,875</u>	<u>301,129,377</u>
Deduct adjustments:		
Cost of assets disposed		
Building	1,062,548	1,097,960
Pupil transportation vehicles		
Other		
Amortization of capital assets	9,701,718	
Adjustment to carrying value of certain capital assets (Note 2)	148,440,416	
Doubtful Accounts		
	<u>159,204,682</u>	<u>1,097,960</u>
23 221 Investment in capital assets, end of the year	<u>\$ 153,281,193</u>	<u>\$ 300,031,417</u>

**Eastern School District  
Notes to Financial Statements**

**For the Year Ended June 30, 2007**

**11. Obligation Under Capital Leases**

The District has entered into a capital lease with Royal Bank of Canada to finance its Energy Performance capital expenditures (EPC). The lease is for \$ 5,000,000 for 5 years including a purchase option of \$2,750,000 at the end of the term, May 2008. It is management's intention to finance this amount over five years.

During the year the District also entered into capital leases with the Royal Bank of Canada for various equipment. The leases total \$ 509,057 for 5 years with a purchase option of \$10 at the end of the term.

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

	<u>Risographs</u>	<u>EPC</u>	<u>Copiers &amp; Laptops</u>	<u>Total</u>
2008	\$ 93,204	\$ 565,510	\$ 267,343	\$ 926,057
2009	93,204		174,644	267,848
2010	93,204		138,416	231,620
2011	54,385		86,232	140,617
2012			<u>86,232</u>	<u>86,232</u>
	<u>333,997</u>	<u>565,510</u>	<u>752,867</u>	<u>1,652,374</u>
Add: Purchase option price		2,750,000		2,750,000
Less: amount representing interest	<u>27,293</u>	<u>124,625</u>	<u>71,115</u>	<u>223,033</u>
	306,704	3,190,885	681,752	4,179,341
Less: current portion	<u>80,470</u>	<u>440,885</u>	<u>240,125</u>	<u>761,480</u>
	<u>\$ 226,234</u>	<u>\$ 2,750,000</u>	<u>\$ 441,627</u>	<u>\$ 3,417,861</u>

Interest has been imputed at a rate of 4.20% for the EPC.

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

**12. Deferred Costs**

A predecessor School Board entered into a sale lease contract with the Royal Bank of Canada for their Energy Performance contract. A gain of \$1,868,737 was recorded upon sale of these assets. This gain is amortized over sixty months. During the year \$ 373,747 (2006 - \$373,747) was recorded as amortization expense in the financial statements.

**13. Lease Commitments**

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

2008	\$ 305,948
2009	\$ 140,934
2010	\$ 121,246
2011	\$ 49,464

**14. Financial Instruments**

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

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**Eastern School District  
Notes to Financial Statements**

**For the Year Ended June 30, 2007**

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**15. Insurance Subsidy**

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

**16. Unrealized Gain on Sale of Investments**

This represents an unrecognized gain on investments held by a predecessor District. This amount is now being recognized as an asset.

**17. Contingent Liabilities**

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

The Board has a potential liability for accumulated sick leave to its employees in the amount of \$11,449,000. This amount has not been included in the financial statements. The amount is calculated based on Board policy and on an interpretation of the agreement with unionized employees. Any payments to employees for sick leave is expensed in the period such payments are incurred.

**18. Comparative Figures**

Certain of the 2006 amounts have been reclassified to conform with the financial statement presentation adopted for 2007.

Eastern School District  
 Schedule 1  
 Current Revenues

For the Year Ended June 30, 2007	2007	2006
Current Revenues		
<b>32 010 Provincial Government Grants</b>		
011 Regular operating grants	\$ 45,829,580	\$ 42,010,873
016 Special grants		
French immersion		
Official language monitor		
French language recuperation		
Textbook credit allocation		
Communication technology		
Other		
Salaries and benefits		
017 Directors and assistant directors	1,485,458	1,378,525
021 Regular teachers	238,049,823	232,298,147
Teachers' severance		116
022 Substitute teachers		
Student assistants	6,172,932	6,241,880
030 Pupil transportation		
031 Board owned	3,109,816	2,980,774
032 Contracted	15,176,730	14,616,103
033 Handicapped	<u>2,174,766</u>	<u>2,041,409</u>
	<u>311,999,105</u>	<u>301,567,827</u>
<b>33 010 Donations</b>		
012 Cash receipts		
013 Non cash receipts		
014 Restricted use	_____	_____
	_____	_____
<b>34 010 Ancillary Services</b>		
011 Revenues from rental of residences		
021 Revenues from rental of Schools and facilities (Net)	63,221	44,132
031 Cafeterias		
032 Other	_____	_____
	<u>63,221</u>	<u>44,132</u>



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Eastern School District  
Schedule 1 (Cont'd)  
Current Revenues

For the Year Ended June 30, 2007	<u>2007</u>	<u>2006</u>
<b>35 010 Miscellaneous</b>		
011 Interest on investments and bank	\$ 483,654	\$ 210,151
012 Bus charters		
021 Recoveries of expenditures	333,295	
031 Revenues from other School Districts		
051 Insurance proceeds		
061 Bilingual education revenue		
071 Operating revenue from native peoples grant		
081 Miscellaneous federal grants: Special Projects	46,207	28,415
091 Textbooks	778,095	351,169
092 Other		
Summer and night school fees	(99,738)	(8,475)
Gain on sale of capital assets	48,922	
Technology support initiative		
Sundry	104,296	107,353
093 Grant - MUN		
	<u>1,694,731</u>	<u>688,613</u>
Total Current Revenues	<u>\$313,757,057</u>	<u>\$302,300,572</u>

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Eastern School District  
Schedule 2  
Administration Expenditures

For the Year Ended June 30, 2007

2007

2006

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<b>51</b> Salaries and benefits		
011 Directors and assistant directors	\$ 1,481,012	\$ 1,378,525
012 Board office personnel	1,655,151	1,577,524
013 Office supplies	67,939	52,312
014 Replacement furniture and equipment	15,589	7,259
015 Postage	21,694	27,661
016 Telephone	145,639	109,873
017 Office equipment rentals and repairs	39,057	189,476
018 Bank charges	736	2,646
019 Electricity	73,727	75,004
021 Fuel	4,879	5,247
023 Repairs and maintenance (office building)	6,717	4,350
024 Travel	115,528	129,460
025 Board meeting expenses	127,891	123,913
026 Election expenses		74,485
027 Professional fees	156,822	169,131
028 Advertising and public relations	103,273	95,913
029 Membership dues	84,516	63,531
031 Municipal service fees	5,253	4,246
032 Rental of office space	<u>313,259</u>	<u>256,210</u>
Total Administration expenditures	<u>\$ 4,418,682</u>	<u>\$ 4,346,766</u>

**Eastern School District  
Schedule 3  
Instruction Expenditures**

**For the Year Ended June 30, 2007**

**2007**

**2006**

**52 010 Instructional Salaries (Gross)**

Teachers' salaries		
011 Regular	\$191,627,511	\$186,622,230
012 Substitute	8,685,467	7,774,098
013 Board paid		
Teachers' severance		116
014 Augmentation		
015 Employee benefits	33,777,422	33,927,919
016 School secretaries - salaries and benefits	4,561,964	4,567,006
017 Payroll tax	4,190,215	4,106,889
018 Other		
Co-operative education		
IT Salaries and benefits	707,721	656,454
Salaries and benefits - program assistants	57,232	61,179
Salaries and benefits - student assistants	6,065,455	6,182,214
	<u>249,672,987</u>	<u>243,898,105</u>

**52 040 Instructional Materials**

041 General supplies	4,081,762	1,099,421
042 Library resource materials	117,806	115,101
043 Teaching aids	1,383,089	1,267,957
044 Textbooks	812,521	334,716
045 Other - Special and regional services		
	<u>6,395,178</u>	<u>2,817,195</u>

**52 060 Instructional Furniture and Equipment**

061 Replacement	21,944	45,478
062 Rentals and repairs		
063 Salary and benefits - computer technicians		
	<u>21,944</u>	<u>45,478</u>

**50 080 Instructional Staff Travel**

080 IT Travel	43,807	49,732
081 Program co-ordinators	316,668	326,274
082 Teachers' travel	79,399	122,166
083 Inservice and conferences	130,809	91,151
	<u>570,683</u>	<u>589,323</u>

**52 090 Other Instructional Costs**

091 Postage and stationary	25,000	40,007
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Total instruction expenditures	<u>\$256,685,792</u>	<u>\$247,390,108</u>
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Eastern School District  
Schedule 4  
Operations and Maintenance Expenditures - Schools

For the Year Ended June 30, 2007

2007

2006

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53

Salaries		
011 Janitorial	\$ 11,928,871	\$ 11,513,079
012 Maintenance	1,067,049	940,162
013 Payroll tax	212,136	206,020
014 Electricity	6,576,127	6,728,173
015 Fuel	1,548,762	1,639,062
016 Municipal service fee	646,512	592,018
017 Telephone	1,342,084	1,247,333
018 Vehicle operating and travel	191,316	193,441
019 Janitorial supplies	685,019	651,358
021 Janitorial equipment	41,425	45,561
022 Repairs and maintenance - buildings	3,814,023	3,099,138
023 Equipment maintenance	20,472	9,975
025 Snow clearing	1,322,143	1,181,592
096 Rental of school space		
	<hr/>	<hr/>
Total operations and maintenance	<u>\$ 29,395,939</u>	<u>\$ 28,046,912</u>

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

**For the Year Ended June 30, 2007**

**2007**

**2006**

**54 010 Operation and Maintenance of Board Owned Fleet**

Salaries and Benefits

011 Administration	\$ 105,991	\$ 111,832
012 Drivers and Mechanics	1,540,240	1,453,270
013 Payroll Tax	26,622	23,580
014 Debt Repayment- Interest	171,992	134,355
015 Principal	361,253	347,019
017 Gas and oil	409,079	417,675
018 Licenses	31,661	30,588
019 Insurance	50,507	52,887
021 Repairs and Maintenance - Fleet	302,299	246,628
022 Building	20,359	12,854
023 Tires and Tubes	28,617	40,522
024 Heat and Light	10,012	9,039
025 Municipal Service	590	590
026 Snow Clearing	3,451	4,471
027 Office Supplies	14,157	6,187
029 Travel	3,126	5,318
031 Professional Fees	8,347	6,625
032 Miscellaneous	7,010	27,437
033 Telephone	<u>33,406</u>	<u>32,708</u>

3,128,719                      2,963,585

**54 040 Contracted Services**

041 Regular transportation	15,082,174	14,561,112
042 Handicapped	2,174,766	2,041,409
047 Salaries	<u>111,111</u>	<u>95,868</u>

Pupil transportation expenditures

\$ 20,496,770

\$ 19,661,974

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Eastern School District  
Schedule 6  
Ancillary Services and Miscellaneous Expenses

For the Year Ended June 30, 2007

2007

2006

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**Ancillary Services**

The Board operates the following ancillary services:

55 Ancillary services

011 Operation of teachers' residences  
031 Cafeterias  
032 Other - environmental education

\$	<u>70,000</u>	\$	<u>131,410</u>
\$	<u>70,000</u>	\$	<u>131,410</u>

**Miscellaneous Expenses**

The Board has incurred the following miscellaneous expenses:

57 011 Bad debt expense	\$	75,356	\$	42,234
Special incentive program				
Other miscellaneous expenditures		13,011		31,613
012 Provision for severance pay				
	\$	<u>88,367</u>	\$	<u>73,847</u>

**Eastern School District  
Schedule 7  
Details of Capital Assets  
For the Year Ended June 30, 2007**

	Cost June 30, 2006	Additions - net	Cost June 30, 2007	Accumulated Amortization June 30, 2006	Amortization	Accumulated Amortization June 30, 2007	Net Book Value June 30, 2007
12 210 Land and Sites	\$ 5,023,229	\$ 91,430	\$ 5,114,659				\$ 5,114,659
12 220 Buildings							
221 Schools	256,020,094	9,218,787	265,238,881	\$ 128,688,718	\$ 5,188,504	\$ 133,877,222	131,361,659
222 Administration	5,590,942		5,590,942	1,283,184	67,865	1,351,049	4,239,893
223 Residential	10,000		10,000	200	200	400	9,600
224 Recreational							
225 Other	452,854		452,854	384,911	9,057	393,968	58,886
	<u>262,073,890</u>	<u>9,218,787</u>	<u>271,292,677</u>	<u>130,357,013</u>	<u>5,265,626</u>	<u>135,622,639</u>	<u>135,670,038</u>
12 230 Furniture and Equip.							
231 Schools	28,090,361	862,013	28,952,374	13,642,379	3,437,560	17,079,939	11,872,435
232 Administration	3,173,731		3,173,731	1,586,866	317,373	1,904,239	1,269,492
233 Residential	850		850	425	85	510	340
234 Recreation							
235 Other	27,648		27,648	13,824	2,765	16,589	11,059
	<u>31,292,590</u>	<u>862,013</u>	<u>32,154,603</u>	<u>15,243,494</u>	<u>3,757,783</u>	<u>19,001,277</u>	<u>13,153,326</u>
12 240 Vehicles							
241 Service vehicles	231,504	39,735	271,239	28,938	34,615	63,553	207,686
12 250 Pupil Transportation							
251 Land							
252 Building	152,886		152,886	22,212	1,058	23,270	129,616
Vehicles							
253 Buses	5,774,961		5,774,961	2,597,839	451,717	3,049,556	2,725,405
254 Service	59,383		59,383	7,423	7,423	14,846	44,537
255 Equipment							
256 Other							
	<u>5,987,230</u>		<u>5,987,230</u>	<u>2,627,474</u>	<u>460,198</u>	<u>3,087,672</u>	<u>2,899,558</u>
12 260 Misc. Capital Assets							
Computers	894,464		894,464	178,893	178,893	357,786	536,678
Tools	18,163		18,163	3,632	3,632	7,264	10,899
Water lines	29,151		29,151	972	971	1,943	27,208
Resource lines							
	<u>941,778</u>		<u>941,778</u>	<u>183,497</u>	<u>183,496</u>	<u>366,993</u>	<u>574,785</u>
Subtotal	305,550,221	10,211,965	315,762,186	148,440,416	9,701,718	158,142,134	157,620,052
Energy retrofit	5,834,303		5,834,303	4,957,227	558,279	5,515,506	318,797
Less:accum amort	(4,957,227)						
<b>Total Capital Assets</b>	<b>\$ 306,427,297</b>	<b>\$ 10,211,965</b>	<b>\$ 321,596,489</b>	<b>\$ 153,397,643</b>	<b>\$ 10,259,997</b>	<b>\$ 163,657,640</b>	<b>\$ 157,938,849</b>

**Eastern School District  
Schedule 8  
Details of Long-Term Debt**

**For the Year Ended June 30, 2007**

**2007**

**2006**

Ref. #

**211 Bank Loans**

Repayable \$ <u>16,814</u> monthly, maturing <u>2007</u>	\$ 682,267	\$ 851,070
Repayable \$ <u>9,443</u> monthly, maturing <u>2014</u>	812,113	925,430
Repayable \$ <u>12,475</u> monthly, maturing <u>2010</u>	411,211	561,367
Repayable \$ <u>459</u> monthly, maturing <u>2006</u>		2,292
Repayable \$ <u>667</u> monthly, maturing <u>2009</u>		
Repayable \$ <u>1,000</u> monthly, maturing <u>2009</u>		
Repayable \$ <u>4,406</u> monthly, maturing <u>2008</u>		
Repayable \$ <u>7,833</u> monthly, maturing <u>2009</u>	150,415	236,364
Repayable \$ <u>883</u> monthly, maturing <u>2007</u>	15,886	25,886
Repayable \$ <u>833</u> monthly, maturing <u>2006</u>		

Total 211

2,071,892

2,602,409

**212 Mortgages**

Total 212

\_\_\_\_\_

\_\_\_\_\_

**213 Debentures**

repayable \$ <u>3,967</u> monthly, maturing <u>2005</u>		
repayable \$ _____ monthly, maturing _____		

\_\_\_\_\_

\_\_\_\_\_

Total 213

\_\_\_\_\_

\_\_\_\_\_

Subtotal

2,071,892

2,602,409

215 Less current maturities

460,356

517,818

Total loans other than pupil transportation

\$ 1,611,536

\$ 2,084,591



Eastern School District  
 Schedule 8 (Cont'd)  
 Details of Long-Term Debt

For the Year Ended June 30, 2007

2007

2006

22 220 Loans - pupil transportation  
 Ref. #

**221 Vehicle bank loans**

Repayable \$ <u>430</u> monthly, maturing <u>2011</u>	\$ 20,658	\$ 25,811
Repayable \$ <u>4,169</u> monthly, maturing <u>2012</u>	245,958	295,984
Repayable \$ <u>2,019</u> monthly, maturing <u>2011</u>	111,021	135,243
Repayable \$ <u>5,744</u> monthly, maturing <u>2013</u>	463,944	515,975
Repayable \$ <u>4,320</u> monthly, maturing <u>2017</u>	446,629	
Repayable \$ <u>3,910</u> monthly, maturing <u>2016</u>	375,400	422,325
Repayable \$ <u>4,336</u> monthly, maturing <u>2016</u>	419,871	488,798
Repayable \$ <u>1,095</u> monthly, maturing <u>2014</u>	91,991	105,133
Repayable \$ <u>1,679</u> monthly, maturing <u>2014</u>	147,773	167,924
Repayable \$ <u>1,625</u> monthly, maturing <u>2007</u>		13,904
Repayable \$ <u>521</u> monthly, maturing <u>2012</u>	26,448	32,700
Repayable \$ <u>521</u> monthly, maturing <u>2013</u>	35,962	42,216
Repayable \$ <u>4,393</u> monthly, maturing <u>2015</u>	<u>430,516</u>	<u>462,851</u>

Total 221 2,816,171 2,708,864

222 Land, buildings and equipment bank loans

repayable \$ _____ monthly, maturing _____		
repayable \$ _____ monthly, maturing _____		
repayable \$ _____ monthly, maturing _____		
repayable \$ _____ monthly, maturing _____		
repayable \$ _____ monthly, maturing _____		

Total 222 \_\_\_\_\_

223 Less current maturities 366,914 351,612

Total loans - pupil transportation 2,449,257 2,357,252

Total long-term debt \$ 4,060,793 \$ 4,441,843

Eastern School District  
 Schedule 8A  
 Summary of Long- Term Debt

For the Year Ended June 30, 2007

Description	Rate	Balance Beginning of Year	Loans Obtained During Year	Principal Repayment for Year	Balance End of Year
A) School construction					
B) Equipment	7.5%	\$ 2,602,409		\$ 530,517	\$ 2,071,892
C) Service vehicles					
D) Other					
E) Pupil					
Transportation		<u>2,708,864</u>	<u>\$ 465,800</u>	<u>358,493</u>	<u>2,816,171</u>
Total Loans		<u>\$ 5,311,273</u>	<u>\$ 465,800</u>	<u>\$ 889,010</u>	<u>\$ 4,888,063</u>

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Eastern School District  
Schedule 8B  
Schedule of Current Maturities

For the Year Ended June 30, 2007

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Description	Year 1	Year 2	Year 3	Year 4	Year 5
A) School construction					
B) Equipment	\$ 460,356	\$ 435,858	\$ 341,849	\$ 163,843	\$ 113,317
C) Service vehicles					
D) Other					
E) Pupil	366,914	365,921	363,307	366,742	346,118
Transportation					
Total loans	<u>\$ 827,270</u>	<u>\$ 801,779</u>	<u>\$ 705,156</u>	<u>\$ 530,585</u>	<u>\$ 459,435</u>

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Eastern School District  
Schedule 8C  
Schedule of Interest Expense

Year Ended June 30, 2007

2007

2006

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56 010

Description

**012 Capital**

School construction

Equipment

\$ 121,594      \$ 175,802

Service vehicles

Other

Debt restructuring

34,493      32,190

Energy management - capital lease

144,826      164,210

**Total Capital**

300,913      372,202

**Current**

013 Operating loans

014 Supplier interest charges

\_\_\_\_\_

**Total Current**

\_\_\_\_\_

**Total Interest Expense**

\$ 300,913      \$ 372,202

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Eastern School District  
Supplementary Information

For the Year Ended June 30, 2007

2007

2006

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**1. Cash**

**Current**

11 110 Cash on Hand and in Bank

Bank

112 Current \$ 11,787,187 \$ 4,847,695

113 Savings

114 Teachers' payroll 540,144 368,984

115 Non teachers' payroll

116 Executive payroll

117 Other - Funds 2,500 2,500

12,329,831 5,219,179

**Capital**

11 210 Cash on hand and in bank

211 Cash on hand

Bank

212 Current

213 Savings

214 Other

\$ 12,329,831 \$ 5,219,179

Total cash on hand and in bank

**2. Short Term Investments**

**Current**

11 121 Term deposits and marketable securities

\$ 908,375 \$ 155,889

122 Canada savings bonds

123 Other

- Canada treasury bills

- Mutual funds

- Balance in broker account

- Guaranteed investment Certificates

**Capital**

11 221 Term deposits

222 Canada savings bonds

223 Other

\$ 908,375 \$ 155,889

Total Short-term investments

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Eastern School District  
Supplementary Information

For the Year Ended June 30, 2007

2007

2006

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**3. Prepaid Expenses**

**Current**

11 141 Insurance	\$ 17,116	\$ 17,165
142 Municipal service fees	175,298	94,910
143 Supplies		34,999
144 Other		
Equipment lease		
Workers' compensation	348,566	306,874
Garbage collection		
Vehicle insurance		
Other	13,831	18,831

**Capital**

11 241 Other		
	<u>\$ 554,811</u>	<u>\$ 472,779</u>