



Annual Report 2012-2013



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EXC/14/11/1558

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 Western 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/13/12/1922

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 Western 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

November 1, 2013

The Honourable Clyde Jackman, M.H.A.
Minister of Education
Government of Newfoundland Labrador
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 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. Therefore, it is my pleasure to present the Annual Report for 2012-2013 on behalf of the former Western School Board.

This report provides a balanced summary of the efforts and accomplishments of the Western School Board in respect to the goals that are articulated in its strategic plan 2011-2014, which included three areas: Student learning, organizational learning, and school organization and infrastructure.

The Western School 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 former 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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Overview

Vision

The vision of the Western School Board is of a learning organization in which all students achieve their maximum potential.

Mission

By June 30, 2017, the Western School Board will have enhanced educational opportunities and supports for student achievement.

Mandate

The mandate of the Western School Board is established under Sections 75 and 76 of the *Schools Act, 1997*. The Board has legislative authority for the administration of primary, elementary and secondary education within the District which encompasses, but is not limited to, programming and policy, human resource management, finances, and operations such as facilities maintenance and student transportation.

Educational Services

The Board's educational services include the delivery of the K-12 provincial curriculum, District programs and initiatives, and a broad range of services and programs to support a safe and caring learning environment for all students. Educational services in support of student learning require a strong focus on excellence in instruction and curriculum delivery, organizational efficiency and effectiveness, life-long learning of all employees, and safe and caring learning environments inclusive of all students.

The Board's educational services fall into two main categories:

1. Services to Students

The Western School Board is committed to providing the best possible learning opportunities for all students. This includes responsibilities for provision of curriculum materials and delivery, recruitment and retention of highly qualified staff positioned within their field of study, provision of curriculum delivery and support, a broad range of learning opportunities for student, professional development for staff, focused support for students with unique learning needs, and the provision of safe and caring inclusive learning environments. The Board also has a responsibility to provide safe transportation to and from school for students who meet the established provincial criteria for student transportation.

2. Organizational Services

The Western School Board is committed to ensuring organizational efficiency and effectiveness in support of student learning. This includes responsibilities for sound financial management and accountability, capital planning, facility maintenance, and technology infrastructure and support. The Western School District works closely with the Department of Education and Transportation and Works, and other government and community agencies to ensure we meet these responsibilities.

Operational Information

In 2012-13 year, the Western School Board of Trustees had 13 members (11 males, two females) with two vacancies (Appendix A). The District operated 65 schools with a total student population of 11,331, one Central District Office, two Regional Education Offices (Lower Cove and Stephenville), a Student Support Services site and a Bus Depot. The staffing complement is noted in Table 1 which indicates the Western School District employed a total number of 1422 permanent staff and 663 substitute/call in staff.

Table 1. Staffing Complement, August 31, 2013

Employee Group	Permanent		Substitute/Call in		Total
	Male	Female	Male	Female	
Teaching Staff	307	697	127	308	1439
Student Assistants	1	134	1	90	226
District/School Support Staff	125	158	51	86	420
Total	433	989	179	484	2085

Source: Human Resources Department, Western School District

The Western School District encompasses Southeastern Labrador, the Northern Peninsula, Deer Lake-White Bay, Stephenville-Bay St. George, to Port aux Basques and Francois on the south coast. Table 2 shows the six main geographical areas, the number of schools in each area, and the student population. The largest student population is within the Corner Brook-Bay of Islands area at 33.4 % of the total District student population.

Table 2. Student Enrollment by District Area, September 2012

Area	Number of Schools	Number of Students	Percentage of Student Population
Southeast Labrador	7	431	3.8%
Northern Peninsula	12	1420	12.5%
Deer Lake- Gros Morne- White Bay	12	2076	18.3%
Corner Brook – Bay of Islands	11	3786	33.4%
Stephenville – Bay St. George	12	2258	19.9%
Port aux Basques – South Coast	11	1360	12%
Total	65	11331	100%

Source: Western School District Directory

Thirty schools in the district are K-12 configurations, with the remaining 35 schools reflecting various grade configurations. The smallest school for the 2012-13 school year was Douglas Academy in LaPoile with a student population of five. The largest school was Corner Brook Regional High with a student population of 919. Table 3 provides data on school sizes, school student population, and the percentage of the student population in each school population category.

Table 3. Student Enrolment by School Size, September, 2012

School Size	Number of Schools	Average Student Population	Total Number of Students	Percentage of District Student Population
50 <	15	23	398	3.5%
51-100	10	70	704	6.2%
101-200	18	157	2819	24.9%
201-300	11	242	2667	23.5%
301-400	6	342	2049	18.1%
400-500	4	443	1775	15.7%
500+	1	919	919	8.1%
Total	65	–	11331	100%

Source: Western School District Directory

Financial Information

During the 2012-2013 reporting period, the former Western 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

The Western School District is committed to partnerships with key stakeholders in the delivery of education to maximize student achievement. It is through sustained partnerships we are able to optimize student opportunities both within and outside the classroom, improve student achievement, and support students in developing life-long learning skills to position them for success.

The District works very closely with parents and caregivers, with school councils, the unions representing our diverse employee groups, the Department of Education, and other Government agencies and community groups to ensure students have a high quality experience in their K-12 formative years. We are also a supportive partner of the Canadian Mental Health Initiative along with Western Health, Sexual Abuse Community Services in Stephenville, Family Resource Centres, and Community Youth Networks. The relationships we have developed have been maintained over time and have contributed significantly to the success of our students.

Highlights and Accomplishments

The Board of Trustees experienced success in areas relating to all three strategic issues laid out in the Strategic Plan 2011-14 towards our mission. Specifically the Board was able to complete the following work in key areas in support of the strategic directions identified by the Minister of Education in relation to “Academic/Learning Foundation”, specifically the curriculum component, and “Infrastructure”:

- ❖ The Western School District led the province this year with the percentage of students graduating at 92.4% and the highest percentage of students graduating with Honours status at 33.62%.
- ❖ The Western School District had the highest percentage of students graduating with Honours or Academic standing since the District was formed in 2004, with a combined total of 70.9%. As a result, the percentage of students graduating with general standing has decreased to 29.1%.
- ❖ Corner Brook Regional High School, the largest school in the district, fully implemented the PowerSchool student information management system.
- ❖ The District held two leadership meetings this year with a strong focus on K-6 Literacy Planning and the Student Assessment and Evaluation policy.
- ❖ The District developed a draft literacy plan and moved it to a pilot implementation phase throughout the year.
- ❖ The Team-Focused Intervention Program for Schools and Students (TIPSS) Initiative was expanded into three schools this year, for a total of four schools now working with this model.
- ❖ The District completed annual building inspections on all 65 schools within the district and responded to any identified fire safety, air quality, and maintenance issues.
- ❖ The District updated the on-line Career Portal this year, enhancing the on-line application process for teaching positions with the District. The District also launched an on-line application process for substitute teachers.
- ❖ Full implementation of the new teacher growth and appraisal process was completed this year.
- ❖ In July, the District purchased nine new school busses for student transportation services. These new busses have advanced exhaust systems that use diesel emission fluids which significantly reduce emissions.



Performance Report

This section provides information on the Western School Board's strategic issues as outlined in the Strategic Plan 2011-14. The Board has identified three strategic issues as priority for 2011-14 that are aligned with Government's strategic directions of "Academic/Learning Foundation" and "Infrastructure". This section reports on the District's performance in relation to the goals and objectives established under our strategic issues of Student Learning, Organizational Learning and Effectiveness, and School Organization and Infrastructure for the second year of the 2011-2014 Strategic Plan and on the work completed by the District under the objectives for year three completed during July and August 2013. No indicators are noted for the third year objectives as effective September 1, 2013 the entity will cease to exist. Future strategic planning and annual reporting for the former Western school district will then fall under the mandate of the Newfoundland and Labrador English School District.

Strategic Issue 1: *Student Learning*

Student learning and achievement continued to be a primary focus for the Western School District during 2012-13. This strategic issue is derived from the strategic direction established by Government for "Academic/Learning Foundation", specifically the component of academic achievement and student supports especially for struggling learners. The District's Strategic Plan 2011-14 focuses on improving student achievement through enhanced instructional and assessment practices, and appropriate interventions to address the needs of all students. The primary goal was to improve opportunities for student achievement at all grade levels within the K-12 education system.

The District focused on five key indicators for the objective identified for 2012-13.

GOAL 1: By June 30, 2014 the Western School District will have improved opportunities for student achievement.

Objective 2: By June 30, 2013 the Western School District will have increased the implementation of select practices and procedures to address priority needs in relation to student achievement opportunities.

Measure: Increased implementation of select practices and procedures.

During 2012-13, the Western School District increased the implementation of select practices and procedures to address priority needs in relation to student achievement opportunities. The five indicators below detail the work completed and measures utilized by the District that indicate we were successful in achieving this objective.

Indicator 1: Monitored student placement in appropriate programs to increase student achievement in academic programs.

During 2012-13, Western School District, through its Senior Education Officers, continued to monitor student placement and student achievement in appropriate programs. The Senior Education Officers worked with school administrators to ensure students were appropriately placed in programming. This contributed to the improvement of student achievement outcomes over the past year. The percentage of students graduating with Honours status improved from 28.1% in 2011-12 to 33.6% this year for an increase of 5.5%. The percentage of students graduating with General status decreased to 29.1% this year as compared to 33.4% in 2011-12. The percentage of students graduating with Academic status decreased to 37.3% this year as compared to 38.5% in 2011-12. The reduction in General status and Academic status is mostly attributed to gains in student achievement in Academic and Honours standing with a combined total of 70.9% in 2012-13 as opposed to 66.6% in 2011-12.

Indicator 2: Begun implementation of K-6 Literacy Framework in select schools.

During 2012-13 the Western School District began implementation of a K-6 Literacy Framework in select schools. A K-6 Literacy Plan Committee developed the plan and Program Specialists provided professional development on both the plan and implementation at two leadership meetings, which were held in September, 2012 and March, 2013. School Administrators then began introducing the plan to staff for classroom implementation as part of a pilot implementation phase. Program Specialists provided additional in-service on the plan with classroom teachers in several schools within the district as well. Specifically, in-service was provided to staff at J.J. Curling Elementary and C.C. Loughlin Elementary, Corner Brook, and in Elwood Elementary, Deer Lake.

Indicator 3: Reviewed student placement and student learning in select small rural schools.

During 2012-13 the Western School District reviewed student placement and student learning in select small rural schools. The District increased the use of technology and optimized human resources to strengthen programming and support for students in small rural schools.

The District offered program/course delivery via Polycom technology to connect students and classrooms. For example, music and guidance services were delivered using Polycom in Burgeo, Ramea, Grey River, and Francois. The District expanded the Nautikos Learning System (computer educational software) into small rural schools, providing further course options for all learners. The District, with the support of the Centre for Distance Learning and Innovation (CDLI), expanded course offerings providing more choice for rural students to meet learning interests and graduation requirements. CDLI also offers an on-line tutoring program. In unique situations, the District also provided independent study opportunities for students, which enabled them to graduate on time with required credits.

The District implemented a Professional Learning Communities Initiative in small schools. There are currently seven small schools involved from Labrador, the Northern Peninsula, and the South Coast of the district.

The District optimized human resources for program offerings through enhanced use of technology and collaborative structures. For example, the use of the Microsoft Lync

communication software in the classroom enabled programs staff and classroom teacher team/co-teaching modeling of effective instruction and assessment. As well, technology enabled team/co-teaching in multi-grade environments in schools such as Bonne Bay Academy. The District also funded career awareness excursions for students from the Labrador, Northern Peninsula, and South Coast small schools to travel to larger centers for career exploration.

Indicator 4: Enhanced implementation of existing school development plans in select schools.

During 2012-13, the Western School District enhanced school development plans in select schools. The District completed 11 internal reviews with schools engaged in renewing their school development plan, two modified internal reviews with schools scheduled to consolidate in September 2013, and 12 external reviews that examined the strength of school development to meet the identified challenges of the school community participating in the review. The District initiated the school development planning cycle in 13 schools scheduled to renew their plans in 2013-14.

District staff reviewed the Annual School Development Report of all schools and provided the necessary support to school administrators to ensure reports were in compliance with the guidelines established by the Department of Education. District staff also maintained a School Development Conference in the internal First Class communication system for all staff. The District also expanded the Team – Focused Intervention Program for Schools and Students (TIPSS) Initiative into three schools this year, for a total of four schools working on this model. This model focuses on supporting schools to action their plans to achieve expected and desired outcomes at the school level in student achievement and quality of school life.

Indicator 5: Enhanced the implementation of the K-12 Student Assessment and Evaluation policy for compliance.

During 2012-13, the Western School District enhanced the implementation of the K-12 Student Assessment and Evaluation policy for compliance. The District formed a committee in Fall 2012 to review specific policy components to bring clarity to implementation in areas such as averaging, intervention levels, assessment do-overs, and missing grades. The District created policy addendums for these subject areas and presented them at a leadership meeting in February 2013 for feedback. At the meeting, the District provided school administrators with a tool for assessing implementation at the school level. In Spring 2013, the official policy addendums were sent to schools for classroom implementation.

Objective 3: By June 30, 2014 the Western School District will have continued to implement practices to maximize student achievement opportunities.

Measure: Continued to implement practices to maximize student achievement opportunities.

In July-August, 2013 Western School District planned and delivered two staff orientation sessions, one for new teachers and one for new administrators, as part of our efforts to maximize student achievement opportunities through staff development. The District also continued to review student placements upon entry into high school to ensure students were placed in appropriate programming to better position them to achieve their maximum potential.

Discussion of results

Western School District has been able to achieve its objective under the strategic issue of student learning for 2012-13 and began work on the objective for 2013-14 over July and August. We completed this work through a targeted focus on student programming, literacy planning, school development, enhanced use of technology as an instructional tool to capitalize on resources and modern modes of learning (especially in small rural schools), and policy implementation support in the area of student assessment and evaluation. Our continued efforts to support professional development and collaborative teaching relationships further enhanced our success under our strategic issue of student learning.



Strategic Issue 2: *Organizational Learning and Effectiveness*

The Western School District is committed to the strategic issue of organizational learning and effectiveness. The Western School District subscribes to the philosophy that professional life-long learning is necessary to optimize educational service delivery and effectiveness. Staff professional development, personal independent learning, and continued development through collaborative learning communities are vital to the success of the organization in achieving its vision for student achievement. The objective for this past year has been achieved as evidenced through five key indicators discussed in this section.

GOAL 2: By June 30, 2014 the Western School District will have improved organizational learning and effectiveness in support of student learning.

Objective 2: By June 30, 2013 the Western School District will have continued to implement practices and procedures to improve organizational learning and effectiveness.

Measure: Continued implementation of select practices and procedures.

The following details the work of the Western School District in support of its objective to have continued to implement practices and procedures to improve organizational learning and effectiveness.

Indicator 1: Increased professional development opportunities in K-6 literacy for K-6 school administrators and select K-6 teachers.

During 2012-13, Western School District increased the professional development opportunities in K-6 literacy for K-6 school administrators and select K-6 teachers. As noted under student learning, the District developed and introduced a K-6 Literacy Plan to School Administrators at

the Fall leadership inservice. School Administrators worked with the plan at the school level and provided feedback to District staff. The plan was revised and reintroduced for implementation in schools at the Spring leadership meeting.

Additionally, inservice on the K-6 Literacy Plan was provided to all teachers in three select schools: J.J. Curling Elementary and C.C. Loughlin Elementary, Corner Brook , and Elwood Elementary, Deer Lake.

Indicator 2: Begun implementation of PowerSchool.

During 2012-13, Western School District began implementation of PowerSchool, a web-based Student Information System (SIS). In September 2012 the District hired a School Information Facilitator to begin the implementation of PowerSchool. PowerSchool helps educators to make timely decisions that impact student performance and helps create a collaborative environment for parents, students, and teachers. PowerSchool features include attendance management and tracking, faculty management, co-teaching management, centralized enrolment, assessment reporting and scheduling tools. The District fully implemented PowerSchool in Corner Brook Regional High School this year and began utilizing components of the program in several other schools. For example, G.C. Rowe Junior High, Corner Brook and Xavier Junior High School, Deer Lake utilized the attendance management component of PowerSchool. Presentation Junior High School, Corner Brook entered all student personal information in preparation for full implementation in September 2013.

Indicator 3: Implemented Protocol Agreements with select school councils

During 2012-2013, the Western School District focused on developing protocols with school councils, as required by the *Schools Act, 1997*. The District implemented new Protocol Agreements with school councils from Presentation Junior High and Humber Elementary, both in Corner Brook, and planned to implement new protocols with other schools across the District. They are intended to serve as a guide and reference for school council operations and to promote positive communications between school councils, schools and the Board.

Indicator 4: Increased Professional Learning Plan implementation.

During 2012-13, Western School District increased Professional Learning Plan implementation by introducing a new process for growth and evaluation with select support staff. The process included an opportunity for staff and management to discuss work expectations and to identify specific objectives for further staff development. It was intended that the process would be expanded to include additional support staff in the following year.

Indicator 5: Further developed Growth and Appraisal processes.

During 2012-13, Western School District further developed Growth and Appraisal processes. These processes are intended to facilitate feedback on an employee's performance and to identify areas for support and professional development. The District updated the Professional Learning Plan template for teachers to add a strengths component, with goals based on four domains of teaching. The District refined the support mechanisms available for teachers who are

experiencing challenges and streamlined the improvement process with supporting documentation.

Objective 3: By June 30, 2014 the Western School District will have further implemented practices and procedures to improve organizational learning and effectiveness and identified future needs.

Measure: Further implemented practices and procedures to improve organizational learning and effectiveness and identified future needs.

During July-August, 2013, Western School District began work towards our objective of further implementing practices and procedures to improve organizational learning and effectiveness and identify future needs. The District completed recruitment processes for a total of 154 administrative and teaching positions. The District completed pool interviews this year with applicants for equivalent positions. Pool interviews enabled a candidate to be interviewed once for all positions for which they applied if duties were equivalent versus having to participate in multiple interviews, enhancing organizational efficiency in the area of recruitment. The District also completed recruitment processes for 15 support staff, five student assistants and 10 bus driver/caretakers.

In August, the District offered a two-day First Aid training session to facilities and maintenance staff for those who needed upgrading in First Aid to perform their duties. As well, the District offered a one-day session on operational issues to support facilities and transportation staff in fulfilling their duties and responsibilities.

Discussion of Results

Western School District achieved the 2012-13 objective under the strategic issue of organizational learning and effectiveness and began work on the 2013-14 objective during July and August. The district achieved its 2012-13 objective as evidenced by the success reported in each of the five indicators. The activity report for July-August reflects the district's work towards the objective established for the 2013-14 school year in the area of organizational learning and effectiveness.

Strategic Issue 3: *School Organization and Infrastructure*

School organization and infrastructure continued to be a priority focus area for the Western School District during 2012-13. This strategic issue is derived from the strategic direction established by the Government for “Infrastructure.” The work outlined below supports this strategic direction, specifically the components of K-12 school infrastructure, repairs and maintenance, facility upgrades, and air quality, fire and life safety issues. The Board has been proactive in identifying priority infrastructure projects throughout the District to ensure safe and healthy environments for our students. In 2012-13 the District achieved its objective of improving educational environments as evidenced by success in the four indicators discussed below.



GOAL 3: By June 30, 2014 the Western School District will have improved educational environments.

Objective 2: By June 30, 2013, the Western School District will have taken further action to improve educational environments.

Measure: Taken further action to improve educational environments.

The following details the work of the Western School District in support of its objective to improve educational environments for 2012-13.

Indicator 1: Continued planning and development of approved capital projects.

During 2012-13, Western School District continued planning and development of approved capital projects. Specifically, the District participated in the pre-planning work undertaken by the Department of Education for the re-development of G.C. Rowe Junior High School into a K-6 school and the extension and re-development of JJ Curling Elementary. The District also worked closely with the Department of Transportation and Works and the Department of Education on the planning and development of William Gillett Academy, Charlottetown, currently under construction. The District also participated in the redevelopment planning of the former Regina High School, Corner Brook, to become a junior high school and work on this project has commenced.

Indicator 2: Completed major maintenance upgrades in select schools.

During 2012-13, Western School District completed major maintenance upgrades in select schools. Work valued at \$1.6 M was tendered for 26 projects in 2012-13 for major maintenance upgrades throughout the District addressing facility operational issues, school site improvements, and school building improvements. For example, roof replacements were completed at Basque Memorial, Red Bay; Bonne Bay Academy, Woody Point; St. Boniface All Grade, Ramea; and St. Simon & St. Jude Academy, Francois. The gymnasium floor was replaced in Grandy's River Collegiate and paving completed at the school site for Pasadena Academy.

Indicator 3: Provided Government with information regarding capital projects and major maintenance projects prioritized by the Board.

During 2012-13, Western School District provided Government with information regarding capital projects and major maintenance projects prioritized by the Board. The Board approved a capital projects priority list based on the Long-Term Educational Proposal (2006) for the district, which was submitted by District staff to the Department of Education. The District submitted further information to Government in the 2013 pre-budget consultation process informing Government that the Board's priority was the K-9 Corner Brook education system. Specific priorities were the official planning and design for the redevelopment of the current G.C. Rowe Junior High School into a K-6 school, the official planning and design for the extension and redevelopment of J.J. Curling Elementary, and the preliminary planning for a new K-6 school to replace C.C. Loughlin Elementary.

The Board approved a priority list for major maintenance projects, prepared by region and the priorities within each of the District's three regions. The District staff submitted the list to the Department of Education for consideration.

Indicator 4: Completed annual building inspections and responded to any identified fire safety, air quality, and maintenance issues.

During 2012-13, Western School District completed annual building inspections and responded to any identified fire safety, air quality, and maintenance issues. The District developed a School Inspection Checklist and completed detailed inspections for all 65 schools in the district. A representative from fire and Emergency Services NL provided training to facilities and maintenance staff to complete Fire and Life Safety Inspection Reports and the District completed reports on all of its 65 schools. All fire and life safety reports were assessed by District staff and actions were taken to respond to identified needs.

Objective 3: By June 30, 2014 the Western School District will have made further improvements to educational environments and identified further areas for development.

Measure: Further improved educational environments and identified further areas for development.

During July and August 2013, the Western School District began work towards further improvements to educational environments and identifying further areas for development. The District continued major maintenance projects approved by the Department of Education. The

Department approved approximately \$790,000 in funding for fiscal year 2013-14 for projects at Elwood Elementary, Deer Lake; Bonne Bay Academy, Woody Point; Humber Elementary, Corner Brook; and J.J. Curling Elementary, Corner Brook. The District completed roofing projects during July-August for Basque Memorial, Red Bay; St. Lewis Academy, St. Lewis; St. Mary's All Grade, Mary's Harbour; Bonne Bay Academy, Woody Point; and Sacred Heart All Grade, Conche. The District also completed exterior upgrades such as window replacements at Mary Simms All Grade, Main Brook and Basque Memorial, Red Bay.

Discussion of results

Western School District has been able to achieve its objective under the strategic issue of school organization and infrastructure for 2012-13 and began work on the objective for 2013-14 over July and August. The four indicators for 2012-13 reflect significant work in the area of infrastructure and maintenance of facilities through comprehensive planning, infrastructure assessment reports and responsiveness to priority needs.

Summary

Effective September 1, 2013, the Western School District, Labrador School District, Nova Central School District, and Eastern School District, were consolidated into one English Language school board for the Province. This section therefore, reports on the overall progress of the District towards achieving its mission and goals outlined in our Strategic Plan 2011-2014 for the period of July 2011 – August 2013.

Mission: By June 30, 2017, the Western School Board will have enhanced educational opportunities and supports for student achievement.

During 2011-13, Western School Board was very successful in our efforts to improve opportunities for student achievement. Our decision-making has been centered on improving opportunities for student achievement in all aspects of our organization, whether it has been in programming, human resources or finance and administration. Details of our work over the past 26 months are noted under the overall goals discussed below.

Strategic Issue One: Student Learning

Goal 1: By June 30, 2014 the Western School District will have improved opportunities for student achievement.

Measure: Improved opportunities for student achievement.

Indicators:

- Enhanced appropriate educational programming for students, and monitored and intervened as necessary.
- Fostered practices and procedures to enhance student engagement in learning.
- Enhanced opportunities to improve student achievement and student learning in literacy and numeracy.
- Continued the school development process in all schools as a method for the identification and response to student learning needs.
- Improved practices and procedures to address specific learning needs in small rural schools.
- Enhanced safe and caring learning environments.

During 2011-2013, Western School District improved opportunities for student achievement. The District expanded its 21st Century Learning Initiatives through technology infrastructure in all classrooms such as interactive whiteboards, funded by the Department of Education. The District increased the number of iPads available in Student Support Services and began using software to enhance the learning opportunities for students with exceptionalities. The District also improved upon course offerings in small rural schools through the use of technology for curriculum delivery in areas such as music and for the provision of services such as speech language pathology. We also expanded the focus of our Learning in Technological Environment (LITE) project to begin integration of technology into instruction as a normal practice in all schools.

The District employed multiple strategies to improve opportunities for student achievement. Strategies included differentiated instruction and evaluation, policy implementation for student assessment and evaluation, and enhanced use of technology as noted. We also continued to offer a broad range of extra-curricular activities in the majority of schools to support student engagement and achievement. We continued to focus on school development and ensuring safe and caring learning environments through select infrastructure initiatives such as entrance buzzer systems and video security use. As well, professional development focused on inclusion of all students such as Lesbian, Gay, Bisexual Transgendered, and Questioning (LGBTQ) and in school services such as My Gay Straight Alliance.

These, in addition to other actions, have resulted in improved student achievement. The percentage of students graduating with Honours or Academic standing has increased from 63% in 2011 to 70.9% in 2013. The percentage of students graduating with general standing has decreased as a result, dropping from 37.1% in 2011 to 29.1% in 2013. The District actually leads the province in 2012-2013 in the percentage of students graduating with Honours standing at 33.6% and with the highest percentage of students graduating at 92.4%.

Strategic Issue Two: Organizational Learning and Effectiveness

Goal 2: By June 30, 2014 the Western School District will have improved organizational learning and effectiveness in support of student learning.

Measure: Improved organizational learning and effectiveness.

Indicators:

- Increased professional development opportunities for employees to enhance organizational learning in support of student learning.
- Improved collaborative structures in schools to maximize organizational effectiveness to support student learning.
- Increased opportunities to account for greater employee performance.
- Ensured ongoing and appropriate communication to enhance organizational effectiveness.
- Enhanced policy development consistent with legislative requirements and district goals.
- Improved and refined technological solutions to support communication, organizational effectiveness, and organizational learning.

During 2011-13, Western School District improved organizational learning and effectiveness in support of student learning. The District enhanced its processes in the areas of employee growth and appraisal and in the implementation and monitoring of Professional Learning Plans with select employee groups. These processes and plans are now in place for programs staff such as teachers, school administrators, program specialists and education officers. We have also begun implementation within other Divisions of the organization such as Human Resources.

The District increased professional development opportunities in the areas of literacy for school leadership, and improved collaborative structures in schools to maximize organizational effectiveness to support learning. Two leadership meetings this year had a strong focus on

literacy, and student assessment and evaluation. Approximately 85% of our schools have formal divisional grade level meetings, during which student data is thoroughly analyzed to inform instructional plans for individualized student needs.

Strategic Issue Three: School Organization and Infrastructure

Goal 3: By June 30, 2014 the Western School District will have improved educational environments.

Measure: Improved educational environments.

Indicators:

- Developed plans for approved capital projects as related to improved educational environments.
- Completed public consultations as necessary relating to capital projects.
- Provided Government with information regarding capital projects and major maintenance projects prioritized by the Board.
- Completed construction/renovations for identified priority program improvements.
- Monitored and, as necessary, addressed air quality, fire safety, general building maintenance, and cleaning issues.

During 2011-13, Western School District improved educational environments. The District participated in planning meetings with the Department of Education and the Department of Transportation Works on capital projects such as the re-development of the former Regina High School in Corner Brook into a modern junior high school, the redevelopment of G.C. Rowe into a modern K-6 school, and capital projects for St. Michael's Elementary, Stephenville Crossing and William Gillett Academy, Charlottetown.

The District also engaged in public consultations as necessary relating to capital projects. For example, the District met with the school council and held a public consultation regarding a capital project in St. Michael's Elementary, Stephenville Crossing. We met with the school council regarding a new school for Charlottetown, and consulted with school councils in Jakeman All Grade, Trout River and Bonne Bay Academy, Woody Point, regarding educational needs and options.

The District completed many construction and renovation projects in support of student learning. Pasadena Elementary, Pasadena and Humber Elementary, Corner Brook, were renovated to provide a secure locked entrance aligned with safe and caring school practices. The Department of Education approved approximately \$4.6M for 64 projects at schools throughout the district over this period, including exterior envelope work, site upgrades and heating system upgrades.

The District completed inspections in all schools over this time period, assessed cleaning levels and provided enhanced product and training where necessary to create efficiencies in cleaning. We completed assessments on all buildings in relation to life safety issues, air quality and fire safety issues and responded appropriately. For example, students were removed from William Gillett Academy and placed in a short-term alternate school setting due to air quality issues until such time as a new school is ready for occupancy.

Conclusion

The Western School District made significant progress during 2012-13 in the achievement of the objectives established for the school year 2012-2013, and in July-August, 2013 towards achieving objectives identified for the 2013-14 school year. It is through our collective efforts within the education system, through the support of key stakeholders, and most importantly, through the hard work of our students and staff, that our goals and objectives have been realized.

As part of the new Newfoundland and Labrador English School Board, we look forward to a continued provincial focus on student learning and to continuing the efforts of each former school district in achieving excellence in the delivery of education for all students.

Appendix A: Western School Board Trustees as of August 31, 2013

Trustee	Zone	Geographical Area
Alteen, June	5	Bay of Islands/Humber
Aubert, Christopher	4	Gros Morne/Deer Lake/White Bay South
Barrett, Carl	5	Bay of Islands/Humber
Barrett, Robert	5	Bay of Islands/Humber
Borden, Nada	5	Bay of Islands/Humber
Brown, Donald	3	Straits/St. Barbe
Burden, Scott	2	Vinland/White Bay Central
Fiander, Samuel	7	Southwest Coast
Foley, Brian	6	Appalachia
Lee, Wayne	6	Appalachia
Mushrow, Lloyd	7	Southwest Coast
Normore, Dennis	1	Labrador South
Wilson, Paul	5	Bay of Islands/Humber
<i>Vacancy</i>	4	Gros Morne/Deer Lake/White Bay South
<i>Vacancy</i>	6	Appalachia

Appendix B: Financial Statements

During the 2012-2013 reporting period, the former Western 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.

WESTERN SCHOOL DISTRICT
FINANCIAL STATEMENTS
June 30, 2013

Western School District
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June 30, 2013

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of the Newfoundland and Labrador English School District

Report on the Financial Statements

We have audited the accompanying financial statements of the former Western School District which comprise the statement of financial position as at June 30, 2013, and the statements of operations, statement of changes in net financial assets (debt) and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Public Sector Accounting Board Standards, and for such internal control as management determines is necessary to enable the preparation of financial statement that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

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

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

Basis for Qualified Opinion

In accordance with the Schools Act, all salaries and other compensation for teachers are the responsibility of the Department of Education. In accordance with Canadian Public Sector Accounting Board Standards liabilities for future employee benefits for teacher's severance and sick benefits have been recorded in these financial statements, however, an offsetting receivable from the Department of Education related to these liabilities has not been recorded. If the accounts receivable were recorded in

INDEPENDENT AUDITOR'S REPORT

accordance with Canadian Public Sector Accounting Board Standards, changes to the amounts reported for accounts receivable, revenue and reported surplus (deficit) would be necessary.

Qualified Opinion

In our opinion, except for the effects of the adjustment for failure to record the accounts receivable from the Department of Education as described in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the former Western School District as at June 30, 2013 and its financial performance and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Board Standards.

Stephenville, NL

March 26, 2014



Chartered Accountants

**Western School District
Statement of Financial Position
Year Ended June 30, 2013**

	30-Jun-13	30-Jun-12	01-Jul-11
Financial Assets			
Cash -Unrestricted	\$ 5,344,970	\$ 2,842,166	\$ 2,863,144
Restricted cash-scholarships	45,132	104,733	94,879
Short Term Investments	1,976,049	1,951,478	42,876
Accounts receivable (Note 4)	1,506,047	3,533,514	1,902,271
Teachers Vacation Pay Receivable (Note 5)	12,809,831	13,117,223	12,706,076
Total Financial Assets	21,682,029	21,549,114	17,609,246
Liabilities			
Accounts payable and Accrued Liability (Note 7)	4,310,543	3,678,807	1,678,273
Teacher Vacation Pay Accrued (Note 5)	12,809,831	13,117,223	13,992,292
Long Term Debt (Sched 8 & 8A)	2,261,496	1,810,285	1,741,041
Deferred Revenue	2,611,822	3,245,540	2,280,878
Employee Future Benefits (Note 8)			
Accrued Severance-teachers and student assistants	21,279,722	20,348,209	19,263,092
-board employees	2,156,779	2,082,573	2,060,368
Accrued Sick Benefits-teachers and student assistants	15,908,050	16,053,064	16,191,671
- board employees	1,167,310	1,169,523	1,173,240
Total Liabilities	62,505,553	61,505,224	\$ 58,380,855
Net Financial Assets (Net Debt)	40,823,524	39,956,110	\$ 40,771,609
Non-Financial Assets			
Prepaid Expense (Note 6)	207,517	256,116	\$ 221,473
Capital Assets (Schedule 7,7a,7b)	107,166,354	92,792,669	\$ 99,149,600
Total Non-Financial Assets	107,373,871	93,048,785	\$ 99,371,073
Accumulated Surplus (Deficit)	\$ 66,550,347	\$ 53,092,675	\$ 58,599,464

Continent Liabilities (Note 9)
On Behalf of the District

Chairperson: _____

Treasurer: _____

The accompanying notes are an integral part of these financial statements

**Western School District
Statement of Operations
Year Ended June 30, 2013**

	Budget	2013	2012
Revenue			
Provincial Government Grants (Schedule 1)	\$ 161,700,800	\$ 177,695,582	\$ 162,971,763
Ancillary Services (Schedule 1)	44,000	40,936	41,242
Miscellaneous (Schedule 1)	97,500	136,590	395,361
Total revenue	161,842,300	177,873,108	163,408,366
Expenditures			
Administration (Schedule 2)	5,032,200	9,602,964	8,762,436
Instructional (Schedule 3)	130,628,700	130,032,453	130,869,391
Operations and Maintenance (Schedule 4)	17,245,600	16,284,054	16,949,285
Pupil Transportation (Schedule 5)	8,763,900	8,346,556	8,385,275
Auxillary Services(Schedule 6)	44,500	38,439	35,621
Miscellaneous(Schedule 6)	124,900	44,984	74,246
Interest (Schedule 8C)	2,500	-	686
Total Expenditures	\$ 161,842,300	164,349,450	165,076,940
Excess of Revenue over Expenses before loss on asset disposals	-	13,523,658	(1,668,574)
Loss on asset disposals	-	(65,986)	(3,838,215)
Excess of Revenue over expenses	-	13,457,672	(5,506,789)
Accumulated Surplus , Beginning of Year	-	53,092,675	58,599,464
Accumulated Surplus , End of Year	\$ -	\$ 66,550,347	\$ 53,092,675

The accompanying notes are an integral part of these financial statements

Western School District
Statement of Cash Flows
Year Ended June 30, 2013

	2013	2012
Operating Transactions		
Annual Surplus (Deficit)	\$ 13,457,672	\$ (5,506,789)
Adjustments for:		
Loss on Asset Disposal	65,986	3,838,215
Amortization of Capital assets	5,302,287	4,858,721
Increase(Decrease) in Accounts Receivable	2,027,467	(1,631,243)
Increase(Decrease) in Teacher's Vacation Pay	307,392	(411,147)
Increase(Decrease) in Prepaid Expenses	48,599	(34,643)
Increase (Decrease) Short Term Investments	(24,571)	(1,908,602)
Increase (Decrease) in Accounts Payable and Accured	631,736	2,000,534
Increase (Decrease) in Teacher's Vacation Payable	(307,392)	(875,069)
Increase (Decrease) in Accured Severance benefits	1,005,719	1,107,322
Increase(Decrease) in Accured Sick Benefits	(147,227)	(142,324)
Increase (Decrease) in Deferred Revenue	(633,718)	964,662
Change in Non-Cash Assets and Liabilities	\$ 21,733,950	\$ 2,259,637
Capital Transactions		
Construction and Purchase of Tangible Capital Assets	(19,965,835)	(4,200,083)
Proceeds on sale of Capital Assets	223,877	1,860,078
Cash Provided by Capital Transactions	(19,741,958)	(2,340,005)
Financing Transactions		
Proceeds from Long Term Borrowings	794,966	461,000
Repayment of Long term Debt	(343,755)	(391,756)
Cash Provided (Used in) Financing Transactions	451,211	69,244
Net Increase(Decrease) in Cash	2,443,203	(11,124)
Cash Beginning of Year	2,946,899	2,958,023
Cash End of Year	\$ 5,390,102	\$ 2,946,899
Consist of:		
Cash and Bank-unrestricted	\$ 5,344,970	\$ 2,842,166
Restricted cash-scholarships	45,132	104,733
	\$ 5,390,102	\$ 2,946,899

The accompanying notes are an integral part of these financial statements.

Western Schoold District
Statement of Changes in Net Financial assets (Debt)
For the year ended June 30, 2013

	<u>2013</u>	<u>2012</u>
Net Debt-beginning of year	\$ (39,956,110)	\$ (40,771,609)
Excess of Revenue over Expenses	<u>13,457,672</u>	<u>(5,506,789)</u>
Changes in Tangible Capital Assets:		
Construction and purchase of tangible capital assets	(19,965,835)	(4,200,083)
Amortization of tangible capital assets	5,302,287	4,858,721
Net book value of assets disposal	<u>289,863</u>	<u>5,698,293</u>
Decrease(increase) in net book value of tangible capital assets	<u>(14,373,685)</u>	<u>6,356,931</u>
Changes in other non-financial assets:		
Decrease (increase) in prepaid expenses	<u>48,599</u>	<u>(34,643)</u>
Decrease (increase)in other non-financial assets	<u>48,599</u>	<u>(34,643)</u>
Decrease (increase) in debt	<u>(867,414)</u>	<u>815,499</u>
Net Debt-end of year	<u>\$ (40,823,524)</u>	<u>\$ (39,956,110)</u>

The accompanying notes are an integral part of these financial statements.

WESTERN SCHOOL DISTRICT

Notes to the Financial Statements

For The Two Months Ended August 31 , 2013

Nature of operating:

The Western School District was responsible for the operation and maintenance of all schools in the western portion of the province of Newfoundland and Labrador.

The former Western School District was a not-for-profit organization and was exempt from income taxes and was constituted under the Provincial Schools Act.

1. Summary of significant accounting policies:

These financial statements have been prepared in accordance with Canadian public sector accounting board standards. Outlined below are those policies considered particularly significant by the former District.

Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting board 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 revenues and expenses during the reporting period. Items requiring the use of significant estimates include accrued severance, accrued sick leave and useful life of tangible capital assets.

Estimates are based on the best information available at the time of preparation of the financial statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements. Actual results could differ from these estimates.

Cash and cash equivalents

Cash and cash equivalents include cash on hand and balances with banks, net of any overdrafts. Bank overdrafts are considered a component of cash and cash equivalents and are secured by approved authority to borrow authorized by the Province's Minister of Education. Cash restricted for scholarship contributions is a separate component of unrestricted cash.

WESTERN SCHOOL DISTRICT

Notes to the Financial Statements

For The Two Months Ended August 31 , 2013

1. Summary of significant accounting policies (continued):

Revenues

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Transfers are recognized as revenues when the transfer is authorized, any eligibility criteria are met, and reasonable estimates of the amounts can be made. Transfers are recognized as deferred revenue when amounts have been received but not all eligibility criteria have been met.

Expenses

Expenses are reported on an accrual basis. Expenses are recognized as they are incurred and measurable based upon the receipt of goods and services or the creation of an obligation to pay.

Deferred revenue

Certain amounts are received pursuant to legislation, regulation of agreement and may only be used in the conduct of certain programs or in the delivery of specific services in transactions. These amounts are recognized as revenue in the fiscal year the related expenses are incurred, services are performed or when stipulations are met.

Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives generally extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the change in net financial assets for the year.

WESTERN SCHOOL DISTRICT

Notes to the Financial Statements

For The Two Months Ended August 31 , 2013

1. Summary of significant accounting policies (continued):

Severance and sick pay liability

An accrued liability for severance is recorded in the accounts for all employees who have vested right to receive such payments. Severance pay vests after nine years of continuous service. An estimate for the provision of employees with less than nine years of service has been determined by actuarial analysis.

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.

Actuarial gains or losses are being amortized to the liability and the related expense straight-line over the expected average remaining service life of the employee group.

Tangible capital assets

Capital assets are recorded at cost, although the title to certain of these assets is held by the Government of Newfoundland and Labrador (the "Government") as well as some former school authorities. Contributed capital assets are recorded at their estimated fair value at the date of contribution. Minor equipment purchases less than \$15,000 are charged to operations in the year of acquisition.

Amortization is calculated on a straight-line basis at the rates set out below.

It is expected that these rates will charge operations with the total cost of the assets over the useful lives of the assets.

Western School District

Notes to the Financial Statements

June 30, 2013

1. Summary of significant accounting policies (continued):

Tangible capital assets (continued)

Buildings and improvements	40 years
Equipment	5 years
Service vehicles	5 years
School buses	12 years

Gains and losses on disposal of individual assets are recognized in operations in the period of disposal.

Construction in progress is not amortized until the project is substantially complete at which time the project costs are transferred to the appropriate asset class and amortized accordingly.

Capital and operating leases

A lease that transfers substantially all of the risks and rewards incidental to the ownership of property is accounted for as a capital lease. Assets acquired under capital lease result in a capital asset and an obligation being recorded equal to lesser of the present value of the minimum lease payments and the property's fair value at the time of inception. All other leases are accounted for as operating leases and the related payments are expensed as incurred.

Impairment of long-lived assets

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

Pension costs

Employees of the former Western School District are covered by the Public Service Pension Plan and the Government Money Pension Plan administered by the Province of Newfoundland and Labrador. Contributions to the plans are required from both the employees and the Western School District. The annual contributions for pensions are recognized in the accounts on a current basis.

Western School District

Notes to the Financial Statements

June 30, 2013

1. Summary of significant accounting policies (continued):

Financial Instruments

The District recognizes a financial asset or a financial liability on its statement of financial position when the District becomes a party to the contractual provision of the financial instrument. The District initially measures its financial assets and liabilities at fair value, except for certain non-arms length transactions. The District subsequently measures all its financial assets and liabilities at amortized cost except for investments restricted for scholarship purposes which are subsequently measured at fair value.

Financial assets measured at amortized cost include cash and cash equivalents, receivables, scholarship funds. Financial assets measured at fair value are investments restricted for scholarship purposes.

Financial liabilities measured at amortized cost include payables and accruals, employee future benefits, deferred grants, long-term debt, and scholarship funds payable.

Unless otherwise noted, it is management's opinion that the District is not exposed to significant interest, currency or credit risks.

2. Impact of the change in the basis of accounting:

These financial statements are the first financial statements for which the former Western School District has applied Canadian public sector accounting board standards ("PSAB"). The financial statements for the ended June 30, 2013 were prepared in accordance with PSAB. Comparative period information presented for the year ended June 30, 2012 was prepared in accordance with PSAB and the provisions set out in Section PS 2125 First-time adoption by government organizations. The former Western School District has elected to take the first-time adoption exemption under PS 2125 relating to actuarial gains and losses resulting from the initial actuarial valuations of severance and sick benefits liabilities and recognize all cumulative actuarial gains and losses at the date of transition in the accumulated deficit.

The date of transition to PSAB is July 1, 2011, the adoption of the standards has resulted in a restatement of the Statement of Operations for the ended June 30, 2012 as well as the carrying value of tangible capital assets, deferred revenue, accrued sick benefits, severance liability, accumulated surplus and previously reported investment in capital asset as of July1, 2011 and June 30, 2012.

Western School District

Notes to the financial Statements

June 30, 2013

2. Impact of the change in the basis of accounting (continued):

As of July 1, 2011, the statement of financial position included two component of equity being investment in capital assets and general surplus/deficit. Under Public Sector Standards these are combined into one surplus/deficit account. The District performed an actuarial assessment of accrued sick benefits and severance liabilities that resulted in restatement of these liabilities as required under PSAB. Therefore, as a result of the above adjustments required under the transition to PSAB the following restatement has occurred.

Adjustment to consolidated statement of financial position as at July 1, 2011:

	<u>As previously Reported</u>	<u>Adjustment Required</u>	<u>As restated</u>
Liabilities:			
Accrued sick benefits	-	(17,364,911)	17,364,911
Accrued severance	23,835,139	2,511,679	21,323,460
Accumulated surplus (deficit)	(24,209,324)	82,808,788	58,599,464
Investment in Capital Assets	97,461,033	(97,461,033)	-
Reserve Account	200,987	200,987	-

Adjustments to accumulated surplus (deficit), as at July 1, 2011:

Accumulated consolidated surplus (deficit), as originally reported:		
Investment in capital assets as originally reported		\$97,461,033
Board deficiency		24,209,324
Reserve account		<u>200,987</u>
Total opening surplus/deficit, as originally reported		73,452,696
Adjustment to sick benefits		(17,364,911)
Adjustment to accrued severance benefits		<u>2,511,679</u>
Opening surplus at July 1, 2011 as restated under PSAB		<u>\$58,599,469</u>

Western School District

Notes to the Financial Statements

June 30, 2013

2. Impact of the change in the basis of accounting (continued);

Reconciliation of previously reported annual surplus for June 30, 2012 with the annual surplus for June 30, 2012 shown in the financial statements:

Annual surplus (deficit), as previously reported, June 30, 2012	\$(5,899,841)
Adjustment related to capital grants received	3,632,140
Adjustment related to sick benefits expense	419,363
Adjustment related to severance expense	(211,922)
Adjustment to transportation expense-debt repayment principal	391,756
Adjustment to gain/loss on disposal of tangible capital assets and Proceeds on disposal	<u>(3,838,215)</u>
Adjusted annual surplus, as restated, June 30, 2012	<u>\$ (5,506,789)</u>

3. Cash

	<u>2013</u>	<u>2012</u>
Cash on Hand	\$ 500	\$ 500
Bank-current	5,143,333	2,653,192
Bank-Teachers' Payroll	<u>201,137</u>	<u>188,474</u>
	<u>5,344,970</u>	<u>2,842,166</u>

4. Accounts Receivable

	<u>2013</u>	<u>2012</u>
Provincial Government	\$ 812,226	\$ 2,239,275
Transportation	54,307	838,252
HST Rebate	198,515	182,414
Schools	50,469	16,730
Travel advances and Miscellaneous	91,884	53,934
Provincial Government-Construction	<u>298,646</u>	<u>202,909</u>
	<u>\$ 1,506,047</u>	<u>\$3,533,514</u>

The accompanying notes are an integral part of these financial statements.

Western School District

Notes to the Financial Statements

For the Year Ended June 30, 2013

5. Teachers' Vacation Pay

Pursuant to directive issued by the Department during the fiscal year 2013, the District recorded the vacation pay liability of \$ 12,809,031 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, 2013. Accordingly, the District has recorded teachers' vacation pay receivable \$ 12,809,831 at June 30, 2013.

6. Prepaid Expenses	<u>2013</u>	<u>2012</u>
Supplies	\$ -	\$ 26,569
WHSCC	<u>207,517</u>	<u>229,547</u>
	<u>\$ 207,517</u>	<u>\$ 256,116</u>

7. Accounts Payable and Accrued Liabilities

Accounts Payable-Trade	2,142,520	1,387,140
Accrued Liabilities	303,653	458,285
Accrued Interest Payable	3,875	2,526
Accrued Wages Payable-Support Staff	283,673	239,812
Payroll Deductions Payable	47,838	82,134
Scholarships Payable	45,132	104,733
Vacation Pay-Support Staff	713,420	719,786
Vacation Pay-Executive Staff	<u>770,432</u>	<u>684,391</u>
	<u>\$4,130,543</u>	<u>\$3,678,807</u>

8. Employee future benefits:

Future employee benefits related to accrued severance and accrued sick obligations have been calculated based on an actuarial valuation completed on March 10, 2014. The assumptions are based on future events. The economic assumptions used in the valuation are the former Western School District's best estimates of expected rates as follows:

	2013	2012	2011
Wages and salary escalation-teaching staff in first 10 years of service	7.25%	7.25%	7.25%
Wages and salary escalation-all other staff	4.00%	4.00%	4.00%
Interest	3.91%	3.40%	4.30%

Western School District

Notes to the Financial Statements

June 30, 2013

8. Employee future benefits (continued):

Based on actuarial valuation of the liability, at June 30, 2013 the results for sick leave are:

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Initial valuation	\$ -	\$ -	\$17,364,911
Accrued sick pay obligation beginning of year	18,089,202	17,364,911	-
Current period benefit cost	1,344,305	1,222,550	-
Benefit payments	(2,160,872)	(2,092,854)	-
Interest on the accrued benefit obligations	601,151	727,980	-
Actuarial (gains) losses	<u>(479,225)</u>	<u>866,615</u>	<u>-</u>
Accrued sick pay obligations at June 30	<u>\$17,394,561</u>	<u>\$18,089,202</u>	<u>\$17,364,911</u>

Based on actuarial valuation of the liability, at June 30, 2013 the results for severance are:

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Initial valuation	\$ -	\$ -	\$21,323,460
Accrued benefit obligation, beginning of year	24,109,744	21,323,460	-
Current period benefit cost	1,899,378	1,647,657	-
Benefit payments	(1,846,826)	(1,461,251)	-
Interest on the accrued benefit obligation	820,625	920,916	-
Actuarial (gains) losses	<u>(1,010,802)</u>	<u>1,678,962</u>	<u>-</u>
Accrued severance obligation at June 30	<u>\$23,972,119</u>	<u>\$24,109,744</u>	<u>\$21,323,460</u>

A reconciliation of the accrued benefit liability and the accrued benefit obligation is as follows:

Sick benefit:

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Initial valuation June 30	\$ -	\$ -	\$17,364,911
Accrued benefit liability June 30	17,075,360	17,222,587	-
Unamortized actuarial losses	<u>319,201</u>	<u>866,615</u>	<u>-</u>
Accrued benefit obligation June 30	<u>\$17,394,561</u>	<u>\$18,089,202</u>	<u>\$17,364,911</u>

Western School District

Notes to the Financial Statements

June 30, 2013

Severance benefits:

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Initial valuation June 30	\$ -	\$ -	\$21,323,460
Accrued benefit liability June 30	23,436,501	22,430,782	-
Unamortized actuarial losses	<u>535,618</u>	<u>1,678,962</u>	<u>-</u>
Accrued benefit obligation June 30	<u>\$ 23,972,119</u>	<u>\$ 24,109,744</u>	<u>\$ 21,323,460</u>

9. Contingencies

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

- (a) A former vendor of a predecessor School Board has a claim of approximately \$28,876 plus HST and interest. The amount has not been recorded in the accounts. The likelihood of loss to the District cannot be determined.
- (b) The District has a potential liability for site restoration and remediation costs associated with a school property sold to a purchaser in 2004. The property has an oil leak from its underground storage tank prior to the sale of this property. As of audit report date, a claim has been filed in court but the likelihood of loss or an estimate of this loss cannot be determined.
- (c) A former school teacher has filed a statement of claim in 2006 for wrongful dismissal. Discovery examination was conducted in September 2007, but no damages have been estimated. The likelihood of loss or an estimate of this loss cannot be determined.
- (d) An application has been made to the Attorney General of Canada to include the District, with other defendants, in a claim that relates to treatment of aboriginal students attending the residential school in St. Anthony, NL. The amount of claim and likelihood of loss cannot be determined at audit date.

School District
Notes to the Financial Statements
For the Year Ended June 30, 2013

Schedule 1

	Budget	2013	2012
Revenues			
Provincial Government Grants			
Regular Operating Grants	\$ 25,826,900	\$ 25,264,269	\$ 24,425,605
Special Grants (Details on bottom of Schedule 1)	2,707,300	2,123,166	2,347,569
Salaries and Benefits			
Superintendent and Assistant Superintendent	2,330,300	1,380,230	1,463,366
Teachers' Gross Salaries	116,000,000	114,428,563	115,589,444
Substitute Teachers' Gross Salaries	3,523,200	4,249,066	4,236,271
Pupil Transportation-District Owned	3,678,900	3,423,066	3,577,700
Pupil Transportation-Contracted	4,250,000	4,376,222	4,298,389
Pupil Transportation-Handicapped	750,000	856,838	728,650
Student Assistants	2,404,200	2,649,101	2,672,629
Capital Grants		18,945,061	3,632,140
Sale of properties	230,000		
	<u>161,700,800</u>	<u>177,695,582</u>	<u>162,971,763</u>
Ancillary Services			
Revenues from Rental of Residences	12,000	8,450	11,350
Cafeterias	32,000	32,486	29,892
	<u>44,000</u>	<u>40,936</u>	<u>41,242</u>
Miscellaneous			
Interest on Investments	50,000	85,744	72,460
Bus Charters	35,000	47,564	29,160
Recoveries of Expenditures	10,000	1,049	289,746
Sundry	2,500	2,233	3,995
	<u>97,500</u>	<u>136,590</u>	<u>395,361</u>
Total Current Revenues	<u>\$ 161,842,300</u>	<u>\$ 177,873,108</u>	<u>\$ 163,408,366</u>
Special Grants			
French Monitor	\$ 65,000	\$ 92,702	\$ 55,697
French Immersion	54,000	16,425	30,930
Other-Special Incentives	472,100	472,100	523,900
Fuel Adjustment	50,000	49,895	46,833
IGA Projects	23,000	20,038	51,508
Other Projects	1,466,500	890,939	526,167
HRDC Grants	484,600	427,741	392,852
Miscellaneous Grants	92,100	153,266	719,682
	<u>\$ 2,707,300</u>	<u>\$ 2,123,106</u>	<u>\$ 2,347,569</u>

Western School District
Notes to the Financial Statements
For the Year Ended June 30, 2013

Schedule 2

Administration	Budget	2013	2012
Salaries and Benefits (Gross) Superintendents and Assistant	2,330,300	1,466,270	1,517,844
Salaries and Benefits-District Office Personnel	1,584,900	1,697,454	1,295,499
Office Supplies	75,000	49,857	65,000
Replacement Furniture and Equipment	20,000	16,811	34,916
Postage	70,000	62,861	71,342
Telephone	180,000	195,095	188,243
Office Equipment Rentals and Repairs	50,000	52,820	44,541
Bank Charges	3,000	2,636	2,470
Electricity	16,000	16,779	16,828
Fuel	35,000	39,350	38,941
Insurance	17,000	18,332	16,646
Repairs and Maintenance (Office Building)	17,000	17,861	20,957
Travel	245,000	196,529	199,918
District Meeting Expenses	40,000	39,317	14,942
Professional Fees	125,000	234,522	158,057
Advertising	130,000	85,778	123,398
Membership Dues	60,000	57,515	59,713
Municipal Service Fees	15,000	16,281	13,749
Miscellaneous	5,000	11,510	6,984
Janitor Salaries/Supplies	14,000	23,099	13,727
Amortization	-	5,302,287	4,858,721
Total Administration Expenditures	<u>\$ 5,032,200</u>	<u>\$ 9,602,964</u>	<u>\$ 8,762,436</u>

School District
Notes to the Financial Statements
For the Year Ended June 30, 2013

Schedule 3

School District
Instruction Expenditures

	Budget	2013	2012
Instructional Salaries (Gross)			
Teachers' Salaries-Regular	\$ 116,000,000	\$ 115,157,557	\$ 116,488,821
Teachers' Salaries-Substitute	3,523,200	4,228,862	4,182,632
Teachers' Salaries-District Paid	144,000	117,049	113,486
Student Assistants	2,404,200	2,772,790	2,723,356
School Secretaries-Salaries & Benefits	2,996,400	2,919,318	2,865,424
	<u>125,067,800</u>	<u>125,195,576</u>	<u>126,373,719</u>
Instructional Materials			
General Supplies	1,490,200	1,412,429	1,468,505
Teaching Aids	222,400	255,294	167,461
	<u>1,712,600</u>	<u>1,667,723</u>	<u>1,635,966</u>
Instructional Furniture and Equipment			
Replacement	180,000	114,457	362,902
Rentals and Repairs	8,000	5,813	4,952
Copier Costs	170,000	127,038	122,004
Replacement-Computer Equipment	646,700	686,914	345,933
Computer Repair	55,000	53,873	51,291
	<u>1,059,700</u>	<u>988,095</u>	<u>887,082</u>
Instructional Staff Travel			
Program Co-ordinators	459,600	473,852	650,743
Teachers' Travel	299,900	272,045	306,281
Student Travel	40,000	32,539	23,888
	<u>799,500</u>	<u>778,436</u>	<u>980,912</u>
Other Instructional Costs			
Postage and Stationery			
Miscellaneous	15,000	20,171	9,649
Other District Projects	1,466,500	939,070	534,862
IGA Projects	23,000	20,039	51,508
HRDC Projects	484,600	423,343	395,693
	<u>1,989,100</u>	<u>1,402,623</u>	<u>991,712</u>
Total Instruction Expenditures	<u>\$ 130,628,700</u>	<u>\$ 130,032,453</u>	<u>\$ 130,869,391</u>

School District
Notes to the Financial Statements
For the Year Ended June 30, 2013

Schedule 4

Operations and Maintenance Expenditures

	<u>Budget</u>	<u>2013</u>	<u>2012</u>
Salaries and Benefits-Janitorial	\$ 5,358,200	\$ 5,035,688	\$ 5,308,136
Salaries and Benefits-Maintenance	\$ 1,872,600	\$ 1,637,400	\$ 1,747,307
Salaries and Benefits-IT Support	\$ 889,800	\$ 910,909	\$ 919,290
Electricity	\$ 3,500,000	\$ 3,556,486	\$ 3,475,545
Fuel	\$ 1,400,000	\$ 1,179,174	\$ 1,381,820
Municipal Service Fee	\$ 675,000	\$ 696,484	\$ 671,845
Telephone	\$ 580,000	\$ 492,450	\$ 564,501
Vehicle Operating and Travel	\$ 300,000	\$ 299,062	\$ 294,879
Janitorial Supplies	\$ 325,000	\$ 314,189	\$ 312,433
Janitorial Equipment	\$ 50,000	\$ 42,308	\$ 27,359
Repairs and Maintenance-Buildings	\$ 1,300,000	\$ 1,336,998	\$ 1,252,375
Repairs and Maintenance-Equipment	\$ 15,000	\$ 19,688	\$ 24,671
Protective Clothing	\$ 30,000	\$ 16,260	\$ 14,328
Snow Clearing	\$ 950,000	\$ 746,958	\$ 954,796
Total Operations Maintenance	<u>\$ 17,245,600</u>	<u>\$ 16,284,054</u>	<u>\$ 16,949,285</u>

School District
Notes to the Financial Statements
For the Year Ended June 30, 2013

Schedule 5

Pupil Transportation Expenditure

	Budget	2013	2012
Operation and Maintenance of Owned Fleet			
Salaries and Benefits-Administration	\$ 221,100	\$ 171,509	\$ 175,188
Salaries and Benefits-Drivers and Mechanics	1,996,800	1,934,844	2,079,546
Debt Repayment-Interest	72,500	60,580	58,781
Debt Repayment-Principal	382,400	-	-
Gas and Oil	406,400	399,847	432,606
Licenses	31,500	34,764	33,572
Insurance	40,000	41,919	40,185
Repairs and Maintenance-Fleet	227,500	215,844	235,015
Repairs and Maintenance-Building	115,000	15,492	63,265
Tires and Tubes	36,000	25,027	28,462
Heat and Light	36,100	36,966	36,041
Municipal Service	10,000	4,531	3,887
Snow Clearing	10,000	10,245	9,552
Office Supplies	10,000	3,349	6,473
Rent	-	136	-
Travel	6,000	1,961	7,673
Professional Fees	3,000		1,096
Miscellaneous	75,600	58,841	55,661
Telephone	34,000	34,817	36,613
	<u>3,713,900</u>	<u>3,050,672</u>	<u>3,303,616</u>
Contracted Services			
Regular Transportation	4,250,000	4,389,151	4,306,176
Handicapped	750,000	856,838	728,650
Fuel Adjustment Program	50,000	49,895	46,833
	<u>5,050,000</u>	<u>5,295,884</u>	<u>5,081,659</u>
Pupil Transportation Expenditures	<u>\$ 8,763,900</u>	<u>\$ 8,346,556</u>	<u>\$ 8,385,275</u>

School District
Notes to the Financial Statements
For the Year Ended June 30, 2013

Schedule 6

Ancillary Services

The District owns and operates the following ancillary services:

	<u>Budget</u>	<u>2013</u>	<u>2012</u>
Ancillary Services			
Operation of Teachers Residences	\$ 12,500	\$ 6,176	\$ 4,729
Cafeterias	32,000	32,263	30,892
Other (Specify)			
	<u>\$ 44,500</u>	<u>\$ 38,439</u>	<u>\$ 35,621</u>
	<u>Budget</u>	<u>2013</u>	<u>2012</u>
Miscellaneous Expenses (Specify)			
Human Resoures Expenses	\$ 119,900	\$ 44,984	\$ 69,333
Other	5,000		4,913
	<u>\$ 124,900</u>	<u>\$ 44,984</u>	<u>\$ 74,246</u>

School District
Notes to the Financial Statements
For the Year Ended June 30, 2013

Schedule 7

	Cost 30-Jun-13	Accumulated Amortization 2013	NBV 30-Jun-13	NBV 30-Jun-12
Land and Sites				
Land and Sites	\$ 2,191,100		\$ 2,191,100	\$ 1,977,719
Buildings				
Schools	175,036,898	72,930,545	102,106,353	88,281,279
Administration	1,902,163	1,730,099	172,064	191,436
Residential	168,021	163,821	4,200	6,301
	<u>177,107,082</u>	<u>74,824,465</u>	<u>102,282,617</u>	<u>88,479,016</u>
Furniture and Equipment				
Schools	11,582,568	11,544,592	37,976	43,402
Administration	970,429	970,429		
Residential	1,534	1,534		
Recreation	87,005	87,005		
Other(Specify)	5,450	5,450		
	<u>12,646,986</u>	<u>12,609,010</u>	<u>37,976</u>	<u>43,402</u>
Vehicles				
Service Vehicles	441,000	341,619	99,381	153,623
Pupil Transportation				
Vehicles-Buses	471,053	2,915,773	2,555,280	2,138,909
	<u>5,471,053</u>	<u>2,915,773</u>	<u>2,555,280</u>	<u>2,138,909</u>
Total Capital Assets	<u>\$ 197,857,221</u>	<u>\$ 90,690,867</u>	<u>\$ 107,166,354</u>	<u>\$ 92,792,669</u>

School District
Notes to the Financial Statements
For the Year Ended June 30, 2013

Schedule 7A

School District
Details of Capital Assets-Additions and Disposals

Schedule 7A

	Balance June 30, 2012	Additions	Disposals	Balance June 30, 2013
Land and Sites				
Land and Sites	\$ 1,977,719	\$ 225,696	\$ (12,315)	\$ 2,191,100
Buildings				
Schools	160,156,796	18,945,061	(4,064,959)	175,036,898
Administration	1,902,163			1,902,163
Residential	168,021			168,021
Recreational				
	<u>162,226,980</u>	<u>18,945,061</u>	<u>(4,064,959)</u>	<u>177,107,082</u>
10.12. 230 Furniture and Equipment				
Schools	11,582,568			11,582,568
Administration	970,429			970,429
Residential	1,534			1,534
Recreation	87,005			87,005
Other(Specify)	5,450			5,450
	<u>12,646,986</u>			<u>12,646,986</u>
Vehicles				
Service Vehicles	479,638	112	(38,750)	441,000
Pupil Transportation				
Vehicles-Buses	5,663,082	794,966	(986,995)	5,471,053
Total Capital Assets	<u>\$ 182,994,405</u>	<u>\$ 19,965,835</u>	<u>\$ (5,103,019)</u>	<u>\$ 197,857,221</u>

Western School District
Notes to the Financial Statements
For the Year Ended June 30, 2013

Schedule 7B

Schedule 7B

Details of Capital Assets-Amortization

	Accumulated Amortization 2012	Amortization 2013	Amortization on Disposals 2013	Change in Amortization 2013	Accumulated Amortization 2013
Buildings					
Schools	\$ 71,875,517	\$ 4,842,440	\$ (3,787,412)	\$ 1,055,028	\$ 72,930,545
Adminstration	1,710,727	19,372		19,372	1,730,099
Residential	161,720	2,101		2,101	163,821
	<u>73,747,964</u>	<u>4,863,913</u>	<u>(3,787,412)</u>	<u>1,076,501</u>	<u>74,824,465</u>
Furniture and Equipment					
Schools	11,539,166	5,426		5,426	11,544,592
Adminstration	970,429				970,429
Residential	1,534				1,534
Recreation	87,005				87,005
Other(Specify)	5,450				5,450
	<u>12,603,584</u>	<u>5,426</u>		<u>5,426</u>	<u>12,609,010</u>
Vehicles					
Service Vehicles	<u>326,015</u>	<u>54,354</u>	<u>(38,750)</u>	<u>15,604</u>	<u>341,619</u>
Pupil Transportation					
Vehicles-Buses	<u>3,524,173</u>	<u>378,594</u>	<u>(986,994)</u>	<u>(608,400)</u>	<u>2,915,773</u>
Misc. Capital Assets					
Other (Specify)					
Total Capital Assets	<u>\$ 90,201,736</u>	<u>\$ 5,302,287</u>	<u>\$ (4,813,156)</u>	<u>\$ 489,131</u>	<u>\$ 90,690,867</u>

School District
Notes to the Financial Statements
For the Year Ended June, 30, 2013

Schedule 8

Bank loans, mortgage and debentures, approved
by the District and the Government of Newfoundland
and Labrador

				<u>2013</u>	<u>2012</u>
Loans-Pupil Transportation					
Vehicle Bank Loans					
Repayable	\$	542	monthly, maturing 2017	\$ 20,596	\$ 27,100
Repayable	\$	548	monthly, maturing 2014	6,570	13,141
Repayable	\$	1,095	monthly, maturing 2015	14,237	27,379
Repayable	\$	1,117	monthly, maturing 2016	31,281	44,688
Repayable	\$	1,675	monthly, maturing 2016	46,886	66,981
Repayable	\$	542	monthly, maturing 2017	21,138	27,641
Repayable	\$	4,530	monthly, maturing 2018	235,559	289,919
Repayable	\$	5,930	monthly, maturing 2019	385,472	456,635
Repayable	\$	3,025	monthly, maturing 2022	341,825	378,125
Repayable	\$	3,201	monthly, maturing 2023	390,569	428,986
Repayable	\$	5,521	monthly, maturing 2025	767,363	--
Repayable	\$	523	monthly, maturing 2012	--	5,751
Repayable	\$	3,662	monthly, maturing 2013	--	43,939
				<u>\$ 2,261,496</u>	<u>\$ 1,810,285</u>

Western School District
Notes to the Financial Statements
For the Year Ended June 30,2013

Schedule 8B

Schedule 8B

Schedule of Current Maturities

<u>Description</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>
A) School Construction					
B) Equipment					
C) Service Vehicles					
D) Other					
E) Pupil Transportation	\$ 332,706	\$ 314,093	\$ 290,651	\$ 269,194	\$ 230,243
Total	\$ 332,706	\$ 314,093	\$ 290,651	\$ 269,194	\$ 230,243

Western School District
Notes to the Financial Statements
For the Year Ended June 30, 2013

Schedule 8C

Schedule 8C

Schedule of Interest Expense

	<u>Budget</u>	<u>2013</u>	<u>2012</u>
Description			
Capital			
School Construction			
Equipment			
Service Vehicles			
Other (Specify)			
Total Capital			
Current-Operating Loans			
Current-Supplier Interest Charges	\$ 2,500	\$ -	\$ 686
Total Current	<u>2,500</u>	<u>-</u>	<u>686</u>
Total Interest Expense	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ 686</u>