

Annual Report 2012-13

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 **Eastern
School District**
Helping Each Student Achieve

EXC/14/11/1556

November 3, 2014

Ms. Sandra Barnes
Clerk of the House of Assembly
East Block
Confederation Building

Dear Ms. Barnes:

I wish to retable the 2012-13 Annual Report of the former Eastern School Board, which was originally tabled on December 23, 2013. The only change to this report is the addition of the audited financial statements, as required by the *Schools Act, 1997* and the *Transparency and Accountability Act*.

I trust this is satisfactory.

Sincerely,



SUSAN SULLIVAN
Minister

EXC/13/12/1921

December 20, 2013

Ms. Sandra Barnes
Clerk of the House of Assembly

Dear Ms. Barnes:

I wish to table the 2012-13 Annual Report for the former Eastern School Board. Further to section 16(b) of the *Transparency and Accountability Act I*, would like to advise that the report is being tabled without audited financial statements.

During the 2012-13 reporting period the former board adopted Public Sector Accounting Board financial reporting standards which delayed the completion of the financial statements. The report will be retabled once the audited financial statements are available. I trust this is satisfactory.

Sincerely,



CLYDE JACKMAN, MHA
Burin – Placentia West
Minister

OFFICE OF THE CHAIR

November 1, 2013

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



Dear Minister Jackman:

Effective September 1, 2013 the four English Language School Boards were consolidated into the Newfoundland and Labrador English School Board. The respective Chairpersons for the former boards were: Goronwy Price (Labrador), Don Brown (Western), John George (Nova Central) and Milton Peach (Eastern). The annual report for each school district for 2012-2013 was prepared in accordance with the Board's requirements as a category one entity under the Transparency and Accountability Act, and was finalized after September 1, 2013. It is my pleasure to present the Annual Report for 2012-2013 on behalf of the former Eastern School Board.

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 2011-2014, which included three areas: Learning opportunities, adoption of technology and organizational effectiveness.

The Board's commitment to students and to learning is affirmed by the contents of the Annual Report.

I want to thank our trustees and staff who have served the Eastern School Board and our students since 2005. My signature below is indicative of the accountability of the Newfoundland and Labrador English School Board for the actual results reported.

Sincerely,



MILTON PEACH
Chair

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Eastern School District Overview

Vision:

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

Mission:

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

Strategic Issues:

Strategic Issue 1: Students

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

Strategic Issue 2: Staff

Goal 2: By June 30, 2014, Eastern School District will have improved the adoption of technology by staff in the performance of their duties and responsibilities.

Strategic Issue 3: System

Goal 3: By June 30, 2014, Eastern School District will have improved its organizational effectiveness.

Lines of Business:

Eastern School Board had the following lines of business:

Curriculum and Programs:

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

Student Support Services:

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

Corporate Services and Financial Administration:

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

Human Resources:

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

Trustees by Regions as of June 30, 2013:

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

Executive:

Dr. Bruce Vey	CEO/Director of Education
Mr. Maurice Kelly	Assistant Director of Education, Human Resources (Acting)
Mr. Anthony Stack	Assistant Director of Education, Programs
Mr. Larry Blanchard	Assistant Director of Education, Finance and Administration
Ms. Susan Ryan	Assistant Director of Education, Rural Education and Corporate Services

Key District Statistics:

Physical Location:

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

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

Schools:

There are 118 schools in Eastern School District. In 2012-2013:

- 4 (3.4%) had enrolments of fewer than 50 students.
- 33 (28.0%) had enrolments between 50-199 students.
- 41 (34.7%) had enrolments of 200-399 students.
- 40 (33.9%) had enrolments of 400 or more students.
- 64 (54.2%) schools were located in urban areas, while the remaining 54 (45.8%) schools were located in rural areas.

In addition to the 118 schools, ESDNL also operated a school in the Janeway Hospital.

Students:

- In 2012- 2013, there were 40,649 students (19,844 female and 20,805 male) in Eastern School District.
- 7,235 (17.8%) students received special education support.
- 30,234 (74.4%) students were enrolled in schools in an urban setting, while the remaining 10,415 (25.6%) students were enrolled in rural schools.
- The average K-9 class size was 19.2 students.

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

Grade	Enrolment
K	3022
1	3102
2	2956
3	2924
4	3012
5	3005
6	3042
7	3126
8	3141
9	3088
Level I	3252

Level II	3304
Level III	3317
Level IV	358
Total	40649

Staff:

Employees	4,152 (3021 female/ 1131 male)
Teachers and Administrators	3,088 (2295 female/ 793 male)
Student Assistants	406 (378 females/ 28 males)
Support Staff	658 (348 females/ 310 male)

Graduation Rates:

Eastern School District (ESDNL) Academic and Honours Graduation rates continue to exceed provincial rates. As such the District also continues to have a lower number of students graduating with a General Diploma. In 2012-2013, ESDNL reported the following graduation rates:

Rate	Eastern	Province
Potential Graduates	2688	4741
Graduates	2464 (91.67%)	4344 (91.63%)
Graduated with Honours	810 (32.87%)	1349 (31.05%)
Graduated with Academic	968 (39.29%)	1676 (38.58%)
Graduated with General	686 (27.84%)	1319 (30.36%)

Capital Assets:¹

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

Busing:

Board-Owned Busing	
Size of Bus Fleet	62 units
Operational Budget (Busing)	\$3,500,000
Contracted Busing	
Number of units	423 units
Annual Budget	\$15,200,000

Revenue and Expenditures

During the 2012-2013 reporting period, the former Eastern School District adopted Public Sector Accounting Board financial reporting standards which delayed the completion of the financial statements. The 2012-2013 Annual Report will be re-tabled with the House of Assembly once the audited financial statements are available.

Shared Commitments

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

Department of Education:

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

School Councils:

"The purpose of a school council is to develop, encourage and promote policies, practices and activities to enhance the quality of school programs and the levels of student achievement in the school" (*Schools Act, 1997*). School councils are relied upon by the Board to represent educational interests of the school. This is accomplished primarily through assisting in the development and support of the school development plan. The Eastern School Board is committed to working with all school councils, both individually and through the Newfoundland and Labrador Federation of School Councils, to improve the delivery of education to each student.

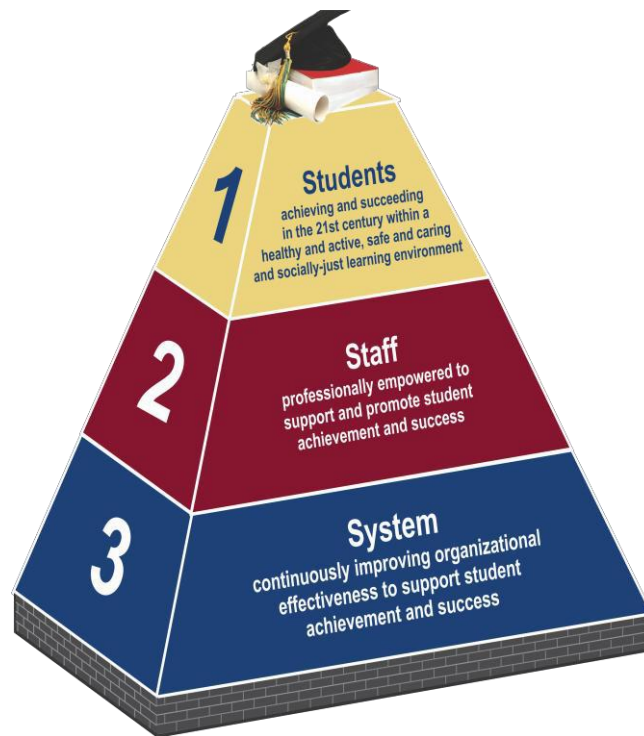
Other Educational and Community Agencies and Organizations:

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

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

Strategic Plan 2011-2014: Outcomes of Objectives



Report on Performance 2012 - 2013

Strategic Issue One: Students

The District is pleased to report that it has been successful in providing enhanced learning opportunities that support student achievement and success in the context of 21st century learning. Through professional development, additional support for inclusionary practices and the implementation of responsive individual intervention plans for students at risk, the District was able to keep the focus on student learning. This aligns with government's strategic direction of "Educational foundations are enhanced for each student throughout the primary, elementary and secondary system," specifically the components related to academic achievement and student supports, especially for struggling learners.

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

Measure: Enhanced learning opportunities

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

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

Measure: Continued to support learning environments

Indicators	Actual Results
<p>Continued implementation of a plan to promote and communicate 21st Century Learning.</p>	<p>In 2012-2013, Eastern School District supported learning environments by continuing to implement a plan to promote and communicate 21st Century learning. This plan recognizes that learning and teaching in the 21st Century is complex and all stakeholders need to feel valued and supported. Assessment and evaluation remain a key component of learning and teaching and an integral part of 21st Century learning plan. The implementation plan is outlined below:</p> <ul style="list-style-type: none"> • A video (developed by the District 21st Learning Committee) outlining the District view of 21st Century Learning was shared and discussed at each opening staff meeting in September 2012. In the Fall of 2012, members of the Eastern School District 21st Century Learning Committee presented at each of the first Regional Administrative Council meetings. The presentation provided an overview of the district plan for 21st century learning with a focus on assessment and evaluation. • In the Fall of 2012, members of the Committee also presented at each of the eight regional professional development sessions. Each presentation provided an overview of the district plan with a focus on assessment and evaluation. • During each of the eight regional PD sessions, each school principal facilitated a reflective discussion with their staff on what it means to educate students in the context of their specific school community. Feedback was obtained from administrators, teachers and support staff regarding 21st learning practices during this time.

Indicators	Actual Results
	<ul style="list-style-type: none"> • Feedback data collected during each of the Regional Administrative Council meetings and each of the regional PD sessions was analyzed and shared with all senior staff and school administrators. • Each family of schools meeting throughout the year included a sharing and discussion on some aspect of 21st Century Learning (i.e. best practice, assessment tools). • 21st Century learning was a topic of discussion at each school visit with administration and their Senior Education Officer. • Schools were requested to review and revise, where necessary, their school development plans within the context of the 21st Century learning plan. • In December 2012, members of the Committee presented to the Programs Committee of the Board of Trustees on the district framework for 21st Century learning. • The District Assessment and Evaluation Committee developed a sample school honor code template reflective of the 21st Century learning framework. • The District Assessment and Evaluation committee reviewed the K-6 and 7-12 report cards within the context of 21st Century learning. Recommendations were made to the Programs Division for consideration.

<p>Enhanced professional development opportunities</p>	<p>In 2012-2013, the Eastern School District supported learning environments by enhancing professional development opportunities for teachers, student assistants, administrators and district staff. These sessions were developed in the context of staff professional growth plans and the District's 21st Century learning plan.</p> <ul style="list-style-type: none"> • All new program implementation professional development had an inclusionary and 21st Century learning focus. • District staff developed and facilitated numerous professional development sessions incorporating 21st Century learning strategies throughout the year. Topics included but were not limited to: integrating technology into the classroom; using technology to enhance assessment practices in an inclusive classroom; co-teaching; collaboration and cross-curricular planning. • Articles and videos on 21st Century learning were shared with administrators and made available for school staff. • Professional development sessions were offered for lead teachers, department heads, new teachers and aspiring administrators. • The Eastern School District 21st Century Learning Committee supported the implementation of a Discovery Education pilot project. Grade 3 teachers and special education teachers in six schools were engaged in professional learning through onsite classroom visits, off-site professional learning sessions and webinars that focused on the effective integration of technology in a 21st Century learning environment. • A survey was conducted in May 2013 with the teachers and administrators involved with the pilot project. This data will inform direction for the 2013 - 2014 school year. • Each school planned four professional development days based on school development plans and teacher professional growth plans. • Student assistants were engaged in Crisis Prevention and Intervention (CPI) training and were invited to participate in various school sessions related to 21st Century learning. • School secretaries were provided with professional development focused on strategies for responding to parents and other members of the school community.
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Indicators	Actual Results
<p>Supported inclusionary practices within our schools</p>	<p>During the fall of 2012, Dr. Chris Mattatall and Dr. Gabrielle Young from the Faculty of Education, Memorial University conducted a brief analysis of the school District's Inclusive Education Environmental Scan. This analysis informed district supports for inclusionary practices by adding to current thinking.</p> <ul style="list-style-type: none"> • Professional development sessions for student assistants focused on the use of assistive technology in supporting students with exceptionalities in the classroom. • District staff reviewed school profiles to identify 20 focus schools for the 2012-2013 school year. Collaboration time was provided to support teachers in these schools in their quest to create inclusive and responsive classrooms. Classroom coaching opportunities by itinerants provided direct support to teachers in the classroom. • The Intensive Core French program (ICF) was promoted to all students including those students with Individual Education Plans (IEPs) . School program planning teams were encouraged to explain the program and to encourage greater participation. • There was on-going consultation with schools regarding school development plans, to identify inclusive practices currently imbedded, suggestions for further growth, and the use of inclusive language.
<p>Implemented responsive interventions for at risk students</p>	<p>In 2012-2013, Eastern School District implemented individual intervention plans for at-risk students. An at-risk student was identified as any student who was not meeting program expectations. The following activities also occurred:</p> <ul style="list-style-type: none"> • Teachers used a tracking and reporting template that was developed by district staff.

Indicators	Actual Results
	<ul style="list-style-type: none"> • Each Senior Education Officer met on an on-going basis with their administrators to discuss, reflect and adjust interventions to meet the needs of individual students. • Academic interventions continued to be a discussion item at each Family of Schools meeting throughout the school year. • Inclusion itinerants promoted the use of and assisted teachers in the use of Learning Style Inventories for the purpose of creating individual learning profiles.

Discussion of Results

Eastern School District was successful in supporting learning environments for all students. This past year through the continuation of the District academic intervention initiative, those students identified as at risk of not meeting program expectations were provided with responsive individual support. Through enhanced professional development activities, supports for inclusionary practices and the implementation of a plan to promote and communicate 21st Century Learning, learning opportunities for all students were enhanced.

Looking to 2013-2014: Objective Three

By June 30, 2014, Eastern School District will have further supported learning environments for all students.

Measure: Further supported learning environments for all students

The Eastern School District is pleased with the progress achieved with respect to supporting enhanced learning opportunities and student achievement and success, over the first two years of implementation of the 2011-2014 Strategic Plan. An individual intervention plan for at risk students was developed, inclusionary practices were enhanced and a 21st Century Learning plan was promoted through various initiatives, including a variety of professional development activities.

During July and August 2013 Eastern School District was engaged in normal summertime human resources and operational issues. The District was limited in ability to move forward for the coming year towards achieving the objective of "further supported learning environments for all students."

Strategic Issue Two: Staff

The District is pleased to report that it has been successful in improving the adoption of technology by staff in the performance of their duties and responsibilities. Professional development opportunities provided to professional and support staff with respect to the integration of technology supported this objective. The adoption of technology by teachers using the new student information system (PowerSchool) afforded opportunities for more reflective discussion with respect to assessment practice and more productive engagement with parents and guardians. This aligns with government’s strategic direction of “Educational foundations are enhanced for each student throughout the primary, elementary and secondary system.”

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

Measure: Improved the adoption of technology

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

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

Measure: Supported staff in the incorporation of enhanced technology

Indicators	Actual Results
Implemented Student Information System (PowerSchool) to Intermediate and K - 12 schools	During 2012-2013, Eastern School District supported 24 high schools which were using PowerSchool, and completed the preparatory work required for 32 additional schools (K-12) that will be using PowerSchool by September 2013. <ul style="list-style-type: none"> • The PowerSchool District Team provided support and training to the 24 (Phase I) schools. The areas of support and training included but were not limited to the following: online course requests; student transfers; scheduling students receiving student support services; report cards; grade book setup and usage; teacher/parent portals; user accounts and PowerSchool customizations.

Indicators	Actual Results
	<ul style="list-style-type: none"> • PowerSchool training was provided for program specialists, senior education officers, assistant directors and the Director of Education. • The District PowerSchool Team worked with the Phase I schools to provide the necessary support such that the parent/student portal was available to all parents and students. • The Team also provided support to parent/student users, in both print and video format on the district website. • The 32 new schools (Phase II) that will migrate to PowerSchool (2013 - 2014 school year) have identified their school-based PowerSchool Teams. • The District PowerSchool Team provided four days of training for administrators of the 32 new schools (Phase II) • PowerSchool training was offered to one secretary in each of the new schools. This two day session focused on the roles and responsibilities of secretaries at the school level.
<p>Provided professional development on the integration of technology for professional and support staff.</p>	<p>During the 2012-2013 school year, Eastern School provided opportunities and support for professional and support staff on the integration of technology.</p> <ul style="list-style-type: none"> • Selected members of the 21st Century Learning Committee attended a two-day professional learning opportunity with Sue Beers - an expert in the field of 21st century learning. Information was shared with the whole committee and incorporated into a presentation for administrators during a Regional Administrator Council meeting. • Committee members and program specialists offered professional development sessions throughout the year that included effective strategies for technology integration (i.e., uses of an iPhone; uses of google docs; using a Moodle and digital storytelling).

	<ul style="list-style-type: none"> • Members of the 21st Century Learning Committee and several administrators were supported in attending the Canadian Association of Principals Conference in Alberta in April 2013. The focus of the conference was 21st Century learning. Those administrators who attended the conference shared their experiences at their family of schools meetings in June 2013. • A meeting of lead teachers for Teamboardtm resulted in the development of a presentation for each lead teacher to use when training staff. • All new secretaries were provided training on various systems used for purchasing, staffing, and other purposes related to school operations.
<p>Enhanced Integration of technology in the workplace</p>	<p>During the 2012-2013 school year, Eastern School District welcomed enhanced integration of technology in the workplace. In addition to the implementation of PowerSchool outlined above, iPads were provided to each school administrator in the Fall of 2012 to facilitate administrator use of technology in their daily practice.</p> <ul style="list-style-type: none"> • The 21st Century Learning Committee selected the SE Walkthrough App for implementation. The app was used by administrators on their iPads to record data as they completed walkthroughs in classrooms. The reports generated after each classroom visit could be emailed directly to the teacher and used by the administrators as a starting point for a conversation regarding classroom instruction practices. In addition, the app allowed the administrator to look for instructional trends. Based on school development plans, administrators would have "look for's" that they would expect to see when they visited the classrooms. Trend data could then be discussed with staff. • The SE Walkthrough App was shared with administrators at the Regional Administrator Council meeting in September 2013. • Administrators were encouraged to share the data collected through the app with their staffs and to use the information gained to inform school development plans.

	<ul style="list-style-type: none"> • New learning through the use of the walkthrough app was a regular agenda item at Family of Schools meetings. During the May 2013 Family of Schools meeting feedback data on the use of the App was collected from administrators. This data will inform District planning for the 2013 -2014 school year. • Effective use of technology and 21st Century learning strategies were modeled at family of schools meetings and at all Regional Administrative Council meetings throughout the year (google docs, QR scanners).
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Discussion of Results

Eastern School District was successful in supporting staff in the incorporation of enhanced technology in the workplace. In particular, the implementation of a new student information system and the use of the SE Walkthrough App by administrators have enhanced the ability of school administrators and teaching staff to monitor and better manage information related to teaching and learning and student results.

Looking to 2013-2014: Objective Three

By June 30, 2014, Eastern School District will have further supported staff in the incorporation of enhanced technology into their daily work.

Measure: Further supported staff in the incorporation of enhanced technology into their daily work

The Eastern School District successfully completed the intended work during the first two years of implementation of the 2012-2013 Strategic Plan, to improve the adoption of technology by staff in the performance of their duties and responsibilities. This included completion of a staff survey of professional development needs, expansion of the professional growth model for a larger number of employees, and integration of various forms of technology for teaching and learning, and the completion of daily tasks.

During July and August 2013 Eastern School District was engaged in normal summertime human resources and operational issues. The District was limited in ability to move forward for the coming year towards achieving the objective of further supporting staff in the incorporation of enhanced technology into their daily work.

Strategic Issue Three: System

The District is pleased to report that in 2012-13 it improved its organizational effectiveness through a focus on policies and procedures on the use of technology. More specifically, through the development of an educational technology plan and the review of current district technology policies, it has created a district-wide technology plan that will support the district in the context of learning and teaching in the 2¹st Century. In order for all students to achieve and succeed and for all staff to be empowered to support students there exists a necessity to have environments which effectively support teaching and learning in the 21st Century. This is in line with the government's strategic direction of "Educational foundations are enhanced for each student throughout the primary, elementary and secondary system."

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

Measure: Improved organizational effectiveness

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

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

Measure: Created a district- wide technology plan

Indicators	Actual Results
<p>Developed an educational technology plan</p>	<p>In 2012-2013, the Eastern School District 21st Century Learning Committee formed a sub- committee to develop a Technology for Learning Plan (TLP). The TLP focused on the students, staff and system. Objectives, strategies and measures of success were developed for each area around the effective integration of technology into learning.</p> <ul style="list-style-type: none"> • The plan was presented to senior management for feedback. • An overview of the TLP was provided to all administrators at Regional Administrative Council meetings in May 2013. • Feedback on the plan was obtained from all administrators during Family of Schools meetings in June 2013. • The feedback has been processed by the committee and the TLP has been revised to reflect this feedback. • The Technology for Learning Plan will be implemented in all schools September 2013.
<p>Drafted a technology policy</p>	<p>During 2012-2013, the Eastern School District 21st Century Learning Committee struck a sub-committee to review current district policies related to the use of technologies in our schools. These two policies (<i>Acceptable Use of Information and Communication Technology</i> and the <i>Acceptable Use of Technology in the Classroom</i>) served as the starting point for the development of a draft Technology Policy.</p>

Indicators	Actual Results
	<ul style="list-style-type: none"> • Discussion and feedback gathered through Family of Schools meetings (Fall 2012) determined that the two current policies and their regulations already captured what would be in a technology policy. Rather it was determined that what was needed were guidelines for social media usage. • The sub-committee developed social media guidelines for teachers and students. • Feedback on the guidelines were obtained from administrators at the Regional Administrative Council meetings (Winter 2013). Draft guidelines were distributed to all schools. • The sub-committee also selected the <i>CyberTips for Teachers</i> pamphlet (developed by the Canadian Teachers' Federation) for review by senior management. This pamphlet (with permission from the Canadian Teachers' Federation) was subsequently distributed to all schools. • Parent and student information pamphlets on "sexting" were created by District office staff and reviewed at each family of schools meeting in March 2013. The pamphlets were distributed to all junior and senior high students in the District as well as their parents/ guardians. The pamphlets are available on the District website.

Discussion of Results

Eastern School District has continued to make progress towards improving its organizational effectiveness. In 2012-2013, the District developed an educational technology plan and, through a consultation process, drafted a technology policy. It is intended that the Technology for Learning Plan will be implemented in all schools in September 2013.

Looking to 2013-2014: Objective Three

By June 30, 2014, Eastern School District will have enhanced communication opportunities to engage all stakeholders.

Measure: Enhanced communication opportunities to engage all stakeholders

The Eastern School District is pleased with the accomplishments over the first two years of the 2011-2014 Strategic Plan, with respect to improving organizational effectiveness. In 2011-2012 the District conducted a facility requirements review and drafted a multi-year facilities review document. In 2012-2013 the District developed a district technology plan and drafted a technology policy.

During July and August 2013 Eastern School District was engaged in normal summertime human resources and operational issues and was limited in ability to move forward for the coming year towards achieving the objective of enhanced communication opportunities to engage all stakeholders.

Strategic Plan 2011-2014 Summary

The provincial government announced the consolidation of the four English Language school boards in Newfoundland and Labrador in the 2013 provincial budget. The consolidation was effective September 1, 2013.

As a result, the third year of implementation of our 2011-2014 Strategic Plan will not continue. As reported, considerable work was completed and progress identified with respect to each of our strategic goals.

Our Mission Statement covers two strategic planning periods and was to be reported on at the end of each of the strategic planning periods: 2011-2014 and 2014-2017.

MISSION

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

The Eastern School District is pleased with the initial work carried out towards achieving its mission. Over the past two years the District has implemented initiatives to support students at risk so that they can succeed academically, promoted 21st Century Learning principles, enhanced the use of technology, and completed a number of other tasks, including a facility requirements review, which help to ensure that students are attending safe and secure schools. Through professional development, inclusionary practices and individual intervention plans for students at risk, the District was able to keep the focus on student learning.

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

Performance Measure: Enhanced learning opportunities

Indicators:

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

Eastern School District made considerable progress with respect to implementing intervention plans for at-risk students, enhancing inclusionary practices and promoting learning opportunities from a 21st Century perspective. Professional development opportunities were also offered in various areas in support of student academic achievement and success.

Goal 2: By June 30, 2014, Eastern School District will have improved the adoption of technology by staff in the performance of their duties and responsibilities.

Performance Measure: Improved the adoption of technology

Indicators:

1. Supported a professional growth and development model for staff.
2. Enhanced professional development opportunities and events.
3. Enhanced integration of technology into daily work.

Eastern School District has successfully carried out work in the last two years to improve the adoption of technology by staff. The District has supported a professional growth and development model for staff and provided enhanced professional development opportunities. Teachers have been able to increasingly incorporate technology into their classrooms, which helps to provide interactive learning environments.

Goal 3: By June 30, 2014, Eastern School District will have improved its organizational effectiveness.

Performance Measure: Improved organizational effectiveness

Indicators:

1. Conducted new facility requirements review
2. Improved policies and procedures on the use of technology
3. Enhanced communication with stakeholders
4. Increased opportunities for stakeholder engagement

During the first two years of implementation of the 2011-2014 Strategic Plan, the Eastern School District conducted a new facility requirements review, and developed improved policies and procedures on the use of technology. Communication with stakeholders, especially parents, was enhanced through the development of various communications tools, such as an information pamphlet on Sexting.

Highlights & Accomplishments

School Construction:

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

New schools

- Carbonear Academy : Opening September 2013

New schools in progress:

- St. Teresa's Elementary: Construction of new school underway.
- West End High School: Site preparation for new school nearing completion.

Major extensions/renovations:

- Holy Spirit High: Construction complete on eight classrooms, fitness room, and multi-purpose room.
- Roncalli Elementary: Construction of major extension underway.
- St. Andrew's Elementary: Phase II Building envelope, heating conversion and interior upgrades completed.
- St. Peter's Elementary: Phase II of building envelope upgrades completed.
- St. Matthew's Elementary: Phase II of building envelope upgrades completed.

Ongoing planning for new schools: Portugal Cove-St. Philip's, Conception Bay South: Paradise, Torbay-Flatrock-Pouch Cove-Bauline, and Virginia Park (site work scheduled to begin).

Planning is also underway for Holy Heart of Mary High for retrofit of gym modernization of change rooms; accessibility upgrades and replacement of seating to theatre; and, replacement of curtain wall.

Technology Integration:

During 2012-2013, the Eastern School District initiated several projects to enhance the District's integration of technology:

- **21st Century Learning**
Approximately 1700 iPads were purchased by the District/schools, including many class sets of iPads to enhance the learning experience.
- The Programs Division partnered with Discovery Education Canada for a Grade

Three Learning Pilot Project. Through the project, six schools explored the effective integration of technology in a 21st century class setting.

- **Student Information System (PowerSchool)**

The District continued to support 24 schools using PowerSchool and began planning and offered professional development for the 32 Phase II schools which will begin using PowerSchool in September 2013.

- The District initiated online registration for Kindergarten English and Early French Immersion.

Student/School/District Events:

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

- The 2012-2013 school year marked the second year of full implementation for the Turning Points Character Education Program (Grade 7) throughout the District. Turning Points provides students an opportunity to read, write, think about, and discuss their fundamental values. The culmination of this program is the writing and sharing of a narrative essay that outlines a major turning point which has occurred in a student's life. A celebration for student winners was held at the District Conference Center on May 27, 2013.
- Twenty-eight beginning teachers participated in a two-day Teacher Induction Institute on September 13 & 14, 2012, in partnership with the NLTA and Johnson's Insurance.
- Two teams from Bishops College were recognized in the Canadian Space Agency Science Challenge. Approximately 100 experiments from across Canada were submitted in this challenge. This past year personnel from Let's Talk Science, Geochemists from MUN, International Space University, Johnson GEO Centre and ESD collaborated to help organize video planning sessions for students in Eastern School District.
- Thirty schools are members of *Peaceful Schools International* (PSI). PSI provides support to schools around the world that have declared a commitment to creating and maintaining a culture of peace. Students are encouraged to be open minded and accepting of others who may look different, have different customs or hold beliefs that do not correspond with their own. Students are provided with a variety of ways to deal with conflict in a non-violent manner.
- Travis Price, the co-founder of *Pink Shirt Day*, inspired over 4000 students in the Eastern School District with his personal story of taking a stand against bullying. This speaking engagement was a joint effort between the Eastern School District and the Canadian Red Cross.



- Six students in the District were awarded *Safe and Caring Schools Graduating Student Awards* (\$500 tuition voucher) provided by the Department of Education. The awards acknowledge the contributions of youth in establishing and maintaining safe and caring schools and communities. Twenty schools also received a Safe and Caring Schools Special Project Fund Award for 2012.
- The Eastern School District has 20 schools officially trained in the Red Cross, *RespectED Beyond the Hurt* program. This program engages students as leaders in facilitating workshops and modeling positive and respectful relationships with other students.

- Students and staff of Donald C. Jamieson Academy in Burin officially opened their Freedom Park on September 22, 2012, the result of a partnership with “Let them Be Kids” and the local community. It is dedicated in memory of “Private Kevin Kennedy and all others past, present, and future who serve for our freedom”.



- The Roots of Empathy research-based program engaged students in the Eastern School District in 17 communities and 66 classrooms in the 2012-2013 school year. Its mission is to build caring, peaceful and civil societies through the development of empathy in children and adults.
- The District offered a free, eight-week preparatory program for the November 2012 Supplementary Public Examinations. Fifty students availed of this program.
- The District offered a Public Exam Preparation Program from April-June, 2013.
- The LEARN Program (Literacy and Academic Readiness for Newcomers) was offered this year. It is a program designed to support immigrant students to be successful in school and to have academic and social progress.
- The Eastern School District continues to be a strong supporter of the Lions Quest Character Education Building Program that annually engages over 3000 students from St. John’s to Clarendville. This program unites the home, school and community to cultivate young people through life skills, character education, and social- emotional well-being, civic values, drug prevention, and service learning values. Three hundred teachers are currently trained in this program.

- Twenty-five scholarships valued at \$500 each were awarded to June 2012 graduating students who had successfully completed Skilled Trades 1201 and had enrolled in an entry level apprenticeship program upon graduation.
- The District is in the second year of a pilot Youth Apprentice Program. The program was extended this past year, and now includes: St. Lawrence Academy, Mount Pearl Senior High, Carbonear Collegiate and Clarenville High School. Each school has a lead teacher in the Skilled Trades area that takes responsibility for the recruitment of students to the program and provides assistance in getting a work placement. Through this program, students who are successful finding a work placement in the trade of their interest, either work part-time throughout the year or full-time during the summer. Students can accumulate work hours, to be used toward the regular Apprenticeship Program upon graduation from a post-secondary program in a specific trade.

- Coley's Point Primary School received the 2013 School Inclusive Education Award from the Newfoundland & Labrador Association for Community Living. This award recognizes the positive contributions made to inclusive education.



- The Avalon Regional Heritage Fair was held on May 3 & 4, 2013 at St. Matthew's Elementary School, with a total of 43 schools participating.

- Intermediate and Senior High School Public Speaking Competitions were held in May. Twenty-three schools participated in this event.
- Student Leadership Conferences for Junior and Senior High were held at Leary's Brook Junior High and Laval High School respectively and were a huge success.
- Students participated in Drama Festivals in the Western, Burin and Eastern regions this year. Each event provided opportunities for students to meet a range of arts professionals and work with them.

- Congratulations to Heritage Collegiate on winning the Provincial ROV Competition and representing the Province in Seattle.



- Students from 10 high schools attended Energy Day at the Geo-centre, sponsored by the Canadian Association of Petroleum Producers. Students learned about the oil and gas industry as well as possible job opportunities related to this kind of work.

- The Intermediate Skills Challenge was held at Mount Pearl Intermediate School on November 24, 2013. Twenty schools participated in this challenge.
- The 16th Annual Provincial Skills Canada Competition was held in April at College of the North Atlantic. Sixteen of our schools were involved in this competition.
- Grade 6 students participated in “Sharing Our Cultures” at The Rooms on March 24- 26, 2013. This is an annual event where intermediate and senior high students with diverse cultural and linguistic backgrounds prepare displays and presentations about their cultures. Over 1000 students from Eastern School District and their teachers attended this event.

Active & Healthy Living:

- Eastern School District hosted its 7th Annual Living Healthy Commotion on October 11, 2012. Living Healthy Commotions are school-wide celebrations that provide an opportunity for schools to highlight to parents, school councils and community leaders how they are promoting health by creating healthy school environments.
- Eastern School District, in partnership with Eastern Health, distributed “**Living Healthy News**” to school staffs, school councils, health staff, Eastern Health and Eastern School District officials and community partners.
- Planned Parenthood completed 39 workshops to 4009 students in Eastern School District schools on a variety of topics including: *What’s going on down there? A Puberty Workshop, Making Queerness Visible and Health Sexuality and Ger SEHrious* (self-esteem and healthy relationships).
- STRIVE – *Students Taking Responsibility in Violence Education* was presented to all Grade 8 students within the jurisdiction by the Royal Newfoundland Constabulary during the past school year. The presentation covers the health, legal and social problems encountered when involved with drugs.
- Eight schools in the District participated in a two-year after-school physical activity pilot project with the Department of Tourism, Culture and Recreation. The intent of the program was to increase physical activity among children and youth during the after school hours of 3:00 p.m. – 6:00 p.m. Funding was provided for coordinate program coordination, transportation, supervision/leadership, program fees, disability supports, and modest equipment expenses.
- Addictions Awareness Drug Awareness MAZE is a program supported by Eastern Health. The program consists of various community experts in stations educating students on illegal drug use, addiction, alcohol poisoning and other relevant topics. In the 2012-2013 school year, the MAZE awareness program travelled outside of the Avalon East region to include Avalon West region and the Vista region.

Policy Development:

During the 2012-2013 school year the Eastern School Board approved the policy “School Names and Religious Symbols” and amended the following policies:

- Recruitment/Selection/Employment/Reassignment of Teachers
- Respectful Working and Learning Environments
- Professional Development for Trustees
- Trustee Entertainment Expenses
- Research Studies and Surveys.



Professional Development:

- The Programs Division coordinated and facilitated eight professional development sessions throughout the District. The theme for this year’s sessions was: *Student Success in the 21st Century...Rethinking and Reframing What We Do.*
- Numerous professional development sessions were also conducted by district programs staff throughout the year on topics such as alternative assessment practices, teacher partnerships in Inclusive Schools, differentiated instruction, implementation of new curriculum, the Early Development Instrument (EDI) and multi-age/multi-grading.
- On March 27 & 28, 2013, approximately 50 Eastern School District staff participated in a provincial conference organized by the Autism Society of Newfoundland and Labrador. Many participants reported that this was an excellent professional development opportunity, positioning them to provide their schools with new strategies for students on the Autism Spectrum.
- Sixteen French Immersion teachers participated in the Canadian Association of French Immersion Teachers’ Conference in Victoria, BC (Spring 2013).
- On November 13, 2013, Program Specialists and Senior Education Officers participated in a professional development conference, “*An Essential Curriculum for a Changing World*”. Author and educator, Heidi Hayes-Jacobs launched a powerful case for reviewing, updating and injecting life into the K-12 curriculum.
- In collaboration with Memorial University, Eastern School District continued to partner with Memorial University in its Teachers in Action (TIA) STEM Pilot. This funding was provided to teacher teams for release time, materials and resources to enable them to complete their professional learning project.

New Programs:

The following programs were new curriculum implementations for 2012-2013, supporting the curriculum component of Government's strategic direction of "Educational foundations are enhanced for each student throughout the primary, elementary and secondary system," specifically the curriculum component:

- **Primary:**
 - Santé 2 année
 - Kindergarten/Maternelle

- **Elementary:**
 - Grade 4 English Language Arts
 - Grade 5 Social Studies
 - Sciences humaines 5 année

- **Intermediate:**
 - Grade 9 English Language Arts
 - Grade 9 Career Development Module
 - Grade 8 Skilled Trades Production Module
 - Grade 7 Art
 - Grade 9 Français
 - Arts Plastiques 7 année
 - Mathématiques 7, 8 & 9

- **High School:**
 - Math 2202
 - Math 2201
 - Math 2200
 - Core French 3200
 - Canadian Geography 1202
 - Français 1202
 - Géographie du Canada 1232
 - Mathématiques 2232
 - Mathématiques 2231
 - Mathématiques 2230

Summary:

This Eastern School District Annual Report covers the period of time from July 1, 2012 to August 31, 2013. Our Board is pleased with what we have accomplished over the past year in relation to our strategic goals and objectives. We hope that the work carried out under our Strategic Plan 2011-2014 will be considered by the new school board as it plans for the future.

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

During the 2012-2013 reporting period, the former Eastern School District adopted Public Sector Accounting Board financial reporting standards which delayed the completion of the financial statements. The 2012-2013 Annual Report will be re-tabled with the House of Assembly once the audited financial statements are available.

EASTERN SCHOOL DISTRICT
AUDITOR'S REPORT
NON-CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2013

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STATEMENT OF RESPONSIBILITY

The accompanying non-consolidated financial statements of the Eastern School District [the "District"] are the responsibility of management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards.

In carrying out its responsibilities, management maintains appropriate systems of internal and administrative controls designed to provide reasonable assurance that transactions are executed in accordance with proper authorization, that assets are properly accounted for and safeguarded, and that financial information produced is relevant and reliable.

The Board of Trustees [the "Board"] met with management and its external auditors to review a draft of the non-consolidated financial statements and to discuss any significant financial reporting or internal control matters prior to their approval of the finalized non-consolidated financial statements.

Byron Smith, Chartered Accountant as the Board's appointed external auditor, has audited the non-consolidated financial statements. The auditor's report is addressed to the members of the Board and appears on the following page. The auditor's opinion is based upon an examination conducted in accordance with Canadian generally accepted accounting standards, performing such tests and other procedures as they consider necessary to obtain reasonable assurance that the non-consolidated financial statements are free of material misstatement and present fairly the financial position and results of the District in accordance with Canadian public sector accounting standards.

Chairperson

Treasurer



CHARTERED ACCOUNTANT
MANAGEMENT CONSULTANT

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INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Trustees of:
Eastern School District

Report on the Financial Statements

I have audited the accompanying non-consolidated financial statements of the Eastern School District, which is comprised of the statements of financial position as at June 30, 2013, June 30, 2012 and July 1, 2011, and the statements of operations, changes in net debt and cash flows for the years ended June 30, 2013 and June 30, 2012, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Basis for Qualified Opinion

The accounting policy with respect to teachers' severance pay and sick pay is described in Note 1. Canadian public sector accounting standards require that all accounts receivable should be recorded and disclosed on the financial statements. The liabilities for teachers' severance pay and sick pay has been recorded but no offsetting receivable has been recorded. In this respect, these non-consolidated financial statements are not in accordance with Canadian public sector accounting standards. If the accounts receivable were recorded in accordance with Canadian public sector accounting standards, changes to the amounts reported for accounts receivable, revenue, and excess of expenditures over revenue would be necessary.

Qualified Opinion

In my opinion, except for the effects of the failure to record accounts receivable as described in the preceding paragraph, these non-consolidated financial statements present fairly, in all material respects, the financial position of the Eastern School District as at June 30, 2013 and 2012 and July 1, 2011 and the results of its operations and cash flows for the years ended June 30, 2013 and 2012 in accordance with Canadian public sector accounting standards and are in compliance with reporting requirements established for School Boards in the Province of Newfoundland and Labrador by the Department of Education.

Spaniard's Bay, NL
March 14, 2014

CHARTERED ACCOUNTANT

Eastern School District
Non-Consolidated - Statement of Financial Position

As at June 30, 2013

	<u>June 30, 2013</u>	<u>June 30, 2012</u>	<u>July 1, 2011</u>
FINANCIAL ASSETS			
Cash (Note 4)	\$ 18,915,643	\$ 13,778,797	\$ 14,366,925
Short-term investments (Note 5)	923,814	889,182	894,425
Accounts receivable (Note 6)	201,303	1,022,465	567,847
Due from government entities (Note 7)	2,485,276	5,232,154	2,883,644
Restricted cash	4,912,061	5,115,405	5,350,000
Teachers' vacation pay receivable (Note 11)	<u>39,587,741</u>	<u>39,490,165</u>	<u>37,641,914</u>
	<u>67,025,838</u>	<u>65,528,168</u>	<u>61,704,755</u>

FINANCIAL LIABILITIES

Accounts payable and accrued liabilities (Note 10)	7,597,930	6,744,494	6,721,992
Long-term debt (Schedule 8 and 8A)	1,919,112	1,939,937	2,414,650
Obligation under capital lease (Note 13)	286,217	977,912	1,660,106
Accrued vacation pay (Note 11)	42,260,405	42,096,247	40,647,489
Employee future benefits			
Accrued sick pay (Note 12)	55,320,477	55,548,339	55,770,604
Accrued severance pay (Note 12)	71,475,989	67,697,678	62,746,536
Other employee benefits	198,840	265,962	354,299
Deferred revenue (Note 18)	<u>5,926,800</u>	<u>6,107,298</u>	<u>5,334,886</u>
	<u>184,985,770</u>	<u>181,377,867</u>	<u>175,650,562</u>
NET DEBT	<u>(117,959,932)</u>	<u>(115,849,699)</u>	<u>(113,945,807)</u>

NON-FINANCIAL ASSETS

Prepaid expenses (Note 8)	344,256	324,189	667,815
Capital assets (Schedule 7)	<u>285,900,665</u>	<u>264,801,191</u>	<u>250,316,203</u>
	<u>286,244,921</u>	<u>265,125,380</u>	<u>250,984,018</u>

ACCUMULATED SURPLUS

Accumulated surplus - restricted (Note 20)	1,370,659	1,370,659	720,659
Accumulated surplus - unrestricted	<u>166,914,330</u>	<u>147,905,022</u>	<u>136,317,552</u>
	<u>\$ 168,284,989</u>	<u>\$ 149,275,681</u>	<u>\$ 137,038,211</u>

Commitments (Note 14)
 Contingent Liabilities (Note 17)

On Behalf of the Board:



Chairperson



Treasurer

Eastern School District
Non-Consolidated - Statement of Operations

For the Year ended June 30, 2013

	<u>Budget</u> (Note 21)	<u>2013</u>	<u>2012</u>
Revenue			
Provincial government operating grants (Schedule 1)	\$ 403,571,662	\$ 422,132,807	\$ 419,642,775
Ancillary services (Schedule 1)	50,000	320,015	259,682
Miscellaneous (Schedule 1)	505,000	338,977	905,517
Capital transfers from government		<u>35,307,107</u>	<u>24,656,221</u>
	<u>404,126,662</u>	<u>458,098,906</u>	<u>445,464,195</u>
Expenditures			
Administration (Schedule 2)	8,280,470	7,931,335	7,404,587
Instruction (Schedule 3)	334,320,320	352,948,610	349,873,216
Operations and maintenance (Schedule 4)	37,501,048	36,963,917	39,820,617
Pupil transportation (Schedule 5)	23,937,352	23,950,239	23,034,510
Miscellaneous (Schedule 6)		112,104	277,243
Amortization of capital assets (Schedule 7B)		15,282,129	11,029,206
Interest (Schedule 8A)	87,472	35,072	92,828
Special grants expense		<u>1,866,192</u>	<u>1,694,518</u>
	<u>\$ 404,126,662</u>	<u>439,089,598</u>	<u>433,226,725</u>
Annual surplus from operations		19,009,308	12,237,470
Transfer to restricted surplus			<u>(650,000)</u>
Annual surplus from operations - unrestricted		<u>\$ 19,009,308</u>	<u>\$ 11,587,470</u>
<hr/>			
Accumulated surplus - unrestricted, beginning of year		\$ 147,905,022	\$ 136,317,552
Annual surplus from operations - unrestricted		<u>19,009,308</u>	<u>11,587,470</u>
Accumulated surplus - unrestricted, end of year		<u>\$ 166,914,330</u>	<u>\$ 147,905,022</u>
<hr/>			
Accumulated surplus - restricted, beginning of year		\$ 1,370,659	\$ 720,659
Annual surplus from operations - restricted			<u>650,000</u>
Accumulated surplus - restricted, end of year		<u>\$ 1,370,659</u>	<u>\$ 1,370,659</u>

Eastern School District
Non-Consolidated - Statement of Changes in Net Debt

For the Year Ended June 30, 2013

	<u>June 30, 2013</u>	<u>June 30, 2012</u>
Annual surplus from operations	\$ 19,009,308	\$ 12,237,470
Changes in tangible capital assets		
Acquisition of tangible capital assets	(36,392,725)	(25,514,194)
Gain on disposal of vehicle	11,122	
Amortization of tangible capital assets	<u>15,282,129</u>	<u>11,029,206</u>
Increase in net book value of tangible capital assets	<u>(21,099,474)</u>	<u>(14,484,988)</u>
Changes in other non-financial assets		
New change in prepaid expenses - increase/decrease	<u>(20,067)</u>	<u>343,626</u>
Increase in net debt	(2,110,233)	(1,903,892)
Net debt, beginning of year	<u>(115,849,699)</u>	<u>(113,945,807)</u>
Net debt, end of year	<u>\$ (117,959,932)</u>	<u>\$ (115,849,699)</u>

Eastern School District
Non-Consolidated - Statement of Cash Flows

For the Year Ended June 30, 2013

	<u>June 30, 2013</u>	<u>June 30, 2012</u>
OPERATING ACTIVITIES		
Excess of revenue over expenditures	\$ 19,009,308	\$ 12,237,470
Items not affecting cash:		
Amortization of tangible capital assets	15,282,129	11,029,206
Gain on disposal of vehicle	11,122	
Accrued vacation pay	164,158	1,448,758
Accrued sick pay	(227,862)	(222,265)
Accrued severance pay	3,778,311	4,951,142
Other employee benefits liability	(67,122)	(88,337)
Decrease (increase) in short term investments	(34,632)	5,243
Decrease (increase) accounts receivable	3,470,464	(4,651,379)
Decrease (increase) in prepaid expenses	(20,067)	343,626
Increase in accounts payable and accrued liabilities	<u>672,938</u>	<u>794,910</u>
	<u>42,038,747</u>	<u>25,848,374</u>
INVESTING ACTIVITIES		
Capital expenditures - net	<u>(36,392,725)</u>	<u>(25,514,193)</u>
FINANCING ACTIVITIES		
Proceeds from obligation under capital lease	82,750	158,056
Repayment of obligation under capital lease	(774,445)	(840,250)
Proceeds from long-term borrowings	457,044	464,500
Repayment of long-term debt	<u>(477,869)</u>	<u>(939,212)</u>
	<u>(712,520)</u>	<u>(1,156,906)</u>
Change in cash resources	4,933,502	(822,725)
Cash, beginning of the year	<u>18,894,202</u>	<u>19,716,927</u>
Cash, end of the year	<u>\$ 23,827,704</u>	<u>\$ 18,894,202</u>
Consist of:		
Cash	\$ 18,915,643	\$ 13,778,797
Cash - restricted	<u>4,912,061</u>	<u>5,115,405</u>
	<u>\$ 23,827,704</u>	<u>\$ 18,894,202</u>
Supplementary disclosure of cash flow information:		
Interest paid	\$ 35,072	\$ 92,828
Interest paid - bussing loans	<u>64,746</u>	<u>64,013</u>
	<u>\$ 99,818</u>	<u>\$ 156,841</u>

Eastern School District
Notes to Non-Consolidated Financial Statements

For the Year Ended June 30, 2013

Nature of Operations

The Eastern School District [the "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 [the "Province"] dissolved four previous boards known as Vista School District, Burin School District, Avalon West School District, and Avalon East School District.

1. Significant Accounting Policies

Except for the fact that these statements are non-consolidated, these non-consolidated financial statements are prepared in accordance with Canadian public sector accounting standards, which for purposes of the District's financial statements are represented by accounting recommendations of the Public Sector Accounting Board ["PSAB"] of the CPA Canada, supplemented by other CPA Canada accounting standards or pronouncements.

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:

Basis of Presentation

These non-consolidated financial statements reflect the assets, liabilities, revenue and expenditures of the District. These non-consolidated financial statements have not been consolidated with those of other organizations controlled by the District.

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

The net assets of the Eastern Education Foundation Inc. as at December 31, 2012 were \$ 259,328 in accordance with the financial statements compiled by the corporation. The net assets of NISEP as at June 30, 2013 are recorded in Note 10 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 Province to wind up operations.

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

Revenue

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

Restricted Surplus

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

**Eastern School District
Notes to Non-Consolidated Financial Statements**

For the Year Ended June 30, 2013

1. Significant Accounting Policies (Cont'd)

Tangible Capital Assets

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

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

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

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

Teachers' and Student Assistants' Payroll

The Department 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 Province. Contributions to these plans are required from both the employee and the District. Post retirement obligations to employees are the responsibility of the Province and, as such, the employer contributions for pensions are recognized in the accounts on a current basis.

Employee Future Benefits

The District's employee future benefits include accrued severance, accrued sick leave and other employee benefits.

(i) accrued severance

Consistent with government policy, the District has in effect severance pay policies whereby certain employees are entitled to a severance payment upon leaving employment with the District. Under these policies, an employee who has nine (9) or more years of continuous service in the employment of the District or other public sector employer is entitled to be paid severance on resignation, retirement, termination by reasons of disability, expiry of recall rights or, in the event of death, to the employee's estate. The severance benefit obligation has been actuarially determined using assumptions based on management's best estimate of future salary changes and other factors. Discount rates are based on the Province's long-term borrowing rate.

Pursuant to a directive issued by the Department during fiscal 1998, the District recorded a severance pay liability for teachers in the District. The *Schools Act, 1997* specifies that salaries and other compensation for teachers are the responsibility of the Department. The District received written approval from the Minister of Education for the deficit arising from the Department's requirement to record accrued teachers' severance. For employees other than teachers, the District has set aside specific funds to assist with the severance liability in a separate bank account for this purpose.

Eastern School District
Notes to Non-Consolidated Financial Statements

For the Year Ended June 30, 2013

(ii) accrued sick leave

The District provides certain employees with sick leave benefits that accumulate but do not vest. The benefits provided to employees vary based upon classification within the various negotiated agreements. An actuarially determined accrued liability has been recorded on the statements for non-vesting sick leave benefits. The cost of non-vesting sick leave benefits are actuarially determined using management's best estimate of salary escalation, accumulated sick days at retirement, long term inflation rates and discount rates.

(iii) other employee benefits

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. As these benefits no longer accumulate or vest as of 1985 they are outside of the scope of PS 3255, *Post-employment benefits, compensated absences and termination benefits*, and are not actuarially determined at the end of each period.

Use of Accounting Estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards 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.

Long-Lived Assets

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

2. First-Time Adoption of Canadian Public Sector Accounting Standards

These non-consolidated financial statements are the first financial statements which the District has prepared in accordance with the Public Sector Handbook, which constitutes generally accepted accounting principles as recommended by the PSAB ["GAAP"]. In preparing its opening balance sheet as at July 1, 2011 [the "Transition Date"], the District has applied Section 2125, *First-time Adoption by Government Organizations*.

The accounting policies that the District has used in the preparation of its opening statement of financial position have resulted in certain adjustments to balances which presented in the statement of operations for the year ended June 30, 2012 and the statement of financial position as of July 1, 2011 as prepared in accordance with Part V of the CICA Handbook - Accounting ["Previous GAAP"]. These adjustments were recorded directly to the District's accumulated deficit at the Transition Date using the transitional provisions set out in PS 2125. The significant impacts on the statement of operations and statement of financial position included:

(i) reclassification of government transfers

Under Previous GAAP, government transfers received and used for the purchase of capital assets were deferred and amortized to operations at the same rate the related assets were amortized. Under Section PS 3410, *Government Transfers*, funds received from the government and used for the purchase of capital assets are recognized as revenue when no stipulations exist and the related liability has been settled. As a result, the District removed balance of investment in capital assets at the July 1, 2011 transition date (\$250,987,083) which resulted in a decrease in the accumulated deficit.

(ii) adjustments to severance and sick leave accrual based upon actuarial valuation

Certain employees of the District are entitled to a number of days of sick leave per fiscal year. Earned but unused sick leave is accrued and deferred. Under Previous GAAP, the District was not required to recognize a liability in respect of sick leave to the extent that the incapacity to work arising from injury or illness had not occurred. Under Section PS 3255, *Post-employment Benefits, Compensated Absences and Termination Benefits*, sick pay benefits that accumulate but not vest are considered obligations. As a result, the District recorded an employee future benefit liability related to sick leave, which resulted in an increase in the accumulated deficit at the transition date and an increase to the related expense in the statement of operations for 2012 and 2013.

**Eastern School District
Notes to Non-Consolidated Financial Statements**

For the Year Ended June 30, 2013

Under Previous GAAP, the District recognized accrued severance pay, calculated based upon years of service and current levels. Under Section PS 3250, *Retirement Benefits*, the accrued severance pay would be classified as a retirement benefit and would follow the accrued benefit method, which is used to attribute the cost of the retirement benefit to the period of employee service through an actuarial valuation. As a result, the District recorded a change to the value of the accrued severance pay, which decreased the accumulated deficit at the transition date.

(iii) reclassifications relating to financial statement presentation adopted under PSA Standards

Under Previous GAAP, the District presented a current portion of capital leases and long-term debt on the statement of financial position. Under GAAP, current assets and liabilities are not presented separately. As a result, the current portion classification was removed upon the transition date and the total associated obligations are presented within one line on the statement of financial position.

Under Previous GAAP, the District presented amounts due from and to government and other government entities within the respective accounts receivable and accounts payable balances on the statement of financial position. Section PS 1200, *Financial Statement Presentation*, suggests that amounts due from and to government and other government entities should be presented separately on the statement of financial position. As a result, the District has reclassified these amounts and presented them separately.

(iv) reconciliation of previously reported accumulated surplus (deficit) and annual surplus (deficit):

	<u>Annual surplus (deficit) for the year ended June 30, 2012</u>	<u>Accumulated surplus(deficit) as at June 30, 2012</u>	<u>Accumulated surplus(deficit) as at July 1, 2011</u>
Balance as originally reported - Previous GAAP		\$ (69,196,456)	\$ (64,964,351)
Reclassify investments in capital assets		<u>266,630,667</u>	<u>250,987,083</u>
Accumulated unrestricted surplus		<u>197,434,211</u>	<u>186,022,732</u>
Adjustments on transition - July 1, 2011			
Employee future benefits (severance)		6,650,027	6,650,027
Employee future benefits (sick)		(55,770,604)	(55,770,604)
Vacation pay - executive staff		<u>(584,603)</u>	<u>(584,603)</u>
Total adjustment on transition - July 1, 2011		<u>(49,705,180)</u>	<u>(49,705,180)</u>
Balance as originally reported - Previous GAAP	\$ (3,582,105)		
Adjustments on comparative year - June 30, 2012:			
Reclassify transfer to capital	(9,403,122)		
Reclassify capital grants to revenue	24,656,222		
Employee future benefits (severance)	(196,094)	(196,094)	
Employee future benefits (sick)	222,265	222,265	
Vacation pay - executive staff	149,820	149,820	
Principal payments on long term debt	390,484		
Transfer to restricted surplus	<u>(650,000)</u>		
Total adjustment on comparative year - June 30, 2012	<u>15,169,575</u>	<u>175,991</u>	
Balance as restated - GAAP	<u>\$ 11,587,470</u>	<u>\$ 147,905,022</u>	<u>\$ 136,317,552</u>

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**Eastern School District
Notes to Non-Consolidated Financial Statements**

For the Year Ended June 30, 2013

3. Bond Coverage

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

4. Cash

	<u>June 30, 2013</u>	<u>June 30, 2012</u>	<u>July 1, 2011</u>
112 Current bank account	\$ 18,869,680	\$ 13,719,149	\$ 14,339,631
114 Teachers' payroll bank account	43,556	56,300	23,739
117 Other	<u>2,407</u>	<u>3,348</u>	<u>3,555</u>
	<u>\$ 18,915,643</u>	<u>\$ 13,778,797</u>	<u>\$ 14,366,925</u>

5. Short-term Investments

	<u>June 30, 2013</u>	<u>June 30, 2012</u>	<u>July 1, 2011</u>
121 Term deposits - restricted	\$ 789,090	\$ 793,383	\$ 758,620
122 Marketable securities	<u>134,724</u>	<u>95,799</u>	<u>135,805</u>
	<u>\$ 923,814</u>	<u>\$ 889,182</u>	<u>\$ 894,425</u>

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

6. Accounts Receivable

	<u>June 30, 2013</u>	<u>June 30, 2012</u>	<u>July 1, 2011</u>
138 Interest	\$ 22,189	\$ 22,134	\$ 20,766
139 Miscellaneous, travel advances and other	<u>179,114</u>	<u>1,000,331</u>	<u>547,081</u>
	<u>\$ 201,303</u>	<u>\$ 1,022,465</u>	<u>\$ 567,847</u>

7. Due from Government Entities

	<u>June 30, 2013</u>	<u>June 30, 2012</u>	<u>July 1, 2011</u>
231 Government of Newfoundland and Labrador	\$ 2,006,354	\$ 4,291,649	\$ 2,423,962
232 Federal Government	<u>478,922</u>	<u>940,505</u>	<u>459,682</u>
	<u>\$ 2,485,276</u>	<u>\$ 5,232,154</u>	<u>\$ 2,883,644</u>

8. Prepaid Expenses

	<u>June 30, 2013</u>	<u>June 30, 2012</u>	<u>July 1, 2011</u>
141 Insurance	\$ 15,688	\$ 15,532	\$ 13,933
142 Municipal service fees	238,359	219,575	225,892
144 Other	<u>90,209</u>	<u>89,082</u>	<u>427,990</u>
	<u>\$ 344,256</u>	<u>\$ 324,189</u>	<u>\$ 667,815</u>

9. Bank Indebtedness

The District had an authorized operating demand loan of \$4,000,000, bearing interest at Royal Bank prime less 0.65% which was unused as at June 30, 2013 and June 30, 2012. 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.

Eastern School District
Notes to Non-Consolidated Financial Statements

For the Year Ended June 30, 2013

10. Accounts Payable and Accrued Liabilities

	<u>June 30, 2013</u>	<u>June 30, 2012</u>	<u>July 1, 2011</u>
21 111 Trade payables	\$ 4,213,919	\$ 3,332,143	\$ 4,076,571
112 Accrued liabilities	594,096	780,644	387,947
114 Wages	1,051,762	919,103	591,526
115 Payroll deductions	172,485	199,017	191,936
118 Other			
Eastern School District Trust Fund	640,939	638,283	599,227
Scholarship funds	121,621	130,476	142,332
N.I.S.E.P. due to a related corporation	803,108	744,828	732,453
	<u>\$ 7,597,930</u>	<u>\$ 6,744,494</u>	<u>\$ 6,721,992</u>

11. Accrued Vacation Pay

Pursuant to a directive issued by the Department during the fiscal year 2006, the District recorded the vacation pay liability for teachers in the District. The liability relates to teachers' salaries earned during the school year but not fully paid to teachers until subsequent to June 30. Accordingly, the District has recorded teachers' vacation pay receivable of \$ 39,587,741 at June 30, 2013, (2012 - \$ 39,490,165).

	<u>June 30, 2013</u>	<u>June 30, 2012</u>	<u>July 1, 2011</u>
Vacation pay - teachers	\$ 39,587,741	\$ 39,490,165	\$ 37,641,914
Vacation pay - executive staff	466,536	434,783	584,603
Vacation pay - board employees	2,206,128	2,171,299	2,420,972
Total Accrued Vacation Pay	<u>\$ 42,260,405</u>	<u>\$ 42,096,247</u>	<u>\$ 40,647,489</u>

12. Employee Future Benefits

The actuarial valuation date for sick leave and severance accrual was June 30, 2012 and has been extrapolated for June 30, 2013 and July 1, 2011. PS 3255 implies that benefit obligations that are not funded in advance should be valued using a rate referencing government's cost of borrowing. As the Sick Leave and Severance are not funded in advance, the discount rate selected by Management is equal to the Provincial long term borrowing rate. This rate was 3.91% as at June 30, 2013, 3.40% as at June 30, 2012, and 4.30% as at June 30, 2011.

The total employee future benefits liability, as recorded on the Statement of Financial Position, is equal to the total accrued benefit obligation plus or minus any unamortized gains or losses at the end of the period. A reconciliation of the accrued liability to the accrued benefit obligation for both sick leave and severance is provided below for disclosure purposes.

Eastern School District
Notes to Non-Consolidated Financial Statements

For the Year Ended June 30, 2013

ACCRUED SEVERANCE	<u>June 30, 2013</u>	<u>June 30, 2012</u>
<i>Severance Pay (Teachers)</i>		
Accrued benefit liability, beginning of year	\$ 62,685,128	\$ 57,725,107
Benefits expense	7,842,375	7,004,307
Benefits paid	<u>(4,108,946)</u>	<u>(2,044,284)</u>
Accrued benefit liability (Teachers), end of year	<u>66,418,559</u>	<u>62,685,128</u>
<i>Severance Pay (Board Employees)</i>		
Accrued benefit liability, beginning of year	5,012,550	5,021,429
Benefits expense	570,540	530,542
Benefits paid	<u>(525,660)</u>	<u>(539,421)</u>
Accrued benefit liability (Board Employees), end of year	<u>5,057,430</u>	<u>5,012,550</u>
Total Accrued Severance Pay Liability, end of year	<u>71,475,989</u>	<u>67,697,678</u>
Unamortized portion of actuarial loss	<u>1,665,041</u>	<u>5,154,967</u>
Total Accrued Severance Obligation	<u>\$ 73,141,030</u>	<u>\$ 72,852,645</u>

Reconciliation of Accrued Benefit Obligation from June 30 2011, to June 30, 2012

	<u>Board Employees</u>	<u>Teachers</u>	<u>Total</u>
Accrued benefit obligation as at June 30, 2011	\$ 5,021,429	\$ 57,725,107	\$ 62,746,536
Current period benefit cost	319,352	4,469,975	4,789,327
Benefits payments/contributions	(539,421)	(2,044,284)	(2,583,705)
Interest on the accrued benefit obligation	211,190	2,534,332	2,745,522
Actuarial (gains)/losses	<u>291,168</u>	<u>4,863,797</u>	<u>5,154,965</u>
Accrued benefit obligation as at June 30, 2012	<u>\$ 5,303,718</u>	<u>\$ 67,548,927</u>	<u>\$ 72,852,645</u>

Reconciliation of Accrued Benefit Obligation from June 30, 2012 to June 30, 2013

	<u>Board Employees</u>	<u>Teachers</u>	<u>Total</u>
Accrued benefit obligation as at June 30, 2012	\$ 5,303,718	\$ 67,548,927	\$ 72,852,645
Current period benefit cost	363,847	5,153,179	5,517,026
Benefits payments/contributions	(525,660)	(4,108,946)	(4,634,606)
Interest on the accrued benefit obligation	177,576	2,314,416	2,491,992
Actuarial (gains)/losses	<u>(169,581)</u>	<u>(2,916,446)</u>	<u>(3,086,027)</u>
Accrued benefit obligation as at June 30, 2013	<u>\$ 5,149,900</u>	<u>\$ 67,991,130</u>	<u>\$ 73,141,030</u>

**Eastern School District
Notes to Non-Consolidated Financial Statements**

For the Year Ended June 30, 2013

ACCRUED SICK LEAVE

<i>Sick Leave (Teachers)</i>		
Accrued benefit liability, beginning of year	\$ 53,032,844	\$ 53,254,986
Benefit expense	6,016,979	5,832,781
Benefits paid	<u>(6,251,709)</u>	<u>(6,054,923)</u>
Accrued benefit liability (Teachers), end of year	<u>52,798,114</u>	<u>53,032,844</u>
<i>Sick Leave (Board Employees)</i>		
Accrued benefits liability, beginning of year	2,515,495	2,515,618
Benefit expense	395,655	376,426
Benefits paid	<u>(388,787)</u>	<u>(376,549)</u>
Accrued benefit liability (Board Employees), end of year	<u>2,522,363</u>	<u>2,515,495</u>
Total Accrued Sick Leave Liability, end of year	55,320,477	55,548,339
Unamortized portion of actuarial loss	<u>1,050,590</u>	<u>2,834,054</u>
Total Accrued Sick Leave Obligation	<u>\$ 56,371,067</u>	<u>\$ 58,382,393</u>

Reconciliation of Accrued Benefit Obligation from June 30 2011, to June 30, 2012

	<u>Board Employees</u>	<u>Teachers</u>	<u>Total</u>
Accrued benefit liability as at June 30, 2011	\$ 2,515,618	\$ 53,254,986	\$ 55,770,604
Current period benefit cost	270,534	3,595,690	3,866,224
Benefits payments/contributions	(376,549)	(6,054,923)	(6,431,472)
Interest on the accrued benefit obligation	105,892	2,237,091	2,342,983
Actuarial (gains)/losses	<u>115,361</u>	<u>2,718,693</u>	<u>2,834,054</u>
Accrued benefit obligation as at June 30, 2012	<u>\$ 2,630,856</u>	<u>\$ 55,751,537</u>	<u>\$ 58,382,393</u>

Reconciliation of Accrued Benefit Obligation from June 30, 2012 to June 30, 2013

	<u>Board Employees</u>	<u>Teachers</u>	<u>Total</u>
Accrued benefit liability as at June 30, 2012	\$ 2,630,856	\$ 55,751,537	\$ 58,382,393
Current period benefit cost	296,243	3,950,841	4,247,084
Benefits payments/contributions	(388,787)	(6,251,709)	(6,640,496)
Interest on the accrued benefit obligation	87,876	1,856,438	1,944,314
Actuarial (gains)/losses	<u>(66,210)</u>	<u>(1,496,018)</u>	<u>(1,562,228)</u>
Accrued benefit obligation as at June 30, 2013	<u>\$ 2,559,978</u>	<u>\$ 53,811,089</u>	<u>\$ 56,371,067</u>

Eastern School District
Notes to Non-Consolidated Financial Statements

For the Year Ended June 30, 2013

13. Obligation Under Capital Leases

The District has entered into capital leases with the Royal Bank of Canada for various copiers and laptops. The principal balance outstanding as at June 30, 2013 was \$286,217 with a purchase option of \$1. Interest has been imputed at various rates for these leases. Total interest paid on these leases for the year was \$15,651 (2012 - \$19,849).

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

	2014	\$	103,365
	2015		76,267
	2016		76,719
	2017		<u>48,639</u>
Total future minimum lease payments			304,990
Less: amount representing interest			<u>18,773</u>
		\$	<u>286,217</u>

14. Lease Commitments

The District has entered a new three year premises lease effective June 1, 2013 for the following annual amounts, before HST: year 1 - \$1,044,207, year 2 - \$1,044,207 and year 3 - \$1,044,207.

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

2013	\$94,311
2014	\$69,587
2015	\$69,587
2016	\$47,532

15. Financial Instruments

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

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

16. Insurance Subsidy

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

17. Contingent Liabilities

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

**Eastern School District
Notes to Non-Consolidated Financial Statements**

For the Year Ended June 30, 2013

18. Deferred Revenue

Deferred revenue represents funding designated for specific purposes for which the revenue recognition criteria has not been met. The funding is deferred and included in revenue when all eligibility criteria have been met. Deferred revenue is comprised of the following:

	<u>June 30, 2013</u>	<u>June 30, 2012</u>	<u>July 1, 2011</u>
Operations and maintenance	\$ 1,174,676	\$ 1,523,133	\$ 983,410
Instruction	3,943,805	3,950,846	3,948,157
Administration	<u>808,319</u>	<u>633,319</u>	<u>403,319</u>
	<u>\$ 5,926,800</u>	<u>\$ 6,107,298</u>	<u>\$ 5,334,886</u>

19. Accumulated Surplus

The District has an annual Surplus of \$19,009,308 for the year ending June 30, 2013, which consist of the following:

	<u>2013</u>	<u>2012</u>
Annual surplus from operations - unrestricted	\$ 19,009,308	\$ 11,587,470
Add: expenditures not funded through operating grant		
Amortization	15,282,129	11,029,206
Change in employee future benefits accrual	3,550,448	4,728,877
Less: non expenditure items funded through operating grant		
principal payments on long-term debt and leases	(1,252,314)	(1,779,462)
capital asset additions	(545,824)	(235,419)
Less: capital transfers from government	<u>(35,307,107)</u>	<u>(24,656,221)</u>
Adjusted annual surplus from operating grant	<u>\$ 736,640</u>	<u>\$ 674,451</u>

20. Restricted Surplus

In previous years, the Board of Trustees approved transfers totaling \$1,370,659 to restricted equity for specified capital purposes.

21. Budget

The unaudited budget data presented in these non-consolidated financial statements is based upon the 2012-13 budget approved by the Board of Trustees. Capitalization of assets, amortization and accrued severance and sick leave are not reflected in the budgeted amounts. The chart below adjusts the approved budget to reflect the same basis of accounting.

Original budgeted revenues	\$ 404,126,662
Add: capital transfers from government	<u>35,307,107</u>
Revised budgeted revenues	<u>439,433,769</u>
Original budgeted expenditures	404,126,662
Add: amortization of tangible capital assets	15,282,129
Add: change in in employee future benefits accrual	<u>3,550,448</u>
Revised budgeted expenditures	<u>422,959,239</u>
Original annual surplus (deficit)	
Revised annual surplus (deficit)	<u>\$ 16,474,530</u>

Eastern School District
Notes to Non-Consolidated Financial Statements

For the Year Ended June 30, 2013

22. Subsequent Events

Subsequent to June 30, 2013, the District was amalgamated with the Western, Nova Central and Labrador School Districts to form the Newfoundland and Labrador English School District. Effective September 1, 2013, the four Districts were combined and now operate as one school district.

23. Comparative Figures

Certain of the 2012 amounts have been reclassified to conform with the financial statement presentation adopted for 2013.

**Eastern School District
Schedule 1
Current Revenues**

For the Year Ended June 30, 2013

	<u>Budget</u>	<u>June 30, 2013</u>	<u>June 30, 2012</u>
32 010 Provincial government grants			
011 Regular operating grants	\$ 57,464,600	\$ 57,023,559	\$ 56,733,576
016 Special grants		1,859,707	1,658,674
017 Directors, assistant directors and senior education officers salaries and benefits	3,667,064	3,474,292	3,082,767
021 Teachers salaries and benefits	311,540,197	325,685,680	321,478,104
023 Student assistants salaries and benefits	7,239,450	9,170,793	8,994,326
031 Board owned pupil transportation	3,572,900	3,507,068	3,648,360
032 Contracted pupil transportation	17,258,891	17,167,579	16,924,839
033 Special needs pupil transportation	2,828,560	3,141,016	2,758,564
035 Maintenance grants		1,103,113	4,363,565
	<u>403,571,662</u>	<u>422,132,807</u>	<u>419,642,775</u>
34 010 Ancillary Services			
012 Revenues from bus charters		28,124	30,220
021 Revenues from rental of schools and facilities	50,000	141,469	88,902
034 Summer and night school fees		150,422	140,560
	<u>50,000</u>	<u>320,015</u>	<u>259,682</u>
35 010 Miscellaneous			
011 Interest on investments and bank	75,000	309,453	235,784
092 Sundry revenue	430,000	29,524	19,733
093 Gain on sale of property			650,000
	<u>505,000</u>	<u>338,977</u>	<u>905,517</u>
Total Current Revenues	<u>\$ 404,126,662</u>	<u>\$ 422,791,799</u>	<u>\$ 420,807,974</u>

**Eastern School District
Schedule 2
Administration Expenditures**

For the Year Ended June 30, 2013

	<u>Budget</u>	<u>June 30, 2013</u>	<u>June 30, 2012</u>
51 011 Directors, assistant directors and senior education officers salaries and benefits	\$ 3,667,064	\$ 3,506,045	\$ 2,932,947
012 Board office personnel salaries and benefits	2,620,306	2,622,322	2,705,106
013 Office supplies	118,000	79,882	94,143
014 Replacement furniture and equipment	93,500	29,817	86,226
015 Postage	65,000	32,367	37,710
016 Telephone	145,000	114,499	102,725
017 Office equipment rentals and repairs	26,000	10,012	10,007
018 Bank charges		1,892	559
019 Electricity	85,000	85,873	81,330
023 Repairs and maintenance	7,000	5,005	5,062
024 Travel	73,050	38,040	56,990
025 Board meeting expenses	140,000	178,122	159,952
027 Professional fees	247,000	257,372	166,271
028 Advertising and public relations	70,000	29,660	55,105
029 Membership dues	140,000	111,911	144,400
031 Municipal service fees	8,500	4,286	6,099
032 Rental of office space	773,704	808,533	752,077
034 Professional development and meetings	1,346	15,697	7,878
Total Administration Expenditures	<u>\$ 8,280,470</u>	<u>\$ 7,931,335</u>	<u>\$ 7,404,587</u>

Eastern School District
Schedule 4
Operations and Maintenance Expenditures

For the Year Ended June 30, 2013

	<u>Budget</u>	<u>June 30, 2013</u>	<u>June 30, 2012</u>
53 011 Salaries and benefits - janitorial	\$ 14,844,408	\$ 14,743,012	\$ 14,787,712
012 Salaries and benefits - maintenance	3,531,270	3,336,536	3,445,225
014 Electricity	7,265,745	7,363,532	7,002,231
015 Fuel	2,216,574	1,812,186	2,110,937
016 Municipal service fee	1,287,560	1,384,155	1,157,625
017 Telephone	1,695,462	1,184,956	1,536,613
018 Vehicle operating and travel	381,868	447,204	518,202
019 Janitorial supplies	730,000	762,001	739,825
021 Janitorial equipment	70,000	53,790	55,956
022 Repairs and maintenance - Fund 1	2,842,287	2,740,699	2,212,841
023 Repairs and maintenance - Fund 2		1,179,614	4,392,424
024 Equipment maintenance	20,000	39,425	20,921
025 Snow clearing	1,930,932	1,916,807	1,840,105
Principal payments on energy leases	<u>684,942</u>		
Total Operations and Maintenance	<u>\$ 37,501,048</u>	<u>\$ 36,963,917</u>	<u>\$ 39,820,617</u>

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

For the Year Ended June 30, 2013

	<u>Budget</u>	<u>June 30, 2013</u>	<u>June 30, 2012</u>
54 010 Operation and Maintenance of Board Owned Fleet			
011 Salaries and benefits - administration	\$ 151,915	\$ 151,923	\$ 143,606
012 Salaries and benefits - drivers and mechanics	1,878,885	1,818,879	1,877,776
013 Payroll tax		32,060	32,739
014 Debt repayment- interest	74,000	64,746	64,013
015 Principal payments on bus loans	290,400		
017 Gas and oil	530,000	458,171	473,156
018 Licenses	29,200	29,636	30,291
019 Insurance	34,900	38,253	43,365
021 Repairs and maintenance - Fleet	289,800	289,502	356,670
022 Building	22,000	30,235	36,514
023 Tires and tubes	65,600	58,261	42,170
024 Heat and light	19,000	18,695	18,811
025 Municipal Service	1,300		
026 Snow clearing	22,700	18,305	3,329
027 Office supplies	10,200	6,841	8,790
028 Rent			31,214
029 Travel	12,000	10,035	14,594
031 Professional fees	4,000		
032 Miscellaneous	95,000	99,103	47,532
033 Telephone	42,000	46,782	41,991
	<u>3,572,900</u>	<u>3,171,427</u>	<u>3,266,561</u>
54 040 Contracted Services			
041 Regular transportation	17,176,391	17,079,813	16,837,352
042 Handicapped	2,828,560	3,141,016	2,758,564
047 Salaries	260,501	233,558	94,687
048 Travel	4,000	8,306	5,108
049 Non funded misc		150,000	164
050 Non funded equipment and expenses	45,000	127,252	1,969
051 Professional fees	50,000	38,867	70,105
Total Pupil Transportation Expenditures	<u>\$ 23,937,352</u>	<u>\$ 23,950,239</u>	<u>\$ 23,034,510</u>

Eastern School District
Schedule 6
Miscellaneous Expenses

For the Year Ended June 30, 2013

	<u>June 30, 2013</u>	<u>June 30, 2012</u>
55 032 Summer school and night school fees	\$ 150,421	\$ 150,775
57 011 Bad debt expense (recovery)	<u>(38,317)</u>	<u>126,468</u>
Total Miscellaneous Expenditures	<u>\$ 112,104</u>	<u>\$ 277,243</u>

Eastern School District
Schedule 7
Capital Assets

For the Year Ended June 30, 2013

	Cost June 30, 2013	Accumulated Amortization 2013	NBV June 30, 2013	NBV June 30, 2012
12 210 Land and Sites	\$ 10,125,077		\$ 10,125,077	\$ 10,125,077
12 220 Buildings				
221 Schools	447,684,234	\$ 178,341,655	269,342,579	247,905,617
222 Administration	5,620,567	2,320,893	3,299,674	3,358,444
223 Residential	10,000	1,600	8,400	8,600
225 Other	452,854	424,593	28,261	31,389
	<u>453,767,655</u>	<u>181,088,741</u>	<u>272,678,914</u>	<u>251,304,050</u>
12 230 Furniture and Equip.				
231 Schools	32,339,469	31,244,438	1,095,031	1,330,305
232 Administration	3,173,731	3,173,731		
233 Residential	850	850		
235 Other	27,648	27,648		
	<u>35,541,698</u>	<u>34,446,667</u>	<u>1,095,031</u>	<u>1,330,305</u>
12 240 Vehicles				
241 Service vehicles	1,143,789	833,713	310,076	454,628
12 250 Pupil Transportation				
252 Building	152,886	29,616	123,270	124,328
253 Buses	5,727,879	4,180,959	1,546,920	1,433,031
254 Service vehicles	59,383	59,383		7,423
	<u>5,940,148</u>	<u>4,269,958</u>	<u>1,670,190</u>	<u>1,564,782</u>
12 260 Misc. Capital Assets				
Computers	894,464	894,464		
Tools	18,162	18,162		
Water lines	29,151	7,774	21,377	22,349
	<u>941,777</u>	<u>6,754,703</u>	<u>21,377</u>	<u>22,349</u>
Subtotal	507,460,144	221,559,479	285,900,665	264,801,191
Energy retrofit	<u>5,834,303</u>	<u>5,834,303</u>		
Total Capital Assets	<u>\$ 513,294,447</u>	<u>\$ 227,393,782</u>	<u>\$ 285,900,665</u>	<u>\$ 264,801,191</u>

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

For the Year Ended June 30, 2013

	Cost June 30, 2012	Additions 2013	Disposals 2013	Cost June 30, 2013
12 210 Land and Sites	\$ 10,125,077			\$ 10,125,077
12 220 Buildings				
221 Schools	411,945,525	\$ 35,738,709		447,684,234
222 Administration	5,590,942	29,625		5,620,567
223 Residential	10,000			10,000
225 Other	452,854			452,854
	<u>417,999,321</u>	<u>35,768,334</u>		<u>453,767,655</u>
12 230 Furniture and Equip.				
231 Schools	32,185,483	153,986		32,339,469
232 Administration	3,173,731			3,173,731
233 Residential	850			850
235 Other	27,648			27,648
	<u>35,387,712</u>	<u>153,986</u>		<u>35,541,698</u>
12 240 Vehicles				
241 Service vehicles	1,144,482	27,113	\$ 27,806	1,143,789
12 250 Pupil Transportation				
252 Building	152,886			152,886
253 Buses	5,284,587	443,292		5,727,879
254 Service vehicles	59,383			59,383
	<u>5,496,856</u>	<u>443,292</u>		<u>5,940,148</u>
12 260 Misc. Capital Assets				
Computers	894,464			894,464
Tools	18,162			18,162
Water lines	29,151			29,151
	<u>941,777</u>			<u>941,777</u>
Subtotal	471,095,225	36,392,725	27,806	507,460,144
Energy retrofit	5,834,303			5,834,303
Total Capital Assets	<u>\$ 476,929,528</u>	<u>\$ 36,392,725</u>	<u>\$ 27,806</u>	<u>\$ 513,294,447</u>

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

For the Year Ended June 30, 2013

	Accumulated Amortization 2012	Amortization 2013	Amortization on disposals 2013	Change in Amortization 2013	Accumulated Amortization 2013
12 210 Land and Sites	\$	\$	\$	\$	\$
12 220 Buildings					
221 Schools	164,039,908	14,301,747		14,301,747	178,341,655
222 Administration	2,232,498	88,395		88,395	2,320,893
223 Residential	1,400	200		200	1,600
225 Other	421,465	3,128		3,128	424,593
	<u>166,695,271</u>	<u>14,393,470</u>		<u>14,393,470</u>	<u>181,088,741</u>
12 230 Furniture and Equip.					
231 Schools	30,855,178	389,229		389,229	31,244,407
232 Administration	3,173,731				3,173,731
233 Residential	850	31		31	881
235 Other	27,648				27,648
	<u>34,057,407</u>	<u>389,260</u>		<u>389,260</u>	<u>34,446,667</u>
12 240 Vehicles					
241 Service vehicles	689,854	160,543	16,684	143,859	833,713
12 250 Pupil Transportation					
252 Building	28,558	1,058		1,058	29,616
253 Buses	3,851,556	329,403		329,403	4,180,959
254 Service vehicles	51,960	7,423		7,423	59,383
	<u>3,932,074</u>	<u>337,884</u>		<u>337,884</u>	<u>4,269,958</u>
12 260 Misc. Capital Assets					
Computers	894,464				894,464
Tools	18,162				18,162
Water lines	6,802	972		972	7,774
	<u>919,428</u>	<u>972</u>		<u>972</u>	<u>920,400</u>
Subtotal	206,294,034	15,282,129	16,684	15,265,445	221,559,479
Energy retrofit	5,834,303				5,834,303
Total Capital Assets	\$ 212,128,337	\$ 15,282,129	\$ 16,684	\$ 15,265,445	\$ 227,393,782

Eastern School District
Schedule 8
Long-Term Debt

For the Year Ended June 30, 2013

	<u>June 30, 2013</u>	<u>June 30, 2012</u>
211 Bank Loans		
BMO unsecured loan, bearing interest at prime + 2.0%, repayable in monthly installments of \$9,443 plus interest, maturing September 2014.	\$ 132,205	\$ 245,523
221 Pupil Transportation Vehicle Bank Loans		
Scotiabank unsecured loan, bearing interest at prime + 2%, repayable in blended monthly installments of \$521, maturing March 2013.		4,691
BMO unsecured loan, bearing interest at prime + 2%, repayable in blended monthly installments of \$5,744, maturing July 2013.	6,311	75,237
BMO unsecured loan, bearing interest at prime + 2%, repayable in blended monthly installments of \$1,095, maturing May 2014.	13,141	26,283
BMO unsecured loan, bearing interest at prime + 2%, repayable in monthly installments of \$1,679 plus interest, maturing September 2014	26,867	47,018
BMO unsecured loan, bearing interest at prime + 2%, repayable in monthly installments of \$3,910 plus interest, maturing June 2015.	93,850	140,775
BMO unsecured loan, bearing interest at 4.55%, repayable in blended monthly installments of \$4,393, maturing September 2015.	202,396	244,860
BMO unsecured loan, bearing interest at prime + 2%, repayable in monthly installments of \$4,336 plus interest, maturing May 2016.	151,758	203,789
RBC unsecured loan, bearing interest at 5.046%, repayable in blended monthly installments of \$4,320, maturing October 2018.	241,792	280,368
BMO unsecured loan, bearing interest at 3.59%, repayable in blended monthly installments of \$2,256, maturing September 2022.	212,823	231,882
RBC unsecured loan, bearing interest at 2.6%, repayable in blended monthly installments of \$3,759, maturing September 2023.	404,905	439,511
RBC unsecured loan, bearing interest at 3.02%, repayable in blended monthly installments of \$3,788, maturing September 2024.	<u>433,064</u>	<u> </u>
Total Pupil Transportation Vehicle Bank Loans	<u>1,786,907</u>	<u>1,694,414</u>
Total Long-Term Debt	<u>\$ 1,919,112</u>	<u>\$ 1,939,937</u>

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

For the Year Ended June 30, 2013

<u>Long-Term Debt</u>				
Description	Balance Beginning of Year	Loans Obtained During Year	Principal Repayment for Year	Balance End of Year
Equipment	\$ 245,523		\$ 113,318	\$ 132,205
Transportation	<u>1,694,414</u>	<u>\$ 457,044</u>	<u>364,551</u>	<u>1,786,907</u>
Total Loans	<u>\$ 1,939,937</u>	<u>\$ 457,044</u>	<u>\$ 477,869</u>	<u>\$ 1,919,112</u>

Annual principal payments

Annual principal payments to maturity are as follows:

2014	\$ 518,385
2015	\$ 374,367
2016	\$ 307,700
2017	\$ 241,648
2018	\$ 160,149
Thereafter	\$ 603,076

Interest Expense

	<u>June 30, 2013</u>	<u>June 30, 2012</u>
Equipment	\$ 15,650	\$ 20,414
Service vehicles		20,805
Energy management - capital lease	<u>19,422</u>	<u>51,609</u>
Total expense	<u>\$ 35,072</u>	<u>\$ 92,828</u>

Note: Interest expense related to bank loans for pupil transportation vehicles of \$64,746 (2012 - \$64,013) is included with Pupil Transportation Expenditures on schedule 5.



2012-2013 Eastern School District Annual Report



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