

"There are only two lasting bequests we can hope to give our children.
One is roots; the other, wings". - Hodding Carter



Annual Report

2008-2009

www.esdnl.ca



 **Eastern
School District**
Helping Each Student Achieve



OFFICE OF THE CHAIR

Chair: Milton Peach, B.A., B.A.(Ed.)

C.E.O./Director of Education: Ford Rice, B.A., B.Ed., M.Ed.

October 22, 2009

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



Dear Minister King:

It is my pleasure to present the Annual Report 2008-09 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 strategic plan. It reflects the commitment of the entire learning community of the Eastern School District that includes 41,257 students, 3,291 educational staff, 1,060 support staff, parents, district-level personnel, and other community partners that are associated with our 122 schools, including the Janeway Hospital school. 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

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In Memoriam – Mr. Melvin Lambe

Trustee, Zone 2, Burin Region



Melvin Lambe, Trustee, Zone 2, Burin Region, passed away suddenly on March 27, 2009 at the age of 59.

Melvin served on various school boards in the Burin Region, including the Burin Peninsula R.C. School Board from 1992-96, the Burin Peninsula School Board 1996-2004, and the Eastern School Board from 2005-2009.

Melvin served on the Programs Committee with Eastern School District. His empathy for students was very evident and he provided insight and depth as important policies were formed. He worked tirelessly on behalf of the students in Zone 2, and throughout the District. His untimely death is a great loss to the Board, to the community of Marystown, and indeed to his family.

Melvin took his role as trustee seriously, and even when difficult decisions had to be made that affected his zone, he did what he felt was right for the greater good of all students. He was a real team player, always open for suggestions, and very, very dependable. Melvin's smile and quick wit will be greatly missed at the Board table.

The list of Melvin's community involvement is endless. He was very involved with the Marystown Fire Department and served on the Newfoundland and Labrador Association of Fire Services. He was a municipal councillor with the Town of Marystown and served on the local R.C. Parish Council.

Anyone who attended Melvin's funeral would have been impressed by the standing room only crowd - certainly a fitting tribute to a man who quietly gave back so much to his community.

In a news release on March 31, 2009, the Minister of Municipal Affairs and the Minister of Fire and Emergency Services, Honourable Dianne Whalen, called Melvin "a dedicated firefighter and a pillar of his community."

The Eastern School Board is honoured to remember Melvin as a caring and loving family man and a dedicated trustee and community member. He will be missed by all who knew him.

Eastern School District Overview

Vision:

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

Mission:

By 2011, the Eastern School District will have enhanced achievement and success for all students within a healthy, active, safe, caring, and socially-just learning environment.

Strategic Issue 1: Student achievement and success.

Goal 1: By June, 2011, Eastern School District will have supported student achievement and success through high quality learning opportunities.

Strategic Issue 2: Healthy and active, safe and caring, and socially-just learning environments.

Goal 1: By June, 2011, Eastern School District will have developed a wellness action plan for all staff and students.

Goal 2: By June, 2011, the Eastern School District will have enhanced safety, a culture of caring, and socially-just learning environments for all throughout the District.

Strategic Issue 3: Organizational effectiveness and efficiency.

Goal 1: By June, 2011, Eastern School District will have increased effectiveness and efficiency within its jurisdiction.

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.

Corporate Services and Financial Administration:

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

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.

Trustees by Regions

Zone 1	Burin Region	Ms. Rosalind Robere
Zone 2	Burin Region	Vacant
Zone 3	Vista Region	Mr. Rick Martin
Zone 4	Vista Region	Ms. Anne Marie Furlong
Zone 5	Avalon West Region	Dr. Jim Hearn –Vice Chair
Zone 6	Avalon West Region	Mr. Milton Peach – Chair
Zone 7	Avalon West Region	Mr. Eric A. Snow
Zone 8	Avalon West Region	Mr. John J. Murphy
Zone 9	Avalon East Region	Mr. Christopher Hammond
Zone 10	Avalon East Region	Mr. Derek Winsor
Zone 11	Avalon East Region	Dr. David Dibbon
Zone 12	Avalon East Region	Mr. Jeffrey King
Zone 13	Avalon East Region	Mr. Ken Best
Zone 14	Avalon East Region	Mr. Jerry Rice
Zone 15	Avalon East Region	Mr. George Sheppard



*front row: Dr. David Dibbon, Eric A. Snow, Ford Rice, CEO/Director of Education, Milton Peach, Chair; Dr. Jim Hearn, Vice Chair; Jerry Rice, Chris Hammond.
back row, l-r: Rick Martin, George Sheppard, Ken Best, Rosalind Robere, Anne Marie Furlong, Jack Murphy, Derek Winsor, Jeff King.*

Executive:

Mr. Ford Rice	CEO/Director of Education
Mr. Allister Dyke	Assistant Director of Education, Human Resources
Ms. Janet Vivian-Walsh	Assistant Director of Education, Programs
Mr. Eric Snow	Assistant Director of Education, Finance and Administration
Dr. Albert Trask	Assistant Director of Education, Rural Education and Corporate Services

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:	Clareville, NL A5A 1P4

Schools: 122

- Of the 122 schools:
 - 2 (1.7%) had enrolments of less than 50 students.
 - 36 (29.8%) had enrolments between 50-199.
 - 41 (33.9%) had enrolments of 200-399.
 - 42 (34.7%) had enrolments of 400 or more.
- 66 (54.5%) schools located in urban areas, while the remaining 55 (45.5%) schools were located in rural areas.
- The remaining school is operated in the Janeway Hospital.

Students:

- In 2008-09, there were 41,257 students (20,106 female and 21,151 male) in Eastern School District.
- 7008 (17.0%) students received special education support.
- 29,682 (71.9%) students were enrolled in schools in an urban setting, while the remaining 11,575 (28.1%) students were enrolled in rural schools.
- The average K-9 class size was 20.2 students.
- The total attendance rate was 91%.

Grade	Enrolment
K	2877
1	2861
2	2915
3	2965
4	3027
5	2963
6	3080
7	3182
8	3220
9	3293
Level I	3361
Level II	3529
Level III	3465
Level IV	519
Total	41,257

Other Statistics:

Employees	4351
Teachers and Administrators	3291
Student Assistants	375
Support Staff	685

Capital	
Facility Capacity (Square Footage)	5.36 Million square feet
Cost of Capital Assets	\$361 Million

Board-Owned Busing	
Size of Bus Fleet	55 units
Operational Cost (Busing)	\$3.4 Million

Contracted Busing	
Number of units	406
Annual	\$15.8 Million

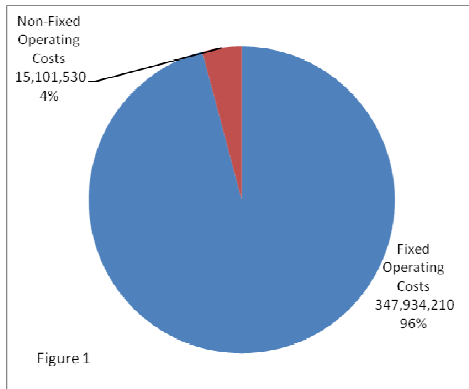
Special Transportation	
Contracts	180
Annual	\$2.6 Million

District Budget	
Operating Revenue	\$365 Million
Capital Additions	\$25.9 Million

Revenue and Expenditures:

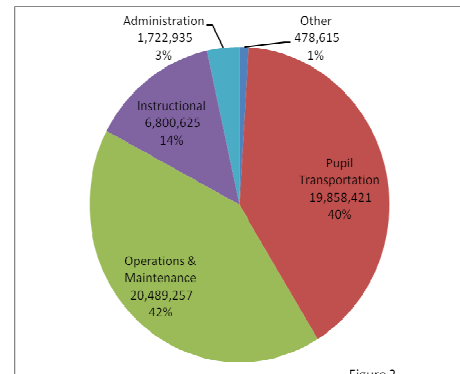
Fixed versus Non-Fixed Operating Costs (including salaries)

Figure 1 shows how the Board's operating budget is apportioned between those costs that are fixed and those that allow the District to have a limited level of flexibility. The "fixed" costs include such items as salaries and benefits, pupil transportation, snow clearing, fuel, electricity, telecommunications, and municipal taxes. These accounted for 96% of the District's total expenditures for the year. The remaining 4% is spent on such things as professional development, instructional materials, and equipment and building repairs.



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 operations and maintenance costs took 42% of this total; the cost of pupil transportation took an additional 40%; instructional costs received 14%; District administration 3%; and other costs, including capital expenditures, 1%.



Shared Commitments:

Eastern School Board relies on the commitment and cooperation of a number of partners in the delivery of high-quality educational programs to our students. The collaborative work that occurred with these partners also helped the Board work towards achieving the strategic direction of Government of: “Improved educational programs and environments respond to constantly evolving demographics”.

Department of Education:

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

School Councils:

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

Other Educational and Community Agencies and Organizations:

Along with the commitment of parents/caregivers and the Department of Education, the Board relies upon the engagement of the larger community. The following stakeholders provide invaluable assistance and help ensure the success of the Board in meeting its goals and objectives, as well as the Government’s strategic directions.

- The Newfoundland and Labrador Teachers’ Association (NLTA)
- Canadian Union of Public Employees (CUPE)
- Newfoundland and Labrador Association of Public and Private Employees (NAPE)
- Newfoundland and Labrador Association of Directors of Education (NLADE)
- The Newfoundland and Labrador School Boards’ Association (NLSBA)

- The Newfoundland and Labrador Federation of School Councils
- Memorial University (MUN)
- College of the North Atlantic (CNA)
- Regional Economic Development Boards
- Eastern Health
- Y-Enterprise Center
- Royal Newfoundland Constabulary (RNC)
- Royal Canadian Mounted Police (RCMP)
- Violence Prevention Initiative Committees
- Newfoundland and Labrador School Milk Foundation
- Eastern Education Foundation
- Computers for Schools
- Family Services Canada
- The Department of Human Resources, Labour and Employment
- Human Resources and Social Development Canada
- The local business community
- Volunteers

Outcomes of Objectives and Goals: Strategic Plan 2008-11

Mission

By 2011, the Eastern School District will have enhanced achievement and success for all students within a healthy, active, safe, caring, and socially-just learning environment.



*Please refer to page 7 of the Eastern School Board's Strategic Plan 2008-11 for the full Mission Statement including Measures and Indicators.

Strategic Issue 1: Student Achievement and Success

The District is pleased to report that all indicators regarding this objective have been met in the past year. The raison d'être for a school district is of course to enhance the learning opportunities for students. In Eastern School District, the systematic approach to this has been through the adoption of a Professional Learning Community model; this model places heavy emphasis on both professional development and measuring success. This is consistent with the Minister's strategic direction of "improved educational programs and environments respond to constantly evolving demographics." The following list itemizes the specific programs/actions that were utilized to achieve this success.

Goal 1: By June, 2011, Eastern School District will have supported student achievement and success through high quality learning opportunities.

Performance measure: Student achievement and success.

Indicators:

1. Enhanced the identification and promotion of best practices concerning learning and teaching assessment and leadership.
2. Increased participation in skilled trades programs.
3. Identified gender-based issues affecting enrolment and achievement.
4. Enhanced internal (school-based) assessment data.
5. Increased provincial assessment results.
6. Conducted quality of life surveys (students, parents, and teachers).
7. Enhanced learning environments for all staff.

Objective 1: By June, 2009, Eastern School District will have supported increased professional development opportunities for teaching personnel.

Performance measure: Increased opportunities for professional development.

Indicators:

1. Enhanced variety and quality of professional development opportunities and established benchmarks.

In 2008-09, the variety and quality of professional development opportunities were enhanced in the following ways:

- Individual and Monthly Summary Feedback Forms were developed to record all District and school-based professional development offered by the Programs Division based on teacher feedback.
- During 2008-09, 109 different District professional development session topics were offered by the Programs Division to 5700 participants with an overall rating of satisfactory or better for

approximately 95% of participants. The 2008-09 school year was the first year this data was tracked and will serve as a base-line for future years.

- During 2008-09, 92 different school-based professional development session topics were offered by Programs Division to 4600 participants with an overall rating of satisfactory or better for approximately 90% of participants.
- Through information gathered on all professional development opportunities offered through the Programs Division, benchmarks on quantity offered and quality rating were established.

2. Established an action plan to better match individual teacher learning and growth plans to District level professional development opportunities.

- In 2008-09, the District established an action plan that included the submission of teacher growth plans on-line. These were subsequently analyzed by topic and region. The yearly Professional Development Calendar was developed based on identified needs in the teacher growth plans. Regional shut-downs are planned to address priority needs, new curriculum and District initiatives related to the Strategic Plan.
- As a result, there has been notable improvement in the teacher Professional Growth Plans submitted for 2008-09 with needs being identified by teachers that are focused on student learning and student achievement and aligned with the School Development Plan and the District Strategic Plan.

3. Established District level participation in school-based professional development in select schools.

During 2008-09, Eastern School District took a very active participation role in school based professional development in select schools.

- In 2008-09, 34 Focus Schools representing all regions were chosen for intensive support by the District's Senior Education Officer (SEO) for the particular family of schools in the areas of student achievement and school leadership. Program Specialists provided additional support to these selected schools in curriculum areas identified by the SEO and through the school development process.
- Forty-eight primary/elementary schools were chosen for numeracy support focused in grades 3 and 6 and twelve intermediate schools

were chosen for numeracy support based on analysis of provincial assessment performance.

4. Identified and promoted best practices concerning the Professional Learning Community model.

In 2008-09, the District identified, through a review of relevant literature on professional learning communities, and promoted these best practices in the following ways:

- Administrators developed a year-long PD Plan for their school community.
- All schools have included student achievement in school development goal structure.
- Regular reviews of external/internal assessment data took place.
- Schools took initial steps in building capacity for differentiation and inclusion.
- Family of Schools' meetings provided the opportunity to promote best practices. In addition to presentations at these meetings on best practices, teachers and administrators were afforded an opportunity to visit their colleagues in other schools and spend time observing some of our best practices in action.
- Families of Schools' meeting agendas reflected the Professional Learning Community model. The sharing of best practices and the focus on professional learning has promoted the growth of the collaborative environment. This collaboration has strengthened the professional conversations between schools and enhanced the K-12 professional learning community.
- Microsoft IT Academy, an online training tool for Microsoft Software, is implemented for all administrators, school secretaries, and District/regional office staff on Microsoft Word and Excel Software.

Looking to 2009-10 - Objective 2:

By June, 2010, Eastern School District will have provided opportunities for all **support staff** to engage in system-supported professional development.

Performance measure:

Enhanced professional development opportunities for all support staff.

Indicators:

1. Gathered input from support staff on professional development needs.
2. Increased professional development opportunities for support staff.
3. Ensured inclusion of support staff needs in developing and promoting best practices concerning the Professional Learning Community model.

Strategic Issue 2: Healthy and active, safe and caring, and socially-just learning environments.

The District is pleased to report that all indicators regarding the following two objectives have been met in the past year. This strategic issue clearly has many facets to it, and consequently is spread across two specific goals. The first goal is specific to staff and student wellness, while the second goal is more related to overall organizational practices. The following list itemizes the specific programs/actions that were utilized to achieve this success in accordance with the Minister's strategic direction for primary, elementary and secondary education, i.e. "Improved educational programs and environments respond to constantly evolving demographics".

Goal 1: By June, 2011, Eastern School District will have developed a wellness action plan for all staff and students.

Performance measure: Promotion of wellness of all staff and students.

Indicators:

1. Enhanced healthy and active living programs and initiatives.
2. Developed and/or reviewed policies concerning healthy and active living.
3. Monitored sick leave statistics for staff and developed an action plan.
4. Monitored attendance data for students, established benchmarks and developed a promotional campaign to support increased attendance.
5. Enhanced occupational health and safety initiatives.

Objective 1: By June, 2009, Eastern School District will have taken initial steps toward the promotion of wellness of all staff and students.

Performance measure: Initial steps.

Indicators:

1. Conducted survey

- In 2008-09, a survey was conducted of all teachers in their first five years of teaching - seeking to identify solutions for the challenges related to the retention of these teachers.
- Schools were surveyed to determine the number that had student and/or staff wellness identified as part of their school development plan. The District will provide support to these schools as requested and/or possible.
- A survey and focus groups were also utilized to gather data related to employee wellness factors.
- All students in grades six, nine, or Level III were invited to participate in a bullying survey. The results will be of use to the District, and particularly the participating schools, in seeking solutions to bullying.

2. Developed and/or reviewed select policies.

- The following policies were created and/or updated in the area of Occupational Health and Safety during 2008-09:
 - i. Anti-smoking (new)
 - ii. Occupational Health and Safety (revised)
 - iii. Return to Work (new)

3. Gathered information on staff sick leave statistics.

- An attendance management program was developed in 2008-09 to gather information on staff sick leave statistics for implementation in the 2009-10 school year. This plan will allow the District to monitor and gauge attendance and identify risk factors affecting employee absences.

4. Gathered information on student attendance trends at the intermediate and high school levels.

- In 2008-09, student attendance statistics were gathered and analysed to determine if they could be of assistance in identifying patterns and risk factors related to achievement.

Goal 2: By June, 2011, the Eastern School District will have enhanced safety, a culture of caring, and socially-just learning environments for all throughout the District.

Performance Measure: Enhanced safety, a culture of caring and socially-just learning environments.

Indicators:

1. Increased programs and initiatives to enhance safety.
2. Enhanced policies and practices that support a culture of caring.
3. Enhanced policies and practices that support a socially-just learning environment.

Objective 1: By June, 2009, Eastern School District will have initiated actions to support enhanced safety, a culture of caring, and socially-just learning environments.

Performance Measure: Enhanced safety, a culture of caring, and socially-just learning environments.

Indicators:

1. Developed a District framework to guide measured and consistent responses to inappropriate behaviour.

- The Eastern School District worked collaboratively with schools and developed a District framework to enhance school-wide approaches for preventing problematic behaviours and reacting to behaviours using evidence based strategies in 2008-09. Positive Behavioural Supports (PBS) has assisted schools define, teach, and support appropriate student behaviours to create positive school environments. It has also provided a continuum of consequences and strategies for addressing inappropriate behaviours, including alternatives to suspension and suspension protocols/procedures. Twenty-nine schools received direct professional development sessions on PBS, with sessions also being offered during all District wide closeouts. Additional training was provided to PBS Coaches during the school year and the coaching network was restructured to provide more support for coaches and schools.

2. Reviewed District suspension practices.

- Suspension practices were reviewed through Family of Schools structure during 2008-2009. A Suspension Policy was passed by the Board in October, 2008. Administrative Regulations were reviewed with District Staff and Senior Education Officers to be finalized after District feedback in September, 2009.

- Furthermore, a presentation titled “Alternatives to School Suspensions” was offered to groups of administrators and members of the District’s Safe & Caring School Team.

3. Implemented a Safe and Caring Schools Handbook.

- A new interactive safe and caring schools handbook was established as a website in 2008-09. It will provide students, teachers and parents with additional information on programs and community organizations that promote our safe and caring schools initiative. Reactive Strategies were also part of the new website. It outlines various approaches and community programs which aid in the development and maintenance of a safe and caring school culture.
- Safe and caring/healthy schools initiatives were also included in School Development plans during the year.

4. Developed District policy and protocols concerning building security.

- All schools have worked through secure schools and lockdown procedures. The District Policy “Secure Schools and School Lockdown” was developed and then passed by the Board in December, 2008. In-service on lockdown procedures was provided to Principals in October 2008 in partnership with the RNC and RCMP.
- A “Building Security and Access” policy was also created for all schools and offices. Phase I of the Master Key System Plan for all regions that includes master keys for exterior doors, general offices, and utility / electrical / mechanical / data centers / resource centers has been completed. Intruder Alarm Systems are being installed in remaining schools.

5. Monitored the frequency of, and responses to, security breaches including electronic breaches.

- Access to Information and Protection of Privacy (ATIPP) compliance was monitored, and all incidents responded to in a timely and thorough manner in 2008-09. The District is an active member of the Provincial Education Protection of Privacy Committee, which seeks to create a common approach to privacy for all public education partners.
- The two breaches reported in 2008-09 were investigated, and District-wide information/notification were issued to help ensure similar scenarios were not repeated.

6. Initiated awareness of social justice issues throughout the District.

- A social justice action plan was developed and adopted by the Board in 2008-09. Regional Administrative Council meetings were also used to both educate and gain input from administrators regarding social justice issues. A summary document was prepared and distributed to all administrators; this contained a collection of best-practices gathered from schools related to social justice.
- Some of the social justice issues addressed were:
 - gender equity
 - employment equity
 - gender analysis of leadership positions
 - enrolment in skilled trades
 - schools material cost list

Looking to 2009-10 - Objective 2 for Goal 1:

By June, 2010, Eastern School District will have developed an action plan to promote healthy and active living.

Performance measure: Developed action plan.

Indicators:

Developed an action plan to include:

1. Promotion of healthy and active living policies.
2. Addressing staff sick leave.
3. Promotional campaign in support of student attendance.

Looking to 2009-10 - Objective 2 for Goal 2:

By June, 2010, the Eastern School District will have developed and implemented select policies and initiatives to support enhanced safety, a culture of caring, and socially-just learning environments.

Performance measures:

Developed and implemented select policies and initiatives.

Indicators:

1. Developed strategies towards improving social justice throughout the District.
2. Developed and implemented a risk management policy.
3. Commenced implementation of the Department of Education's draft Safe and Caring Schools policy.

Strategic Issue 3: Organizational effectiveness and efficiency.

The District is pleased to report that all indicators regarding this objective have been met in the past year. As a large, diverse, and complex entity, the District

must consciously ensure operations are efficient. This involves ensuring that people's roles are clearly identified; plans of schools are in sync with District plans; and that these people and plans are improving the learning environments for students. The following list itemizes the specific programs/actions that were utilized to achieve this success. During 2008 – 2009, the Board also worked towards the strategic direction of government of: "Improved educational programs and environments respond to constantly evolving demographics".

Goal 1: By June, 2011, Eastern School District will have increased effectiveness and efficiency within its jurisdiction.

Performance Measure: Increased effectiveness and efficiency.

Indicators:

1. Defined and communicated organizational roles to stakeholders.
2. Connected the District strategic plan to school level operations to ensure consistency of practice.
3. Developed a strategy for rural education.
4. Reviewed all facilities in relation to program delivery based upon multiple criteria.
5. Developed a Facilities Review Plan.
6. Developed a staff recruitment and retention strategy.
7. Assessed and worked with partners to address facility issues.
8. Collected appropriate data to assist in the identification of trends and issues.

Objective 1: By June, 2009, Eastern School District will have taken select initial steps toward increased effectiveness and efficiency.

Performance Measure: Documented organizational structure.

Indicators:

1. Prepared a new organizational chart.

- A new organizational chart was created in 2008-09 and will involve some organizational redesign which will take effect in the 2009-10 school year.

2. Developed position descriptions for select senior management roles.

- Position descriptions were developed for all senior management roles below the executive level in 2008-09.

3. Developed a plan to communicate staff roles and responsibilities.

- An "organizational map" was developed in 2008-2009, and the web page is currently being updated for the District webpage. This tool

communicates staff roles and responsibilities to both the public and staff.

4. Connected the District strategic plan to select school development plans.

- In 2008-09, all school councils were offered the opportunity for training concerning roles and responsibilities. This training spoke directly to the connectedness of School Development and District Strategic Planning. Additionally, information sessions were held for administrators, school councils, and the public regarding the interrelationship between School Development and District Strategic Planning.

5. Assessed and worked with partners to address building envelope issues.

- In 2008-09, the District developed a proposal, which was supported and funded by the Department of Education, aimed at the creation and implementation of maintenance teams throughout the District. This focussed approach consisted of increasing the District's complement of tradespersons to create teams which are assigned to a specific number of schools.
- Furthermore, an action plan was developed to respond to critical issues such as air quality or mould concerns; phase I of an Indoor Air Quality (IAQ) Protocol is completed and in use by schools. These steps have made the District more proactive in identifying situations related to IAQ, allowing issues to be either identified earlier, or prevented altogether.

Looking to 2009-10 - Objective 2:

By June, 2010, Eastern School District will have taken further steps toward increased effectiveness and efficiency.

Performance measure: Increased effectiveness and efficiency through further steps.

Indicators:

1. Developed a strategy for rural education.
2. Reviewed select facilities in relation to program delivery based upon multiple criteria.
3. Developed a Facilities Review Plan.
4. Altered the executive level position descriptions to reflect the organizational redesign noted above.

Highlights & Accomplishments

The following details further activities toward meeting the Minister's strategic direction in the area of primary, elementary and secondary education of "improved educational programs and environments respond to constantly evolving demographics", as well as the curriculum component encompassed by this direction.

Recruitment and Retention:

- The Board successfully negotiated, with assistance from Treasury Board, new four year collective agreements with NAPE Support and NAPE Student Assistants.
- Changes in support staff replacement policies meant that school secretaries are now replaced on the second day of absence instead of the previous practice of replacement on the third day. Also, schools with one secretarial position working 25 hours or less were increased to 30 hour positions.
- An Internal Auditor, a Manager of School Financial Services, and a third Maintenance Supervisor were hired.
- A formal workplace inspection process has been developed as required by Occupational Health and Safety legislation. This included an updated program, procedure, corrective action form and resource material listing.
- A standardized template and guideline has been developed for safe work practices and procedures (SWPP).
- Support staff in each region were given the opportunity for professional development training during the District's regional close-out days in September and October.
- Initial steps have been taken in designing an electronic application system for support staff positions.
- The District has taken proactive steps in the face of labour shortages in many areas by increasing the casual call-in replacement list for all support staff/student assistant positions.
- The job procurement system was streamlined – in particular the reference check, recommendation, offer, and hiring processes were made more efficient and less time consuming for District staff.

- The hiring process for the last year saw the HR Division oversee and coordinate approximately 1600 competitions for teachers and administrators.
- The HR Division took part in two recruitment fairs sponsored by the Department of Education and Memorial University. These events were well attended and the District provided potential teachers with information on employment opportunities within the District.

School Construction:

As a result of the increased funding and other supports provided by the Department of Education, the District was able to get approval for several new schools, extensions, and other capital works projects. The improvements are having a positive effect on the learning environments, and serve as a tangible sign of the Department's and District's commitment to student achievement and success.

- New school construction is currently underway at:
 - Holy Trinity Elementary, Torbay – K-6 school to replace existing
 - Paradise Elementary, Paradise – two K-6 schools, one as a replacement for Paradise Elementary and one due to the increasing population
 - Laval, Placentia – 7-LIII school to replace existing
- School extensions were completed at:
 - Amalgamated Academy, Bay Roberts
 - Holy Family Elementary, Paradise
 - Roncalli Elementary, St. John's
- School extensions are currently in the design / tender process for:
 - Beachy Cove Elementary, Beachy Cove
 - Roncalli Elementary, St. John's (phase II)
 - St. Bernard's Elementary, Witless Bay
 - St. Edward's Elementary, Kelligrews
 - St. Peter's Junior High, Mt. Pearl
 - Upper Gullies Elementary, Upper Gullies
- Modular classrooms
 - St. Mary's Elementary, St. John's
 - Villanova Junior High, Conception Bay South
- Presently site selection process is under way for:
 - St. Teresa's Elementary, St. John's
 - Davis Elementary, Carbonear

Technology:

- Fibre Network Expansion – With support from the Department of Education, eighteen schools were added to the existing fibre network throughout the West, Burin and Vista Regions. As well, a new fibre network design was implemented in all regions. This new implementation

will provide added bandwidth, performance and manageability to schools and Regional Offices.

- MXI Encrypted Drive Deployment – 2,120 encrypted data storage (USB) devices were distributed to schools throughout the District as part of the overall Eastern School District security strategy for the protection of personal and confidential information.
- New computers – The Department of Education provided 1,120 new desktop computers and flat screen monitors which were distributed to all schools, throughout the District.
- Microsoft Office / Work at Home – Through an initiative of the Department of Education, Microsoft Office (2003/2007) was deployed to all schools in the District. Microsoft media kits, for Microsoft Office Enterprise 2007, which enable staff to work at home with licensed Microsoft Office software, were also provided to staff at schools throughout the District.
- The District provided schools with a choice of technology: Interactive whiteboard and projector, laptop computer or desktop computer with LCD screen and printer. This initiative provided in excess of 200 interactive whiteboards, 22 laptop computers and 10 desktop computer systems throughout ESD.
- SynreVoice/SchoolConnects – SchoolConnects was deployed to all schools in the District. SchoolConnects (Synrevoice) is a web-based automated notification system. This application will allow schools to use a web-interface auto-dialler system to inform parents/guardians of school closures during the school day, to send out a general announcement to parents/guardians or to issue an emergency call to parents/guardians.
- Additional Support Staff Added – With support from the Department of Education, two new Computer Support Technicians were hired for the technology support team; one in the Burin Region and one in the West Region.

Active & Healthy Living:

In accordance with the Minister's strategic direction with respect to improved educational programs and environments respond to constantly evolving demographics, the Board promoted programs and strategies which addressed healthy living and physical education.

- On September 26, 2008, Eastern School District held its annual Living Healthy Commotion. The momentum of the event continues to build with close to 100% of our schools participating.



- The Eastern Active Schools Program promotes approximately 20 minutes of daily physical activity in the classroom. During 2008-2009, the District expanded to 20 new schools for a total of 44 schools with a full time facilitator hired to promote and support the program. Resources for the program have also been posted in FirstClass.
- In partnership with the Department of Health and Community Services and the Department of Education, the two School Health Promotion Liaison Consultants continue to be an invaluable resource for schools in health promotion, nutrition and student and staff wellness. The two positions have been renewed for another year.

Student Events:

The following represents some of the many student events held throughout the entire District:

- Provincial Skills Canada Competition
- Remotely Operated Vehicle Competitions (robotics)
- Choral Connections 2009
- Enterprise Regional Showcases
- Junior/Senior High Public Speaking Competitions (English and French)
- Provincial/Regional Drama Festivals
- Science Fairs
- Summer Science Camp
- Heritage Fairs
- Arts Alive
- Junior and Senior High Math Leagues.



Policy Development:

The Board approved the following new or amended policies during the 2008-2009 school year, which are available on the District website at www.esdnl.ca.

School Fundraising, Student Travel, Secure Schools/School Lockdown, Home Schooling, French Education, Kindergarten Registration, Suspension, Appeals, Homework, Occupational Health and Safety, Return to Work, Teacher Induction, Teacher Leave, Teacher Recruitment, Selection and Reassignment of Teachers, Trustee Entertainment Expenses, Travel: District Employees and School Board Trustees, and Building Security and Access.

Professional Development:

- The Programs Division provided professional development for all teachers during closeouts in the fall of 2008 in all four regions of the District. The theme of the closeouts was ***Differentiated Instruction – Learning for All!***
- Numerous professional development sessions were conducted throughout the year by District Programs staff; topics included:
 - Differentiated Instruction
 - Inclusion
 - Smart Board Technology
 - Achievement for All
 - Making sense of Provincial Assessments
 - Visual & Information Literacies
 - Using Rubrics to Inform Instruction
 - Critical Literacies
 - Positive Behaviour Supports
 - “Free Web 2.0 Tools” K-12
 - Skilled Trades
 - Incorporating Technology in the French as a Second Language (FSL) Classroom
 - Curriculum Integration in the Intensive Core French (ICF) Program
 - Cercles de lecture (Literature Circles) in the French Immersion and Intensive Core French programs
 - Les mathématiques – cooperative strategies for teaching Math in the French Immersion classroom
- Leadership Development Program – Fifty nine teachers (68% female) participated in the District Leadership Program which provided 5 days of professional development for potential administrators as well as an apprenticeship component at the school level.
- New Administrator Sessions – Thirty-two new administrators (59% female) participated in this program which provided 5 full day sessions of professional development for new administrators.
- Finance and Administration Division staff began development of an intensive and comprehensive professional development program for school administrators and secretaries which will cover all aspects of financial management for which they are responsible. A focus group of administrators was conducted in June 2009 to design the course and develop an implementation plan. A pilot for the course is planned for the fall of 2009.

First Time Events:

- LEARN Pilot (Literacy Enrichment and Academic Recovery for Newcomers) – Funding was provided for resources and the allocation of two teaching units by the Department of Education for a pilot which is designed to provide support to immigrant students experiencing significant gaps in their education.
- First Intensive Core French Program was introduced in the Burin Region at Holy Name of Mary Academy, Lawn.
- Through support from the Department of Education (CDLI), ten teachers from our District were chosen to participate in an Information, Communication, Learning & Technology (ICLT) Art Project. These teachers, representing all regions of the District, participated in inservicing on the incorporation of technology in their art classes. Teachers received computers, art software and “BambooFun” palettes while the lead teacher received a Smart-Board.
- In partnership with the Department of Education an Inclusion Pilot was initiated in four schools in our District, one per region - Holy Name of Mary Academy, Clarendville Middle School, Holy Trinity Elementary School and Coley’s Point Primary School and four shadow schools selected – Sacred Heart Academy, St. Mark’s School, Crescent Collegiate and Mount Pearl Intermediate School. The work in these schools will assist in the implementation of the inclusion initiative in the full District.
- As part of the Department of Education Cultural Connections Funding, the District provided grants of \$5000 to schools for fine arts equipment.
- Common Final Assessments were administered in Biology 2201, Chemistry 2202 and Physics 2204 and a common item bank developed for Science 1206. This was a cooperative initiative by four districts in the province with each district taking responsibility for one course.
- Career Development Partnership Agreement – On September 17, 2008, the Career Development Partnership Initiative (CDPI) between the Departments of Education and Human Resources, Labour and Employment (HRLE) was officially launched. Four RCIRO (Regional Career Information Resource Officers) were hired to strengthen and support career development in the K-12 school system.
- *Girls in Skilled Trades Focus Groups* - Four schools representing all regions of the District participated in focus groups with a purpose to obtain input from female students in Levels I-III on Skilled Trades Programs and to discuss the enrolment discrepancies between males and females in Skilled Trade Programs.

- *Exploring Skilled Trades for Young Women Opportunity* - Seven schools provided this opportunity to Grade 9 and Level I students within their school/feeder system to take part in a one day promotional workshop in Skilled Trades activities.
- *“Aim for Academic”* – This brochure was developed by Eastern School District to help educate parents on the importance of students choosing a program suitable to their ability and to highlight the impact of programming decisions on career choice. The brochure will be available for distribution to schools in the fall of 2009.
- *Awards of Excellence* - The Eastern School District launched its first annual Recognition of Excellence Program in 2009. This program is designed to celebrate and recognize the accomplishments and achievements of Eastern School District employees at all levels of the organization.

New Programs:

The following programs were new implementations for 2008-09:

- K, 1, 4 & 7 Math – As part of the Department of Education’s Excellence in Mathematics Strategy, the new mathematics curriculum began implementation in September 2008 in Kindergarten, Grade 1, Grade 4 and Grade 7. This curriculum has been adopted from the Western and Northern Canadian Protocol (WNCP) common curriculum framework for K-9 mathematics. The implementation was accompanied with an introductory professional development program in the spring of 2008 and with follow-up in the fall of 2008.
- Grade Nine Health Program – “Human Sexuality”- This revised health curriculum for grade 9 focuses on providing students with the knowledge and skills to promote physical, mental, reproductive and sexual health in their daily lives.
- Art Grades 2 and 3 – This curriculum implementation is a continuation of last year’s implementation at Kindergarten and Grade 1. The curriculum focuses on the important aspects of art: making, creating, looking and reflecting.
- Primary Religion (K and Grade 3) – These programs are designed to celebrate and promote diversity through an exploration of multicultural faith communities both locally and globally.
- Grades 7 and 8 Science – These Pan-Canadian courses aim to develop scientific literacy as an evolving combination of the science attitudes, skills

and knowledge necessary to develop inquiry, problem solving and decision-making abilities.

- Français (Grades 4-6) – This is a literacy program designed for students enrolled in the early French Immersion Program and is a continuation of the literacy program implemented in early French immersion in the primary grades.
- Environmental Science 3205 – This provincial course provides students with an introduction to the content of Environmental Science. Through objectives and critical examination of present environmental management and conservation procedures, an appreciation for the need of creating a sustainable environment is promoted.
- Skilled Trades 1201 – This is an entry level course in Skilled Trades intended to introduce high school students to the designated trades available within the province. The course takes a brief look at the Red Seal Certification Training Programs and employment outlook opportunities available, as well as the Workplace Occupational Health and Safety Act.
- Design & Fabrication 1202 – This Skilled Trades course provides students, with varied academic abilities, the opportunity to acquire knowledge of the design process and to develop hands-on fabrication skills through the combination of classroom instruction and shop laboratories.

Provincial Funding:

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

- \$158,674 to support the Excellence in Mathematics strategy. This included funds for math promotion, mathematics leadership, and research projects.
- Materials to fully renovate 15 schools which were implementing the Skilled Trades Program; the labour portion of the renovations was provided by the District.
- \$100,000 to participate in the Trades Apprenticeship Program.
- \$61,763,975 for major capital projects during the year.

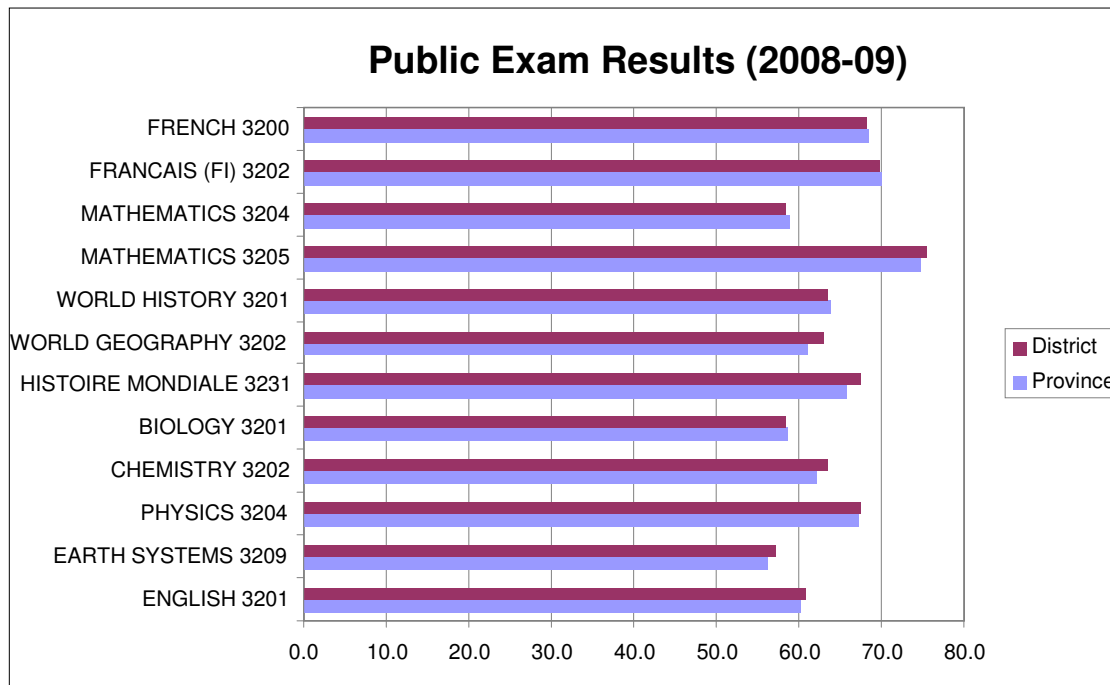


- A \$900,000 increase in the District's funding allocation for the year in response to the need for additional secretarial supports for our schools.
- \$2,601,100 during the year for small capital initiatives. This funding was in addition to the major capital funding referenced above. This additional funding helped the District complete certain small essential capital projects.
- \$175,000 to purchase foods services equipment for selected schools throughout the District, to enhance compliance with the Department's nutrition policy.
- \$250,000 under the Cultural Connection Strategy. This funding was used to acquire music, visual art and theatre equipment for schools, as well as to support the Traditional Initiative Project in two schools.
- \$52,000 for the Kinderstart program for preparation of children entering kindergarten.
- \$159,200 for Training Initiatives and Resources – Special Education.
- \$26,900 for the Tutoring for Tuition program which offers stipends to students for post-secondary learning.

Other Statistical Data:

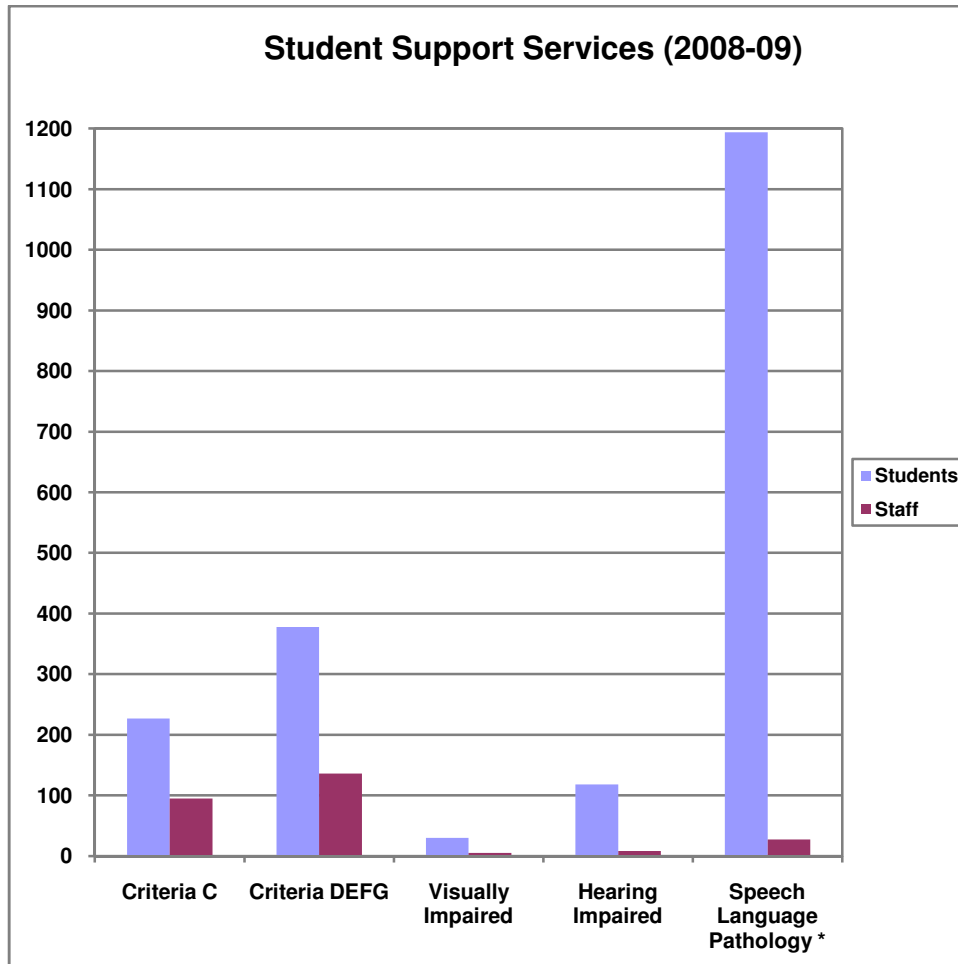
Public Exam Results:

The 2008-09 public exam results show that Eastern School District met or exceeded the Provincial average in 7 of the 12 public exams.



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.



* Note: Speech Language Pathologist caseloads include direct, monitored, and consultations.

Other Partnerships:

- The Department of Education, the Department of Health and Community Services, and the Department of Tourism, Culture and Recreation provided \$60,000 for the Active Schools Project.
- The Department of Education and Department of Health and Community Services provided \$25,270 for the **Living Healthy Commotions** events held in the fall of 2008 which promote general healthy living activities in our schools.
- \$244,462 was provided from the federal government for various projects and programs to enhance French learning in our schools.

APPENDIX ONE – Legislated Mandate

Source: *Schools Act, 1997*

Duties of boards

75. (1) A board shall

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

- m). ensure that those programs or courses of study, including courses in religious education, and the materials prescribed or approved by the minister are followed in the schools under its control;
- n). ensure that each school within its District maintains adequate program and performance standards;
- o). establish policies for student evaluation and student promotion;
- p). establish priorities for school construction, maintenance and repair and make recommendations to the minister;
- q). make known to the public and enlist the support of the public for board policies and programs;
- r). transmit to the minister all records and returns required by this Act and other reports and returns that the minister may require;
- s). where the board considers it necessary, arrange for a system of transportation of students to and from schools;
- t). where arrangements are made by it for the transportation of students, ensure that all vehicles engaged in carrying students to and from school are
 - i. in good mechanical condition,
 - ii. have adequate liability insurance, and
 - iii. that an appropriate bus safety program is offered to students who are transported by bus;
- u). insure and keep insured all its buildings and equipment and obtain insurance indemnifying it against liability in respect of a claim for damages or personal injury;
- v). admit, at all reasonable times and subject to the terms of an agreement between it and the Memorial University of Newfoundland, a student enrolled in the Faculty of Education or School of Physical Education and Athletics at that University to a school under its control for the purpose of observation and the practice of teaching;
- w). admit, at all reasonable times and subject to the terms of an agreement between it and a college or institute, a student enrolled in a training program for student assistants, to a school under its control for the purpose of observation and activities associated with a work term;

- x). organize and administer a school in an institution, where directed to do so by the minister;
- y). comply with a policy directive of the minister; and
- z). immediately inform the minister in writing of a vacancy in the position of director or assistant director.

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

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

Powers of boards

76. (1) A board may

- a). employ persons that the board considers necessary for its operations and to carry out its objects;
- b). enter into agreements for the purpose of carrying out its functions under this Act;
- c). permit a school building under its control to be used outside of school hours, where this does not interfere with the regular conduct of the school;
- d). assess a person or group a fee for use of a school under paragraph (c);
- e). require a student, believed by a teacher to be suffering from a communicable disease or a physical or mental condition which might endanger an employee of the board or other students, to be examined by a medical practitioner or other professional person appointed or approved by the board and, upon the recommendation of the medical practitioner or that other professional person, exclude that student from school until a certificate acceptable to the board is obtained from a medical practitioner or that other professional person permitting that student to return to school, but an exclusion or extension of an exclusion shall be reviewed by the board within 25 school days;
- f). by notice, in writing, require an employee or other person to undergo a physical examination by a medical practitioner appointed or approved by the board or a psychological examination by 2

medical practitioners or 2 psychologists registered under the Psychologists Act and to submit a certificate acceptable to the board signed by the medical practitioners or psychologists setting out the conclusions regarding the physical or mental health of that employee or person;

- g). summarily dismiss an employee or other person who within 14 days from the date of receiving a notice under paragraph (f) has not made a reasonable attempt to obtain the examination;
- h). where a certificate submitted to a board under paragraph (f) shows that an employee or other person's physical or mental health would be injurious to an employee of the board or the students, direct the employee or other person to take sick leave or other earned leave or, where he or she has no sick leave or other earned leave or the sick leave or other earned leave is exhausted, require the employee or other person to take unpaid leave;
- i). suspend from work, with or without pay, an employee or other person who is charged with an offence that in the opinion of the board would make that employee or other person unsuitable to perform his or her duties;
- j). provide, subject to the written permission of the parent of the student concerned and in conjunction with the appropriate officials responsible for traffic control in the area, a system of school patrols in which a student may assist in the control of motor vehicle traffic on highways or elsewhere so far as the traffic may affect a student going to or from the school;
- k). raise money, subject to the prior written approval of the minister, upon its corporate credit and for the purpose of the board;
- l). sell or lease property for the purpose of the board, subject to the prior written approval of the minister;
- m). levy a fee for the transportation of students; and
- n). become a member of a provincial association of school boards and pay a required membership fee.

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

APPENDIX TWO – Audited Financial Statements

EASTERN SCHOOL DISTRICT
AUDITOR'S REPORT AND FINANCIAL STATEMENTS
June 30, 2009

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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, 2009 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 is described in Note 2. Canadian generally accepted accounting principles require that all accounts receivable should be recorded and disclosed on the financial statements. The liability for Teachers' Severance Pay has been recorded but no offsetting receivable has been recorded. In this respect, these financial statements are not in accordance with Canadian generally accepted accounting principles. If the accounts receivable were recorded in accordance with Canadian generally accepted accounting principles, changes to the amounts reported for accounts receivable, revenue, and excess of expenditures over revenue would be necessary.

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, 2009 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, 2009
Spaniard's Bay, NL


CHARTERED ACCOUNTANT

**Eastern School District
Balance Sheet**

As At June 30, 2009

2009

2008

Assets

Current

Cash (Supp. Info. 1)	\$ 12,549,478	\$ 13,171,075
Short-term investments (Supp. Info. 2)	873,551	888,864
Accounts receivable (Note 4)	3,642,381	4,505,901
Teachers' vacation pay (Note 5)	33,730,795	30,332,299
Prepaid expenses (Supp. Info. 3)	<u>516,558</u>	<u>529,476</u>

51,312,763 49,427,615

Cash restricted (Note 1) 5,030,000

Capital assets (Schedule 7 and Note 1) 177,145,179 166,349,563

\$233,487,942 \$215,777,178

Liabilities

Current

Accounts payable and accrued liabilities (Note 7)	\$ 14,409,966	\$ 11,731,231
Teachers' vacation pay (Note 5)	33,730,795	30,332,299
Current maturities (Schedule 8B)	684,841	752,824
Current portion of obligation under capital lease (Note 10)	<u>817,060</u>	<u>813,283</u>

49,642,662 43,629,637

Long-term debt (Schedule 8) 2,560,359 3,402,634

Obligation under capital lease (Note 10) 2,287,937 2,959,562

Teachers' severance pay benefits (Note 2) 56,270,939 51,912,995

Other employee severance pay accrual (Note 1) 5,030,000 4,639,546

Other employee benefits (Note 8) 438,597 470,208

116,230,494 107,014,582

District Equity

Investment in capital assets (Note 9) 175,459,520 163,018,456

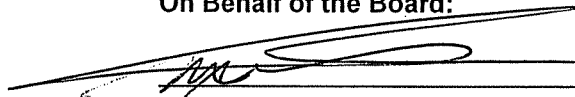
District deficiency (58,202,072) (54,255,860)


117,257,448 108,762,596

\$233,487,942 \$215,777,178

Contingent Liabilities (Note 15)

On Behalf of the Board:

 Chairperson

 Treasurer

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

For the Year Ended June 30, 2009

2009

2008

Current Revenue (Schedule 1)

Provincial Government grants	\$364,381,774	\$330,021,266
Ancillary services	118,605	105,876
Miscellaneous	<u>627,337</u>	<u>1,111,243</u>
	<u>365,127,716</u>	<u>331,238,385</u>

Current Expenditures

Administration (Schedule 2)	6,700,056	5,411,955
Instruction (Schedule 3)	297,470,927	267,393,425
Operations and maintenance (Schedule 4)	36,509,189	31,762,652
Pupil transportation (Schedule 5)	21,876,953	21,478,091
Ancillary services (Schedule 6)	69,074	71,766
Interest (Schedule 8C)	237,913	259,643
Amortization of deferred costs (Note 11)		342,603
Miscellaneous (Schedule 6)	<u>171,628</u>	<u>135,272</u>
	<u>363,035,740</u>	<u>326,855,407</u>

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

2,091,976 4,382,978

Amortization of capital assets (Note 1)

(15,046,467) (10,954,075)

Transfer to capital

13,366,223 8,169,339

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

411,732 1,598,242

Net change in teachers' severance liability (Note 2)

(4,357,944) (1,875,028)

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

\$ (3,946,212) \$ (276,786)

District deficiency, beginning of the year

\$ (54,255,860) \$ (53,979,074)

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

(3,946,212) (276,786)

District deficiency, end of the year

\$(58,202,072) \$(54,255,860)

**Eastern School District
Statement of Cash Flows**

For the Year Ended June 30, 2009

2009

2008

OPERATING ACTIVITIES

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

Items not affecting cash:

Amortization of deferred costs
Amortization of capital assets
Amortization of energy retrofit
Severance pay accrual
Teacher's severance liability
Other employee benefits liability

Short term investments

Accounts receivable

Prepaid expenses

Accounts payable and accrued liabilities

\$ (3,946,212)	\$ (276,786)
	342,603
15,046,467	10,954,075
67,353	182,338
390,454	(12,690)
4,357,944	1,875,028
(31,611)	10,600
15,313	19,511
863,521	(1,803,839)
12,918	25,335
<u>2,678,736</u>	<u>474,033</u>
<u>19,454,883</u>	<u>11,790,208</u>

INVESTING ACTIVITIES

Capital expenditures - net

Change in investment in capital assets (Note 9)

(25,909,438)	(19,547,126)
<u>12,441,064</u>	<u>9,737,263</u>
<u>(13,468,374)</u>	<u>(9,809,863)</u>

FINANCING ACTIVITIES

Proceeds from obligation under capital lease

Repayment of obligation under capital lease

Proceeds from long-term borrowings

Repayment of long-term debt

145,702	418,472
(813,550)	(824,968)
	185,972
<u>(910,258)</u>	<u>(918,577)</u>
<u>(1,578,106)</u>	<u>(1,139,101)</u>

Change in cash resources

Cash, beginning of the year

Cash , end of the year

4,408,403	841,244
<u>13,171,075</u>	<u>12,329,831</u>
<u>\$ 17,579,478</u>	<u>\$ 13,171,075</u>

Consist of:

Cash
Cash - restricted

\$ 12,549,478	\$ 13,171,075
<u>5,030,000</u>	
<u>\$ 17,579,478</u>	<u>\$ 13,171,075</u>

Supplementary cash flow information:

Interest paid
Interest paid - bussing loans

\$ 237,913	\$ 259,643
<u>99,156</u>	<u>153,702</u>
<u>\$ 337,069</u>	<u>\$ 413,345</u>

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

For the Year Ended June 30, 2009

2009

2008

70 Capital receipts

71 Proceeds from bank loans

011 School construction		
012 Equipment		
013 Service vehicles		\$ 185,972
014 Pupil transportation		
015 Other and capital lease	\$ 145,703	418,472
	<u>145,703</u>	<u>604,444</u>

72 EIC grants

011 School construction and equipment	25,446,236	17,550,730
012 Other - special grants for debt repayment		
	<u>25,446,236</u>	<u>17,550,730</u>

73 Donations

011 Cash receipts		
012 Non-cash receipts		
013 Restricted use		

74 Sale of capital assets - proceeds

011 Land and 012 buildings		
013 Equipment		
014 Service vehicles		
015 Pupil transportation vehicles		
016 Other		

75 Other capital revenues

011 Interest on capital fund investments		
013 Recoveries of expenditures (Bus Loan Principal)	361,051	355,872
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>361,051</u>	<u>355,872</u>

76 Transfer from (to) current fund

	(13,366,223)	(8,169,339)
Add: Amortization - adjustment to residuals and disposals	2,179,427	
Add: Amortization of capital assets - non cash items	<u>12,867,040</u>	<u>10,954,075</u>
	<u>1,680,244</u>	<u>2,784,736</u>
	<u>\$ 27,633,234</u>	<u>\$ 21,295,782</u>

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

For the Year Ended June 30, 2009

2009

2008

80 Capital disbursements

81 Additions to capital assets

011 Land and sites	\$ 3,037,425	\$ 109,536
012 Buildings	22,395,688	17,212,731
013 Furniture and equipment - School	286,754	2,038,885
014 Furniture and equipment - other		
015 Service vehicles	189,569	185,974
016 Pupil transportation		
	<u>25,909,436</u>	<u>19,547,126</u>

82 Principal repayment of long-term debt

011 School construction		
012 Equipment	1,226,128	1,256,224
013 Service vehicles		
014 Energy Performance Contract	<u>497,670</u>	<u>492,432</u>
	<u>1,723,798</u>	<u>1,748,656</u>

83 Miscellaneous disbursements

013 Other (decrease in capital payables)		
	<u>\$ 27,633,234</u>	<u>\$ 21,295,782</u>

For the Year Ended June 30, 2009

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.

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

1. Significant Accounting Policies

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

Fund Accounting

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

Common Controlled Entities

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

The net assets of the Eastern Education Foundation Inc. as at March 31, 2009 were \$ 225,405 in accordance with the financial statements compiled by the Corporation. These amounts have not been consolidated with the District's financial statements as at June 30, 2009.

The net assets of the Newfoundland Student Exchange Program Inc. (NISEP) as at June 30, 2009 are recorded in note 7 (accounts payable) of these financial statements. Net funds generated from this Corporation are to be used for specific purposes and will be recognized as revenue in the District's financial statements when approved by the NISEP Management Committee. The NISEP board has received a directive from the Government of Newfoundland and Labrador to wind up operations effective June 30, 2009.

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.

Change in Accounting Policy

During 2009, the District changed its accounting policy for the treatment of capital asset additions for the furniture and equipment and miscellaneous assets classifications. In previous periods, the District had capitalized items in excess of \$1,000 for these classifications. The District has now decided to capitalize items in excess of \$15,000 for these categories and expense items below that amount. Management judges that the new policy is preferable because it results in a more comparative treatment adopted by the provincial government and other government agencies.

The District's new capitalization threshold of \$15,000 became effective July 1, 2008 and was implemented on a prospective basis as the information was not readily available for retrospective application.

For the Year Ended June 30, 2009

1. Significant Accounting Policies (Cont'd)

Capital Assets

Capital assets assumed by the District on August 31, 2004, as a result of legislation passed pursuant to the *Schools Act, 1997* and the *Education Act*, 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

Amortization for the current year consists of:

Amortization at regular rates	\$ 12,867,040
Amortization adjustment to residual values and disposals at net book value	<u>2,179,427</u>
Total	<u>\$ 15,046,467</u>

Teachers' and Student Assistants' Payroll

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

Pension Costs

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

Cash restricted - Other Employee Severance Pay Accrual

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. During 2009 the District restricted cash in the amount of \$ 5,030,000 to specifically fund this liability.

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.

Eastern School District
Notes to Financial Statements

For the Year Ended June 30, 2009

Long-Lived Assets

Long-lived assets are reviewed for impairment upon the occurrence of events or changes in circumstances indicating that the value of the assets may not be recoverable, as measured by comparing their net book value to the estimated undiscounted cash flows generated by their use. Impaired assets are recorded at fair value, determined principally using discounted future cash flows expected from their use and eventual disposition.

2. 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, 1997* specifies that salaries and other compensation for teachers are the responsibility of the Department. The District received written approval from the Minister of Education for the deficit arising from the Department's requirement for the teachers' severance.

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

	<u>2009</u>	<u>2008</u>
Balance, beginning of the year	\$ 51,912,995	\$ 50,037,967
Net increase, (decrease) for the period	<u>4,357,944</u>	<u>1,875,028</u>
Balance, end of the year	<u>\$ 56,270,939</u>	<u>\$ 51,912,995</u>

3. Bond Coverage

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

4. Accounts Receivable

Current	<u>2009</u>	<u>2008</u>
11 131 Provincial Government	\$ 2,648,847	\$ 3,549,667
132 Transportation		
133 Federal Government		
134 Insurance		
138 Interest	5,022	38,401
139 Miscellaneous and travel advances	337,226	590,024
140 Goods and Service Tax Rebate	651,286	327,809
141 Other		
Capital		
11 231 Provincial Gov't -construction grants		
235 Other		
	<u>\$ 3,642,381</u>	<u>\$ 4,505,901</u>

5. Teachers' Vacation Pay

Pursuant to a directive issued by the Department during the fiscal year 2006, the District recorded the vacation pay liability for teachers in the District. The liability relates to teachers' salaries earned during the school year but not fully paid to teachers until subsequent to June 30. Accordingly, the District has recorded teachers' vacation pay receivable of \$ 33,730,795 at June 30, 2009, (2008 - \$ 30,332,299).

Eastern School District
Notes to Financial Statements

For the Year Ended June 30, 2009

6. 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, 2009 and June 30, 2008. 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.

7. Accounts Payable and Accrued Liabilities

Current	<u>2009</u>	<u>2008</u>
21 111 Trade payables	\$ 4,780,520	\$ 3,050,264
112 Accrued liabilities	290,353	97,960
114 Wages	650,367	904,156
115 Payroll deductions	83,052	
117 Deferred grants	5,298,924	4,197,996
118 Other - Specify		
Vacation pay accrual	1,921,150	1,714,688
Eastern School District Trust Fund	581,897	551,691
Scholarship fund	124,850	115,016
N.I.S.E.P. due to a related corporation	678,853	692,604
Capital		
213 Accrued interest		
217 Deferred Grants		406,856
	<u>\$ 14,409,966</u>	<u>\$ 11,731,231</u>

8. Other Employee Benefits

	<u>2009</u>	<u>2008</u>
Unused pre-1985 sick leave	\$ <u>438,597</u>	\$ <u>470,208</u>

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

Eastern School District
Notes to Financial Statements

For the Year Ended June 30, 2009

9. Investment in Capital Assets

	<u>2009</u>	<u>2008</u>
Investment in capital assets, beginning of the year	\$163,018,456	\$153,281,193
Add:		
Grants - contributions for capital construction	25,446,236	17,550,730
Proceeds from sale of capital assets		
Gain on sale of capital assets		
Recoveries of expenditures		
Insurance proceeds - capital		
Capital purchases out of revenue	317,497	1,391,951
Miscellaneous - E.I.T.F.		
School contributions		
Principal repayment paid with operating grants	<u>1,723,798</u>	<u>1,748,657</u>
	<u>190,505,987</u>	<u>173,972,531</u>
Deduct adjustments:		
Cost of assets disposed		
Building		
Pupil transportation vehicles		
Other		
Amortization of capital assets	15,046,467	10,954,075
Adjustment to carrying value of certain capital assets		
Doubtful Accounts	<u>15,046,467</u>	<u>10,954,075</u>
	<u>\$175,459,520</u>	<u>\$163,018,456</u>

**Eastern School District
Notes to Financial Statements**

For the Year Ended June 30, 2009

10. Obligation Under Capital Leases

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

The District also entered into capital leases with the Royal Bank of Canada for various equipment purchases. The leases total \$ 1,176,917 as at June 30, 2009 with a purchase option of \$1.

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

	<u>Risographs</u>	<u>EPC</u>	<u>Copiers & Laptops</u>	<u>Total</u>
2010	\$ 129,617	\$ 618,564	\$ 231,645	\$ 979,826
2011	91,162	618,564	179,545	889,271
2012	36,948	618,564	179,545	835,057
2013	<u>36,948</u>	<u>567,017</u>	<u>78,264</u>	<u>682,229</u>
	294,675	2,422,709	668,999	3,386,383
Less: amount representing interest	<u>7,762</u>	<u>221,947</u>	<u>51,677</u>	<u>281,386</u>
	286,913	2,200,762	617,322	3,104,997
Less: current portion	<u>88,116</u>	<u>522,559</u>	<u>206,385</u>	<u>817,060</u>
	<u>\$ 198,797</u>	<u>\$ 1,678,203</u>	<u>\$ 410,937</u>	<u>\$ 2,287,937</u>

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

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

11. 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 was amortized over sixty months. During the year NIL (2008 - \$342,603) was recorded as amortization expense in the financial statements. This was fully amortized as of June 30, 2008.

12. Lease Commitments

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

2010 \$ 557,475

13. 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.

14. 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.

15. Contingent Liabilities

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

The Board has a potential liability for accumulated sick leave to its employees in the amount of \$13,332,000. 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.

16. Comparative Figures

Certain of the 2008 amounts have been reclassified to conform with the financial statement presentation adopted for 2009.

Eastern School District
Schedule 1
Current Revenues

For the Year Ended June 30, 2009

2009

2008

Current Revenues

32 010 Provincial Government Grants

011 Regular operating grants	\$ 56,297,457	\$ 50,870,918
016 Special grants		
French immersion		
Official language monitor		
French language recuperation		
Textbook credit allocation		
Communication technology		
Other		
Salaries and benefits		
017 Directors, Assistant Directors and Senior Education Officers	2,356,887	1,672,849
021 Regular teachers	275,960,288	249,000,934
Teachers' severance		116
022 Substitute teachers		
Student assistants	7,954,844	7,025,375
030 Pupil transportation		
031 Board owned	3,402,790	3,231,582
032 Contracted	15,817,632	15,964,953
033 Handicapped	<u>2,591,876</u>	<u>2,254,539</u>
	<u>364,381,774</u>	<u>330,021,266</u>

33 010 Donations

012 Cash receipts		
013 Non cash receipts		
014 Restricted use		

34 010 Ancillary Services

011 Revenues from rental of residences		
021 Revenues from rental of Schools and facilities (Net)	118,605	105,876
031 Cafeterias		
032 Other		
	<u>118,605</u>	<u>105,876</u>

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

For the Year Ended June 30, 2009

2009

2008

35 010 Miscellaneous

011 Income on investments and bank	\$ 221,791	\$ 622,441
012 Bus charters		
021 Recoveries of expenditures		
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	32,984	118,583
091 Textbooks - net		
092 Other		
Summer and night school fees		
Gain on sale of capital assets		
Technology support initiative		
Sundry	372,562	370,219
093 Grant - MUN		
	<u>627,337</u>	<u>1,111,243</u>
Total Current Revenues	<u>\$365,127,716</u>	<u>\$331,238,385</u>

**Eastern School District
Schedule 2
Administration Expenditures**

For the Year Ended June 30, 2009

2009

2008

51 Salaries and benefits		
011 Directors, Assistant Directors and Senior Education Officers	\$ 2,356,887	\$ 1,659,117
012 Board office personnel	2,620,234	2,131,476
013 Office supplies	99,213	92,154
014 Replacement furniture and equipment	74,923	52,884
015 Postage	33,208	27,027
016 Telephone	175,122	162,535
017 Office equipment rentals and repairs	17,065	7,092
018 Bank charges	534	3,167
019 Electricity	79,119	72,294
021 Fuel		5,108
023 Repairs and maintenance	1,871	17,612
024 Travel	98,767	61,266
025 Board meeting expenses	130,502	129,924
027 Professional fees	162,049	124,633
028 Advertising and public relations	77,579	117,588
029 Membership dues	123,963	95,172
031 Municipal service fees	12,086	9,052
032 Rental of office space	625,071	621,853
034 Professional Development and Meetings	<u>11,863</u>	<u>22,001</u>
Total Administration expenditures	<u>\$ 6,700,056</u>	<u>\$ 5,411,955</u>

**Eastern School District
Schedule 3
Instruction Expenditures**

For the Year Ended June 30, 2009

2009

2008

52 010 Instructional Salaries

Teachers' salaries

011 Regular	\$231,949,757	\$206,822,712
012 Substitute	9,793,208	8,883,904
013 Board paid	416,728	333,670
014 Augmentation		
015 Employee benefits - teachers	34,236,800	33,266,826
016 School secretaries - salaries and benefits	5,166,271	4,673,171
018 Other		
Co-operative education		
Salaries and benefits - IT	1,075,449	792,014
Salaries and benefits - program assistants	77,267	65,313
Salaries and benefits - student assistants	<u>7,954,822</u>	<u>7,025,427</u>
	<u>290,670,302</u>	<u>261,863,037</u>

52 040 Instructional Materials

041 General supplies	5,384,311	3,683,922
042 Library resource materials	5,805	1,446
043 Teaching aids	653,292	1,004,265
044 Textbooks		
045 Other - Special and regional services		
	<u>6,043,408</u>	<u>4,689,633</u>

52 060 Instructional Furniture and Equipment

061 Replacement	31,426	80,735
062 Rentals and repairs		
063 Salary and benefits - computer technicians		
	<u>31,426</u>	<u>80,735</u>

50 080 Instructional Staff Travel

080 IT Travel	78,200	81,653
081 Program co-ordinators	410,748	371,518
082 Teachers' travel	44,082	138,164
083 Inservice and conferences	<u>160,956</u>	<u>143,685</u>
	<u>693,986</u>	<u>735,020</u>

52 090 Other Instructional Costs

091 Postage and stationary	<u>31,805</u>	<u>25,000</u>
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Total instruction expenditures	<u>\$297,470,927</u>	<u>\$267,393,425</u>
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Eastern School District
Schedule 4
Operations and Maintenance Expenditures - Schools

For the Year Ended June 30, 2009

2009

2008

53

Salaries

011 Janitorial	\$ 13,724,896	\$ 12,481,733
012 Maintenance	2,295,036	1,417,408
014 Electricity	6,509,608	6,208,859
015 Fuel	1,601,493	2,431,452
016 Municipal service fee	847,937	749,081
017 Telephone	1,431,255	1,357,035
018 Vehicle operating and travel	274,056	190,279
019 Janitorial supplies	812,878	775,723
021 Janitorial equipment	197,060	62,581
022 Repairs and maintenance - buildings (Fund 1)	4,091,413	2,407,524
023 Repairs and maintenance - buildings (Fund 2)	3,073,290	2,334,215
024 Equipment maintenance	31,129	23,959
025 Snow clearing	<u>1,619,138</u>	<u>1,322,803</u>

Total operations and maintenance

\$ 36,509,189

\$ 31,762,652

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

For the Year Ended June 30, 2009

2009

2008

54 010 Operation and Maintenance of Board Owned Fleet

Salaries and Benefits

011 Administration	\$ 127,062	\$ 132,602
012 Drivers and Mechanics	1,739,508	1,579,923
013 Payroll Tax	29,613	27,540
014 Debt Repayment- Interest	99,156	153,702
015 Principal	361,051	355,872
017 Gas and oil	422,567	468,208
018 Licenses	37,213	31,957
019 Insurance	37,905	49,151
021 Repairs and Maintenance - Fleet	312,488	235,891
022 Building	41,863	36,464
023 Tires and Tubes	50,975	46,940
024 Heat and Light	8,589	9,193
025 Municipal Service	880	1,261
026 Snow Clearing	6,548	9,532
027 Office Supplies	11,298	7,455
029 Travel	5,167	5,502
031 Professional Fees		964
032 Miscellaneous	59,700	39,565
033 Telephone	<u>51,207</u>	<u>40,869</u>

3,402,790

3,232,591

54 040 Contracted Services

041 Regular transportation	15,758,499	15,874,450
042 Handicapped	2,591,876	2,254,539
047 Salaries	122,349	116,473
048 Travel	<u>1,439</u>	<u>38</u>

Pupil transportation expenditures

\$ 21,876,953

\$ 21,478,091

Eastern School District
Schedule 6
Ancillary Services and Miscellaneous Expenses

For the Year Ended June 30, 2009

2009

2008

Ancillary Services

The Board operates the following ancillary services:

55 Ancillary services

011 Operation of teachers' residences

031 Cafeterias

032 Other - environmental education

\$ 69,074

\$ 71,766

\$ 69,074

\$ 71,766

Miscellaneous Expenses

The Board has incurred the following miscellaneous expenses:

57 011 Bad debt expense

\$ 153,135

\$ 111,692

Special incentive program

Other miscellaneous expenditures

18,493

23,580

012 Provision for severance pay

\$ 171,628

\$ 135,272

**Eastern School District
Schedule 7
Details of Capital Assets**

For the Year Ended June 30, 2009

	Cost June 30, 2009	Accumulated Amortization 2009	NBV June 30, 2009	NBV June 30, 2008
12 210 Land and Sites	\$ 8,261,620		\$ 8,261,620	\$ 5,224,195
12 220 Buildings				
221 Schools	298,429,600	\$ 143,678,666	154,750,934	142,465,945
222 Administration	5,590,942	1,509,733	4,081,209	4,172,028
223 Residential	10,000	800	9,200	9,400
224 Recreational				
225 Other	452,854	412,082	40,772	49,829
	<u>304,483,396</u>	<u>145,601,281</u>	<u>158,882,115</u>	<u>146,697,202</u>
12 230 Furniture and Equip.				
231 Schools	31,278,013	24,399,287	6,878,726	10,235,872
232 Administration	3,173,731	2,742,103	431,628	888,645
233 Residential	850	734	116	238
234 Recreation				
235 Other	27,648	23,888	3,760	7,741
	<u>34,480,242</u>	<u>27,166,012</u>	<u>7,314,230</u>	<u>11,132,496</u>
12 240 Vehicles				
241 Service vehicles	646,782	245,510	401,272	321,638
12 250 Pupil Transportation				
251 Land				
252 Building	152,886	25,385	127,501	128,559
Vehicles				
253 Buses	5,774,961	3,923,109	1,851,852	2,280,611
254 Service	59,383	29,692	29,691	37,114
255 Equipment				
256 Other				
	<u>5,987,230</u>	<u>3,978,186</u>	<u>2,009,044</u>	<u>2,446,284</u>
12 260 Misc. Capital Assets				
Computers	894,464	715,571	178,893	357,785
Tools	18,163	14,529	3,634	7,266
Water lines	29,151	3,887	25,264	26,236
Resource lines				
	<u>941,778</u>	<u>6,499,183</u>	<u>207,791</u>	<u>391,287</u>
Subtotal	354,801,048	177,724,976	177,076,072	166,213,103
Energy retrofit	5,834,303	5,765,196	69,107	136,460
Total Capital Assets	<u>\$ 360,635,351</u>	<u>\$ 183,490,172</u>	<u>\$ 177,145,179</u>	<u>\$ 166,349,563</u>

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

For the Year Ended June 30, 2009

	Cost June 30, 2008	Additions 2009	Disposals 2009	Write down of Impaired Assets 2009	Cost June 30, 2009
12 210 Land and Sites	\$ 5,224,195	\$ 3,037,425		\$	\$ 8,261,620
12 220 Buildings					
221 Schools	282,451,612	22,395,688	\$ 6,417,700		298,429,600
222 Administration	5,590,942				5,590,942
223 Residential	10,000				10,000
224 Recreational					
225 Other	452,854				452,854
	<u>288,505,408</u>	<u>22,395,688</u>	<u>6,417,700</u>		<u>304,483,396</u>
12 230 Furniture and Equip.					
231 Schools	30,991,259	286,754			31,278,013
232 Administration	3,173,731				3,173,731
233 Residential	850				850
234 Recreation					
235 Other	27,648				27,648
	<u>34,193,488</u>	<u>286,754</u>			<u>34,480,242</u>
12 240 Vehicles					
241 Service vehicles	457,213	189,569			646,782
12 250 Pupil Transportation					
251 Land					
252 Building	152,886				152,886
Vehicles					
253 Buses	5,774,961				5,774,961
254 Service	59,383				59,383
255 Equipment					
256 Other					
	<u>5,987,230</u>				<u>5,987,230</u>
12 260 Misc. Capital Assets					
Computers	894,464				894,464
Tools	18,163				18,163
Water lines	29,151				29,151
Resource lines					
	<u>941,778</u>				<u>941,778</u>
Subtotal	335,309,312	25,909,436	6,417,700		354,801,048
Energy retrofit	<u>5,834,303</u>				<u>5,834,303</u>
Total Capital Assets	\$ <u>341,143,615</u>	\$ <u>25,909,436</u>	\$ <u>6,417,700</u>	\$ <u>NIL</u>	\$ <u>360,635,351</u>

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

For the Year Ended June 30, 2009

	<u>Accumulated Amortization 2008</u>	<u>Amortization 2009</u>	<u>Amortization on disposals 2009</u>	<u>Net Amortization 2009</u>	<u>Accumulated Amortization 2009</u>
12 210 Land and Sites					
12 220 Buildings					
221 Schools	\$ 139,985,667	\$ 7,931,272	\$ 4,238,273	\$ 3,692,999	\$ 143,678,666
222 Administration	1,418,914	90,819		90,819	1,509,733
223 Residential	600	200		200	800
224 Recreational					
225 Other	<u>403,025</u>	<u>9,057</u>		<u>9,057</u>	<u>412,082</u>
	<u>141,808,206</u>	<u>8,031,348</u>	<u>4,238,273</u>	<u>3,793,075</u>	<u>145,601,281</u>
12 230 Furniture and Equip.					
231 Schools	20,755,387	3,643,900		3,643,900	24,399,287
232 Administration	2,285,086	457,017		457,017	2,742,103
233 Residential	612	122		122	734
234 Recreation					
235 Other	<u>19,907</u>	<u>3,981</u>		<u>3,981</u>	<u>23,888</u>
	<u>23,060,992</u>	<u>4,105,020</u>		<u>4,105,020</u>	<u>27,166,012</u>
12 240 Vehicles					
241 Service vehicles	<u>135,575</u>	<u>109,935</u>		<u>109,935</u>	<u>245,510</u>
12 250 Pupil Transportation					
251 Land					
252 Building	24,327	1,058		1,058	25,385
Vehicles					
253 Buses	3,494,350	428,759		428,759	3,923,109
254 Service	22,269	7,423		7,423	29,692
255 Equipment					
256 Other	<u>3,540,946</u>	<u>437,240</u>		<u>437,240</u>	<u>3,978,186</u>
12 260 Misc. Capital Assets					
Computers	536,678	178,893		178,893	715,571
Tools	10,897	3,632		3,632	14,529
Water lines	2,915	972		972	3,887
Resource lines	<u>550,490</u>	<u>183,497</u>		<u>183,497</u>	<u>733,987</u>
Subtotal	169,096,209	12,867,040	4,238,273	8,628,767	177,724,976
Energy retrofit	<u>5,697,843</u>	<u>67,353</u>		<u>67,353</u>	<u>5,765,196</u>
Total Capital Assets	\$ <u>174,794,052</u>	\$ <u>12,934,393</u>	\$ <u>4,238,273</u>	\$ <u>8,696,120</u>	\$ <u>183,490,172</u>

Eastern School District
Schedule 8
Details of Long-Term Debt

For the Year Ended June 30, 2009

2009

2008

Ref. #

211 Bank Loans

<u>Monthly Blended Payment</u>	<u>Interest Rate</u>	<u>Maturity Date</u>		
\$ 430	Prime + 2%	2011	\$ 322,129	\$ 506,044
\$ 9,443	Prime + 2%	2012	585,477	698,795
\$ 12,475	Prime + 2%	2010	111,821	261,516
\$ 7,833				60,889
\$ 883				6,719
\$ 3,549	5.46%	2013	<u>126,554</u>	<u>161,199</u>
Total 211			<u>1,145,981</u>	<u>1,695,162</u>

212 Mortgages

Total 212 _____

213 Debentures

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

Total 213 _____

Subtotal 1,145,981 1,695,162

215 Less current maturities 321,534 386,904

Total loans other than pupil transportation \$ 824,447 \$ 1,308,258

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

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

For the Year Ended June 30, 2009

2009

2008

22 220 Loans - pupil transportation

Ref. #

221 Vehicle bank loans

<u>Monthly Blended Payment</u>	<u>Interest Rate</u>	<u>Maturity Date</u>		
\$ 430	Prime + 2%	2011	\$ 10,342	\$ 15,498
\$ 4,169	Prime + 2%	2012	145,907	195,933
\$ 2,019	Prime + 2%	2011	62,575	86,798
\$ 5,744	Prime + 2%	2013	359,882	411,913
\$ 4,320	5.046%	2017	385,100	416,639
\$ 3,910	Prime + 2%	2016	281,550	328,475
\$ 4,336	Prime + 2%	2016	282,018	350,944
\$ 1,095	Prime + 2%	2014	65,708	78,850
\$ 1,679	Prime + 2%	2014	107,471	127,622
\$ 521	Prime + 2%	2012	13,944	20,717
\$ 521	Prime + 2%	2013	23,453	30,229
\$ 4,393	4.55%	2015	361,269	396,678

Total 221

2,099,219

2,460,296

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

363,307

365,920

Total loans - pupil transportation

1,735,912

2,094,376

Total long-term debt

\$ 2,560,359

\$ 3,402,634

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

For the Year Ended June 30, 2009

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%	\$ 1,695,162		\$ 549,181	\$ 1,145,981
C) Service vehicles					
D) Other					
E) Pupil					
Transportation		<u>2,460,296</u>	<u> </u>	<u>361,077</u>	<u>2,099,219</u>
Total Loans		<u>\$ 4,155,458</u>	<u>\$ NIL</u>	<u>\$ 910,258</u>	<u>\$ 3,245,200</u>

Eastern School District
Schedule 8B
Schedule of Current Maturities

For the Year Ended June 30, 2009

Description	Year 1	Year 2	Year 3	Year 4	Year 5
A) School construction					
B) Equipment	\$ 321,534	\$ 173,633	\$ 70,882	\$ 99,696	\$ 18,887
C) Service vehicles					
D) Other					
E) Pupil	363,307	366,742	346,118	287,906	312,284
Transportation					
Total loans	<u>\$ 684,841</u>	<u>\$ 540,375</u>	<u>\$ 417,000</u>	<u>\$ 387,602</u>	<u>\$ 331,171</u>

Eastern School District
Schedule 8C
Schedule of Interest Expense

Year Ended June 30, 2009

2009

2008

56 010

Description

012 Capital

School construction

Equipment

\$ 45,252 \$ 58,103

Service vehicles

7,943 7,168

Other

Debt restructuring

7,185 19,934

Energy management - capital lease

177,533 174,438

Total Capital

237,913 259,643

Current

013 Operating loans

014 Supplier interest charges

Total Current

Total Interest Expense

\$ 237,913 \$ 259,643

**Eastern School District
Supplementary Information**

For the Year Ended June 30, 2009

2009

2008

1. Cash

Current

11 110 Cash on Hand and in Bank
Bank

112 Current	\$ 12,277,853	\$ 13,131,295
113 Severance Reserve Fund		
114 Teachers' payroll	268,837	37,280
115 Non teachers' payroll		
116 Executive payroll		
117 Other - Funds	<u>2,788</u>	<u>2,500</u>

	<u>12,549,478</u>	<u>13,171,075</u>
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Capital

11 210 Cash on hand and in bank
211 Cash on hand

Bank
212 Current
213 Savings
214 Other

Total Cash on Hand and in Bank

	<u>\$ 12,549,478</u>	<u>\$ 13,171,075</u>
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2. Short Term Investments

Current

11 121 Term deposits - restricted
122 Marketable securities

\$ 737,746	\$ 707,430
135,805	181,434

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

Total Short Term Investments

<u>\$ 873,551</u>	<u>\$ 888,864</u>
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Term deposits relate to funds specifically allocated for educational purposes within the Province of Newfoundland and Labrador. These amounts are not intended for general operations of the District.

**Eastern School District
Supplementary Information**

For the Year Ended June 30, 2009

2009

2008

**3. Prepaid Expenses
Current**

11 141 Insurance	\$ 12,061	\$ 16,559
142 Municipal service fees	154,435	162,428
143 Supplies		
144 Other		
Equipment lease		
Workers' compensation	350,062	350,489
Garbage collection		
Vehicle insurance		
Other		

Capital

11 241 Other		
	<u>\$ 516,558</u>	<u>\$ 529,476</u>

2008-2009 Eastern School District Annual Report



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