



English Language School Board



*Inspire • Achieve • Belong*

# Annual Report

2012 - 2013

Annual School Board Meeting  
November 26, 2013  
Stratford, PEI

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## Chairperson's Message

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November 26, 2013

Hon. Alan McIsaac, Minister  
Education and Early Childhood Development  
250 Water Street, Suite 101  
Summerside, PE C1N 1B6

Dear Minister McIsaac:

On behalf of the Trustees of the English Language School Board, I am pleased to submit our annual report for 2012-2013, our first annual report. Although the Board of Trustees officially took office on January 1, 2013, this report represents work completed as part of our strategic plan for the school year ending June 30, 2013 and audited financial statements for the fiscal period ending March 31, 2013.

Our Board has seen improvements in student academic achievement over the long term, particularly in the area of literacy, in Prince Edward Island's 57 English schools. Our provincial assessment results indicate areas of student success and also areas that require more attention and support for our students in order to ensure that they are well prepared for future lifelong learning.

We will continue to build on the successes we have experienced and will develop additional goals in our next strategic plan to support student achievement.

We appreciate the co-operation and work of Patsy MacLean and Gary Doucette as Interim Trustees and all of our employees in the process of amalgamating school boards into the new province-wide English Language School Board for Prince Edward Island.

Yours sincerely,



Fred C. Osborne  
Board Chairperson

c Alex (Sandy) MacDonald, Deputy Minister, Education and Early Childhood Development



## District Overview

## District Overview

### Mandate

The English Language School Board is responsible for the implementation of secondary education services as prescribed by the Department of Education, primarily through the *School Act*. The district offers programs from Kindergarten to Grade 12 within the English language schools in Prince Edward Island.

As of September 2012, the new school district was operating 57 schools in 28 communities and providing educational programming and services to 19,557 students. The district has diverse school populations, with schools ranging in size from 82 students to 953 students. School configurations in the district vary as follows:

School Type	Number
Kindergarten – Grade 3	2
Kindergarten – Grade 6	21
Kindergarten – Grade 7	1
Kindergarten – Grade 8	6
Kindergarten - Grade 9	7
Grades 4 – 6	2
Grades 7 – 9	8
Grades 7 – 12	1
Grades 8 – 12	1
Grades 9 – 12	2
Grades 10 – 12	6
<b>Total</b>	<b>57</b>

The English Language School Board (ELSB) has a very diverse student population as well, with approximately 836 students from 84 foreign countries enrolled in its schools. 719 of these students attend school in Charlottetown. A total of 265 students receive specific instructional support in *English as an Additional Language* (EAL).

Appendix A provides a further description of the mandate of the English Language School Board, as legislated in the *School Act*.

### Mission

The newly formed English Language School Board adopted for the 2012-2013 school year the existing missions from both former school boards:

The Eastern School District is committed to excellence in education. In partnership with the community, we will provide a safe and caring learning environment in which all students have the opportunity to reach their potential and to face the future with confidence.

The Western School Board is committed to providing students with relevant, high quality learning opportunities that will prepare them to become adaptive, successful citizens of the global community.

The English Language School Board engaged in a process to develop a Vision Statement for the new school district and will share its vision when its governance policies are passed by way of a resolution of the Board and will then set this vision as part of the new *Strategic Plan for Student Achievement*.

## Location

- The English Language School Board has two main administration offices at 234 Shakespeare Drive, Stratford, PE, C1B 2V8 and at 288 MacEwen Road, Summerside, PE, C1N 0J1.
- The district operates 57 schools throughout the province; the East Prince Career and Technical Education Centre (C-TEC) in Summerside; three maintenance depots in Cardigan, Charlottetown, and Summerside; and a transportation and maintenance depot in Elmsdale.

## Lines of Business

The English Language School Board has two lines of business:

### 1. Curriculum Delivery and Program Services (Pre-Kindergarten to Grade12)

Before entering kindergarten, students are provided the opportunity to participate in orientation to the school environment. Trained and qualified Hearing Education Auditory Resources (HEAR) teachers provide specific itinerant services to students who are deaf or hard of hearing. The school district works in partnership with the Atlantic Provinces Special Education Authority (APSEA) to provide specialized teacher supports to students who are blind or visually impaired.

The district provides the Department of Education and Early Childhood Development (DEECD) prescribed core curriculum and other approved programs, based on Department criteria and district and individual school resource capacity.

Career guidance and personal counseling services are available in all schools.

Various extra-curricular and co-curricular activities are available in schools.

### 2. Transportation

The English Language School Board is responsible for transporting students to and from schools in compliance with the *School Act* and Department of Education policies.

## Board of Trustees

In April 2012, the Province of Prince Edward Island amalgamated both English school boards into a single English Language School Board.

In June 2012, the Minister of Education and Early Childhood Development appointed Patsy MacLean from the Eastern School District and Gary Doucette from the Western School Board as interim trustees for the new board. The two appointees continued trustee governance work until the newly appointed board took office.

On January 1, 2013 the following twelve (12) trustees were appointed by the Minister of Education to form the governing board for the English Language School Board:

Jeffrey Chapman  
 Jason Doiron  
 Gary Doucette  
 Linda Lowther  
 Cindy McCardle  
 David Mitchell  
 Margaret Morrison  
 Kent Nicholson  
 Fred Osborne (Chairperson)  
 Colleen Parker  
 Lori St. Onge  
 June Jenkins-Sanderson



Back Row (L to R): Linda Lowther, Margaret Morrison, Kent Nicholson, Jason Doiron, Jeffrey Chapman, Gary Doucette, David Mitchell.  
 Front Row (L to R): Lori St. Onge, Fred Osborne, Minister Alan McIsaac, June Jenkins Sanderson, Colleen Parker. Missing from photo: Cindy McCardle

## District Departments

The English Language School Board is managed by the Superintendent of Education and has five operational departments:

1. Corporate Services (including financial management and services, property and maintenance services, payroll services, and student transportation services)
2. Human Resources
3. Curriculum Delivery
4. Student Services
5. School Effectiveness

## Schools

During 2012-2013 the English Language School Board operated 57 schools throughout the province. Construction was completed on Spring Park Elementary School in March of 2013 and students who were temporarily accommodated in other schools in Charlottetown returned to their new school that month. A complete listing of schools and their populations are provided in *Appendix B*.

## Students

In this school year, 19,577 attended the district's schools. School student populations ranged from 82 (kindergarten – grade 8) students in Georgetown Elementary School to 953 students (grades 10 - 12) at Charlottetown Rural Senior High School.

Number of Male Students 2012-2013	Number of Female Students 2012-2013	Total Number of Students 2012-2013
9,986	9,591	19,577

## Staff

As of June 30, 2013, the English Language School Board had approximately 1,571 instructional staff and 2,060 support staff for a total of approximately 2,633 full-time, part-time, and casual employees.





## Shared Commitments

## Shared Commitments

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The English Language School Board aligns its operations with the directions set by the provincial government, as communicated by the Minister of Education and Early Childhood Development. Key partnerships help the Board to support strategic directions, which include:

- Early Literacy.
- English as an Additional Language.

## Department of Education

The English Language School Board's most significant partnership is with the Department of Education and Early Childhood Development which provides the Board with funds for infrastructure, personnel, and learning resources to enable the Board to fulfill its mandate. The Board's work supports the strategic direction of government. Employees of the English Language School Board work collaboratively with departmental staff for various purposes, including:

- Delivery of training and professional development for staff.
- Development of curriculum resources.
- Implementation of curriculum.
- Construction and renovation of schools.

## School Councils

School councils are a critical link between schools and parents and play a key role in reaching out to the broader community. School councils may be established in accordance with *Section 66* the *School Act*. The councils serve in an advisory role to principals regarding various matters and to build awareness among parents. School councils have a role in the development of the school development plan for student achievement.

Many schools operate home and school associations which fulfill the role of school councils, as per *Section 66 (5)* of the *School Act*.



## Strategic Plan for Student Achievement

# Strategic Plan for Student Achievement

Upon amalgamation of the two former school boards into the new English Language School Board, a one-year strategic plan to address student achievement was developed for district-wide implementation. The plan and supporting actions targeted:

1. Excellence in student achievement.
2. Focused professional development.
3. Organizational effectiveness.

## 1. Excellence in Student Achievement

The School Effectiveness Department worked in collaboration with the Curriculum Delivery Department to provide strategic advice and support to schools. Schools participated in Goal-setting Workshops to ensure that each school had a SMART goal to increase literacy. The district provided inservice to School Literacy Teams on data collection, data analysis, and goal-setting. The Department of Education and Early Childhood Development assisted schools with data analysis of provincial assessment results and identification of individual school literacy goals. The following is a representation of this training:

Number of Sessions	Duration per Session	Number of Participants	Total Person-training Hours
5	3	114	342

Number of Schools Reviewed	Number of Schools Received Feedback	Completion date
57	57	January 28, 2013
All school goals were reviewed by senior staff and feedback was provided.		

To support this goal, 16 literacy coaches worked with kindergarten – grade 6 teachers in 37 elementary schools.

## 2. Focused Professional Development

Professional learning for administrators focused on Instructional Leadership. Principals and Vice-principals attended sessions with Dr. Lyn Sharratt and Dr. Avis Glaze. Topics included: Putting Faces on the Data, High-yield Instructional Strategies, Effective Coaching, and Instructional Walks and Talks. The School Effectiveness Department also provided professional development to school administrators, as included in the following summary table of Focused Professional Development:

Number of Administrators	Professional Development	Topic	Date	Hours
57 Principals	Dr. L. Sharratt	School Leadership in Literacy - 14 Parameters - Putting Faces on the Data	October 18 and 19, 2012	912



<b>Number of Administrators</b>	<b>Professional Development</b>	<b>Topic</b>	<b>Date</b>	<b>Hours</b>
57 Principals	Dr. Avis Glaze	Leadership in Literacy Education	September 27, 2012	400
57 Principals x 6 sessions	District Personnel	Instructional Walks and Talks Training	October – April, 2013 (6 half-days)	200
57 Principals	Dr. L. Sharratt	Principal Training	April 17, 2013	400
57 Principals	Dr. L. Sharratt	Consolidated/Intermediate Principal Training	April 18, 2013	154
57 Principals	School Effectiveness Personnel	Principals' Professional Learning and Operational Topics	Monthly	2793
73 Vice principals	School Effectiveness and Curriculum Delivery Personnel	School Leadership	August 30, 2012	511
73 Vice principals x 6 sessions	School Effectiveness and Curriculum Delivery Personnel	Instructional Walks and Talks Training (6 half-days)	October – April, 2013	256
73 Vice principals	Dr. Avis Glaze	Leadership on Literacy Education	September 27, 2012	511
73 Vice principals	Dr. L. Sharratt	Vice principal Training	April 16, 2013	511

Moderated Marking Sessions were held for Language Arts teachers – grades 7, 9 and 4 (French Immersion). As well, district office staff partnered with personnel of the Department of Education and Early Childhood Development and seven pilot schools to identify educational foundational outcomes (learnings) in kindergarten – grade 9 English Language Arts and Mathematics.

### **3. Organizational Effectiveness**

The priority in this area was to build collaboration within the new school district and between schools and school councils/home school associations by communicating the common goal for student achievement throughout the district. As well, to operate effectively the school district was required to initiate an alignment of services and policies under one board.

School Effectiveness collaborated with Curriculum Delivery in the development of a Common Report Card for grades 7-12. As well, School Effectiveness developed a consistent approach to support StudentsAchieve (SAS) in all 57 schools. All departments were required to begin the consolidation of the Western School Board and Eastern School District practices related to supporting schools.

School Effectiveness realigned the supervision of Family of Schools. Supervisors had scheduled school visits and coordinated school tours for the Superintendent of Education and the Director of Human Resources. This allowed supervisors to develop relationships with school administration and staff in all schools of the English Language School Board.

## PROVINCIAL ASSESSMENT RESULTS

The English Language School Board participates in various provincial assessments in mathematics and literacy at grades 3, 6 and 9. At the district and school levels, assessment results help target professional learning and inform resource allocation.

The English Language School Board results for 2012-2013 are available at the Department of Education and Early Childhood Development website: <http://www.gov.pe.ca/eedc/studentassessment>.

The charts below provide an overview of the 2012-2013 results.

PROVINCIAL ASSESSMENT RESULTS 2012-2013	PRIMARY				
	ENGLISH			FRENCH IMMERSION	
	READING	WRITING		READING	WRITING
		PERSONAL EXPRESSIVE	TRANS- ACTIONAL		
<b>PROVINCIAL TOTAL % MEETING EXPECTATIONS</b>	88	63	71	77	58

PROVINCIAL ASSESSMENT RESULTS 2012-2013	ELEMENTARY			
	ENGLISH			
	MATHEMATICS	READING	WRITING	
			PERSONAL EXPRESSIVE	TRANS- ACTIONAL
<b>PROVINCIAL TOTAL % MEETING EXPECTATIONS</b>	57	76	75	76

PROVINCIAL ASSESSMENT RESULTS 2012-2013	INTERMEDIATE		
	ENGLISH		
	READING	WRITING	MATHEMATICS
<b>PROVINCIAL TOTAL % MEETING EXPECTATIONS</b>	72	69	63

Students of the ELSB also participate in the Pan-Canadian Assessment Program (PCAP) and the Programme of International Student Assessment (PISA).



## Challenges, Opportunities and Highlights

## CHALLENGES

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The Western School Board (WSB) and Eastern School District (ESD) amalgamated in July of 2012 and the new Board of Trustees began their duties as the governing board for the English language School Board on January 1, 2013. The school district grew to:

- 57 schools
- 57 principals
- 72 vice-principals
- 1,500 teachers
- 19,577 students and their parents

This increase required district-wide approaches to both governance and operations. The newly formed board and the amalgamated school district worked with policies, regulations, and procedures from both the former Western School Board and the Eastern School District and plan to do so until all governance policies and procedures, as well as all operational policies and procedures, are developed for the English Language School Board.

Provincial assessments of student achievement indicate that progress is being made, in particular in the area of literacy, and it is therefore important for the school district to sustain its focus and strategic approach and determine further appropriate supports and interventions to support student achievement in other areas of learning.

Corporate Services spent most of the 2012-2013 fiscal year planning for the implementation of a new financial system as well as the adoption of a new fiscal year. The system became operational on April 1, 2013 and the Board now operates with an April to March fiscal year.

## OPPORTUNITIES

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With the amalgamation of the two school boards, the new school district has the opportunity to align operational policies and practices resulting in one common approach across the province. The new district has begun implementing one performance evaluation model for instructional staff and school administrators. This initiative will ultimately include one approach to support staff performance appraisal as well.

Upon the full implementation of reporting structures for grades K – 6, the new English Language School Board will implement common reporting structures for grade 7-12 subjects.

Further moderated marking sessions will be included in teacher professional development and collaborative learning initiatives in order to bring consistency to student literacy assessment in all schools. The grade 2 French Immersion and grades 3 and 8 Language Arts have been identified for professional development in moderated marking for 2013-2014.

The school district will continue its work with grade 9 mathematics teachers and extend the initiative in partnership with Department of Education and Early Childhood Development to support grade 6 mathematics teachers.

The district will also re-define the role of Numeracy Consultants to increase capacity regarding coaching/supporting K-6 teachers with effective numeracy instruction.

The district will also review foundational outcomes and determine appropriate supports that are required by teachers who teach combined grades. The amalgamation of school boards provides opportunity to teachers involved in multi-grade and multi-course instruction throughout the whole province to share successful practices and determine the support required for their common needs.



## HIGHLIGHTS

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### English Language School Board and the Department of Education and Early Childhood Development

The following include some of the school district highlights in 2012-2013. Provincial assessments were administered at grades 3, 6 and 9, and included:

- Primary Literacy and Numeracy.
- Elementary Literacy (English) and Numeracy (English and French Immersion).
- Intermediate Literacy and Numeracy.

The Department of Education and Early Childhood Development continued to support the school district's grade 9 mathematics teachers. Through improved communication the School Effectiveness Department strengthened its working relationship with technology staff and Information Technology Shared Services (ITSS). The English Language School Board partnered with the Department of Education and Early Childhood Development to host two successful *French for the Future* career fairs for grade 9 students. Teacher and school district personnel represented the English Language School Board on a variety of Department of Education and Early Childhood Development curriculum and assessment committees.

### Within the School District

In order to align high school leadership functions with successful teaching and learning, the school district re-defined the role of High School Department Heads. During 2012-2013 the work of three Curriculum Coaches and two Secondary Consultants supported school level cross-curricular initiatives at intermediate and senior high levels. Monographs on high-yield teaching strategies, reading records, and mentor texts were developed. All dual-track high schools (those with French Immersion) participated in DELF. There was collaboration with various partners on the Beginning Teachers Induction Program and Joint Staff Development. In supporting the effective use of technology in education, the school district provided support to schools to purchase and install interactive whiteboards, LCD projectors, wireless keyboards, and document cameras.

## SUMMARY

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Our annual report provides an opportunity for us to reflect on the work completed in the previous year, celebrate our successes, and determine areas that need to be addressed in the future. Baseline data are now available for identification of areas to be addressed in the new strategic plan and will serve as reference point against which we can judge our progress.

Our focus is to ensure that we support our children and youth in kindergarten to grade 12 so they may learn and succeed. We look forward to sustaining our focus on literacy and determining additional goals that will ensure all students are challenged and experience enjoyment as learners in the English language School Board for Prince Edward Island.

<u>Appendix A:</u>	School Board Mandate – Legislation: <i>School Act</i>
<u>Appendix B:</u>	School Enrolments
<u>Appendix C:</u>	Report on Policies and Regulations
<u>Appendix D:</u>	Audited Financial Statements

## Appendix A

### School Board Mandate (Legislation: *School Act, Cap. S-2.1*)

#### G. Responsibilities of Trustees

39. School trustees have the following responsibilities:
- (a) to attend meetings of the school board and exercise the powers and duties of a trustee in good faith;
  - (b) to comply with the requirements of the regulations respecting conflict of interest;
  - (c) to comply with all other requirements of this Act, the regulations, the Minister's orders under subsections 63.2 (5) and (6), the Minister's directives and the policies of the school board. 1993, c.35, s.39, 2010, c.26, s.3.

#### N. Responsibilities of School Boards

49. A school board shall, subject to the regulations, the Minister's orders under subsection 63.2(5) and the Minister's directives:
- (a) provide for instruction in an educational program to all persons who are enrolled in its schools and eligible in accordance with the Act and the regulations;
  - (b) provide for the recruitment, employment, management and evaluation of staff of the school board and identification of staff development needs;
  - (c) manage such facilities and equipment as may be necessary for the safe and effective operation of the school system;
  - (d) provide for the transportation of students;
  - (e) manage the financial affairs of the school board effectively and efficiently;
  - (f) monitor and evaluate effectiveness of schools;
  - (g) ensure the development of, and approve and monitor School development plans;
  - (h) encourage good relations among schools, parents and the community and promote family and community awareness of the importance of education.
- 1993, c.35, s.49; 1994, c.56, s.14; 2007, c.16, s.4; 2010, c.26, s.5; 2012, (2nd)c.23, s.18; 2013, c.49, s.7.

# Appendix B

## Enrolment

English Language School Board  
Official Enrolments by School and Grade - September 30, 2012

School	K	1	2	3	4	5	6	7	8	9	10	11	12	School Total
Alberton Elementary	21	25	24	18	18	31	21							158
Amherst Cove Consolidated	14	5	20	14	20	10	11	14	12					120
Athens Consolidated	28	35	38	35	38	40	41	41	53	30				379
Belfast Consolidated	9	7	7	11	13	13	11	14	16	19				120
Birchwood Intermediate								85	66	81				232
Bloomfield Elementary	28	25	27	27	28	36	17							188
Bluefield Senior High											263	272	239	774
Cardigan Consolidated	8	18	17	22	13	25	11							114
Central Queens Elementary	47	30	41	45	34	31	26							254
Charlottetown Rural Senior High											348	343	304	995
Colonel Gray Senior High											353	275	319	947
Donagh Regional	15	14	17	20	23	20	16							125
East Wiltshire Intermediate								187	173	186				546
Eliot River Elementary					158	140	137							435
Ellerslie Elementary	18	23	22	39	35	27	22							186
Elm Street Elementary	54	58	61	66	59	50	57							405
Englewood	15	15	19	17	26	21	17	21	18	18				187
Georgetown Elementary	4	5	7	14	5	10	14	16	12					87
Glen Stewart Primary	147	154	145	131										577
Greenfield Elementary	64	54	53	59	64	48	51							393
Gulf Shore Consolidated	23	18	16	26	22	19	25	15	22	24				210
Hernewood Intermediate								83	84	95				262
Kensington Intermediate Senior								48	52	60	65	79	75	379
Kinkora Regional High										33	29	47	52	161
L.M. Montgomery Elementary	54	48	50	57	58	51	42							360
M. E. Callaghan Intermediate								83	74	85				242
Miscouche Consolidated	22	24	25	33	25	25	31	18	29	25				257
Montague Consolidated	62	67	40	65	58	63	63							418
Montague Intermediate								88	76	130				294
Montague Regional High											187	187	191	565
Morell Consolidated	13	28	20	17	23	19	24	25	29					198
Morell Regional High									47	48	67	64		226

English Language School Board  
Official Enrolments by School and Grade - September 30, 2012

School	K	1	2	3	4	5	6	7	8	9	10	11	12	School Total
Mt. Stewart Consolidated	26	21	16	26	15	11	24	16	9					164
O'Leary Elementary	26	15	32	23	22	25	23							166
Parkdale Elementary	25	23	7	18	22	12	19							126
Parkside Elementary	42	48	51	53	37	42	28							301
Prince Street Elementary	42	35	31	43	37	39	33							260
Queen Charlotte Intermediate								153	145	158				456
Queen Elizabeth Elementary	42	40	48	51	48	45	48							322
Sherwood Elementary	70	78	61	104	82	60	81							536
Somerset Elementary	24	19	19	30	17	25	16	11	20					181
Souris Consolidated	45	40	45	51	42	35	37	45						340
Souris Regional High									48	51	37	67	69	272
Southern Kings Consolidated	20	21	23	25	27	24	24	31	25					220
Spring Park Elementary	66	58	50	50	63	54	39							380
St. Jean Elementary	17	13	15	18	17	17	21							118
St. Louis Elementary	16	15	21	20	25	22	21							140
Stonepark Intermediate								268	263	242				773
Stratford Elementary					148	117	110							375
Summerside Intermediate								170	174	175				519
Tignish Elementary	24	44	26	42	39	38	42							255
Three Oaks Senior High											280	283	282	845
Vernon River Consolidated	16	18	18	19	19	11	8	9	7	20				145
West Kent Elementary	21	22	28	25	31	47	27							201
West Royalty Elementary	80	73	64	78	64	65	60							484
Westisle Composite High											208	200	220	628
Westwood Primary	138	150	131	157										576
<b>ELSB TOTAL ENROLMENT</b>	<b>1386</b>	<b>1386</b>	<b>1335</b>	<b>1549</b>	<b>1475</b>	<b>1368</b>	<b>1298</b>	<b>1441</b>	<b>1407</b>	<b>1479</b>	<b>1818</b>	<b>1820</b>	<b>1815</b>	<b>19577</b>

English Language School Board  
Enrolments by Age and Grade - September 30, 2012

Grade→ AGE↓	K		1		2		3		4		5		6		7		8		9		10		11		12		TOTAL		TOTAL
	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	
Under 5	168	158																									168	158	326
5	535	515	162	137																							697	652	1349
6	2	8	504	565	149	121	2	--																		657	694	1351	
7			6	11	529	519	157	156																		692	686	1378	
8			1	--	7	10	596	627	65	59																669	696	1365	
9							1	10	651	638	57	34	1	--												710	682	1392	
10									23	38	618	630	9	15	1	1										651	684	1335	
11									--	1	8	20	610	632	64	65										682	718	1400	
12											--	1	13	18	620	649	115	113								748	781	1529	
13															16	25	522	612	173	150						711	787	1498	
14																	27	18	554	559	202	184	--	--	1	783	762	1545	
15																			15	27	582	667	198	179		795	873	1668	
16																			--	1	57	82	585	650	212	191	854	924	1778
17																					17	16	61	107	567	609	645	732	1377
18																					4	6	10	22	86	98	100	126	226
19																					--	1	5	3	19	20	24	24	48
20																									4	7	2	7	11
Over 20																									1	--	1	0	1
TOTAL	705	681	673	713	685	650	756	793	739	736	683	685	633	665	701	740	664	743	742	737	862	956	859	961	889	926	9591	9986	19577

## Appendix C

### Report on Policies and Regulations

The English Language School Board adopted the following motions regarding Board Policies, Regulations and Operational Procedures during the 2012-2013 school year:

#### **School Board Meeting – April 29, 2013**

It was moved by Lori St. Onge and seconded by Jeffrey Chapman that the English Language School Board adopt as governance policy the governance policies of the former Western School Board of Prince Edward Island to replace the governance policies of the two former English boards. This single set of governance policies will have effect until rescinded, amended, or replaced by the English Language School Board. Motion carried.

<b>CODE</b>	<b>SUBJECT</b>	<b>EFFECTIVE DATE</b>
1	FOIPP	April 29, 2013
2	School Board Operational Goals	April 29, 2013
3	Evaluation of School Board/Board Self Evaluation	April 29, 2013
4	School Board Legal Status	April 29, 2013
5	School Board Liability	April 29, 2013
6	Board Member Code of Ethics	April 29, 2013
7	Board Member Conflict of Interest	April 29, 2013
8	Organization of the School Board	April 29, 2013
9	Board – Superintendent Relationship	April 29, 2013
10	Board Committees	April 29, 2013
11	Committee of the Whole	April 29, 2013
12	Ad Hoc Committees	April 29, 2013
13	School Attorney/Legal Services	April 29, 2013
14	Board Consultants	April 29, 2013
15	School Board Meetings	April 29, 2013
16	Regular Board Meetings	April 29, 2013
17	Special Board Meetings	April 29, 2013
18	Audit Committee	April 29, 2013
19	Meeting Procedures/Bylaws	April 29, 2013
20	Agenda	April 29, 2013
21	Board Quorums	April 29, 2013
22	Parliamentarian	April 29, 2013
23	Suspension of Rules of Order	April 29, 2013
24	Voting Method	April 29, 2013
25	Minutes	April 29, 2013
26	Public Participation	April 29, 2013
27	Media/Board Meetings	April 29, 2013
28	Hearings/Appeals	April 29, 2013
29	Board Policy Process	April 29, 2013
30	Policy Development System	April 29, 2013

CODE	SUBJECT	EFFECTIVE DATE
1A	Policy Revision & Review	April 29, 2013
2A	Rescission of Policy	April 29, 2013
3A	School Board Communications	April 29, 2013
4A	Board Logo	April 29, 2013
5A	Expressions of Sympathy, Congratulations, Good Wishes	April 29, 2013
6A	Board Member Orientation/Handbook	April 29, 2013
7A	Trustee Compensation and Expenses	April 29, 2013
8A	Board Member Insurance/Liability	April 29, 2013

### **School Board Meeting – May 27, 2013**

It was moved by Gary Doucette and seconded by Jeffrey Chapman that:

WHEREAS the English Language School Board (“ELSB”) was formed on January 1, 2013;

AND WHEREAS on April 29, 2013 the Trustees of the ELSB adopted the governance policies of the former Western School Board, including Policy BGB on Policy Adoption;

AND WHEREAS, under the terms of Policy BGB, the Trustees may, on matters of unusual urgency, adopt a new policy by way of a single motion passed at a regular meeting;

AND WHEREAS under s. 27.3 of the *School Act* the policies of the former Eastern School District and former Western School Board (the “former Boards”) continue to apply within the ELSB until June 1, 2013;

AND WHEREAS, by virtue of this section of the *School Act*, different policies in relation to recruitment and hiring apply in the respective areas of the former Boards;

AND WHEREAS the ELSB is in the process of conducting a comprehensive review of its policies, regulations and procedures, which is not yet complete;

AND WHEREAS the ELSB has to hire staff for the 2013 – 2014 school year, and must meet certain deadlines in relation thereto;

AND WHEREAS circumstances of unusual urgency have arisen;

AND WHEREAS those circumstances include ensuring that the ELSB complies with the *PEI Human Rights Act* in relation to the hiring of staff, that its hiring process can be carried out in a uniform, timely, fair and effective manner across the ELSB, and that the ELSB is protected from legal liability;

NOW, THEREFORE, be it resolved that:

The ELSB proposed Policy and Operational Procedure on Recruitment and Hiring attached hereto as Schedule “A”, be and is hereby adopted and will take effect immediately.

The following Policies and Regulations of the former Boards are hereby repealed effective immediately:

- Former Eastern School District Policy Statement GCE (Recruitment and Hiring of Staff);
- Former Eastern School District Policy Statement GBAC (Criminal Record Check Policy);
- Former Eastern School District Board Regulation GCF-R (Search and Selection Committees);
- Former Eastern School District Administrative Regulation GCE-R (Recruitment and Hiring of Staff); and
- Former Western School Board Policy #23 – Communities for Learning – School Climate, Discipline and Safety; Background Screening and Hiring.

The former Eastern School District's Administrative Regulations GBAC–R (Criteria for Adjudicating a Criminal Abstract) and GBAC–R1 (Criminal Record Check), attached hereto as Schedule "B", and are hereby adopted as Operational Procedures of the ELSB and will take effect immediately.

In the event of any conflict or inconsistency between Policies and Operational Procedures adopted hereunder and any other policy, Board or administrative regulation, or procedure, in force in the ELSB, the ELSB Policies and Operational Procedures hereby adopted shall prevail.

Motion carried.

It was moved by Kent Nicholson and seconded by Colleen Parker that:

WHEREAS the English Language School Board ("ELSB") was formed on January 1, 2013;

AND WHEREAS, under s.27.3 of the *School Act* ("the *Act*"), the policies of the former Eastern School District ("ESD") and the former Western School Board ("WSB") continue to apply in the geographic areas of the province formerly assigned to them under the *School Act Regulations*, until June 30, 2013;

AND WHEREAS, under s.41 of the *Act*, the ELSB has the authority to make policies;

AND WHEREAS the ELSB deems it advisable to make operational policies which will take effect on July 1, 2013;

THEREFORE, be it resolved as follows:

1. Effective July 1, 2013, the following operational policies and regulations of the ESD shall apply in the geographical area formerly assigned to the ESD until rescinded, amended, or replaced by the ELSB.
2. Effective July 1, 2013, the following operational policies of the WSB shall apply in the geographical area formerly assigned to the former Western School Board until rescinded, amended, or replaced by the ELSB.

Motion carried.



**EASTERN SCHOOL DISTRICT POLICIES AND REGULATIONS**  
**To be Continued after June 30, 2013 until Replaced or Rescinded**  
**by the English Language School Board**

**SECTION A - FOUNDATIONS AND BASIC COMMITMENTS**

<u>Code</u>	<u>Subject</u>	<u>Effective Date</u>	<u>Review Date</u>
AD	Mission Statement and Beliefs	January 14, 1999	March 15, 2005
ADC	Tobacco Product Usage Ban	September 5, 2000	
ADC-R	Tobacco Product Usage Ban	September 5, 2000	
ADD	School Safety	May 11, 2005	
ADDA	Caring Places to Learn/Safe School Environment	April 6, 2011	
ADDA-R	Caring Places to Learn/Safe School Environment	April 7, 2011	
ADF	Poverty Intervention	March 12, 2003	
ADF-R	Poverty Intervention	January 22, 2004	
ADG	School Nutrition	April 6, 2011	
ADG-R	School Nutrition	April 7, 2011	

**SECTION B - BOARD GOVERNANCE AND OPERATIONS**

<u>Code</u>	<u>Subject</u>	<u>Effective Date</u>	<u>Review Date</u>
<b>All the former documents in this section have been superseded by the Interim Board Governance Policies adopted by the English Language School Board on April 29, 2013.</b>			

**SECTION C - GENERAL SCHOOL ADMINISTRATION**

<u>Code</u>	<u>Subject</u>	<u>Effective Date</u>	<u>Review Date</u>
CFA-R	School-Raised Funds - Administration and Accounting Procedures	November 19, 2009	

**SECTION D - FISCAL MANAGEMENT**

<u>Code</u>	<u>Subject</u>	<u>Effective Date</u>	<u>Review Date</u>
DBC	Budget and Business Planning	March 12, 2003	
DBC-R	Time Lines for Budget and Business Planning	October 9, 2008	
DFAA	School Budgets	September 14, 2011	
DJA	Purchasing Authority	February 8, 2012	
DJA-R	Purchasing Authority	February 9, 2012	
DJB	Tendering and Purchasing	March 12, 2003	
DKA-R	Payroll Procedures	February 9, 2012	
DKC-R	Relocation and Interview Expenses	March 12, 1997	
DN-R	Disposal of Surplus Assets	September 15, 2011	

**SECTION E - SUPPORT SERVICES**

<u>Code</u>	<u>Subject</u>	<u>Effective Date</u>	<u>Review Date</u>
EBB	Occupational Health and Safety	September 14, 2011	
EBBA	Healthy Environment	May 12, 2004	
EBBA-R	Healthy Environment	May 13, 2004	
EBCB-R	School Safety - School Building Evacuation Plans	September 14, 2011	
EBCC-R	Emergency Evacuation Procedures - Schools	October 12, 2000	
EBCE-R	School Cancellation	December 14, 2006	
EBCF	Early Closure/Safe Evacuation	September 15, 2011	
EBCF-R	Early Closure/Safe Evacuation	May 11, 2006	
EBCG	School Lockdown Response Plan	May 12, 2009	

EBCG-R	School Lockdown Response Plan	May 12, 2009
ECBC-R	School Safety - Playground Equipment Safety and Inspections	May 9, 2007
EE	Rental of Transportation Vehicles	June 26, 2008
EE-R	Rental of Transportation Vehicles	June 27, 2008
EEA	Student Transportation Services	September 14, 2011
EEA-R	Student Transportation Services Regulations	September 14, 2011
EEAC-R	Designating and Evaluating School Bus Routes	April 14, 2004
EEAEE-R	Emergency School Bus Evacuation	April 15, 2004
EEBD-R	Bus Parking Requests	April 15, 2004
EECA-R	Responsibilities of Students for Transportation Services	April 15, 2004
EECB-R	Responsibilities of Parents for Transportation Services	April 15, 2004
EECC-R	Responsibilities of Bus Drivers	April 15, 2004
EECD-R	Responsibilities of Principals for Transportation Services	April 15, 2004
EECE-R	Responsibilities of the Transportation Supervisor for Bus Route Design and Evaluation	April 15, 2004

#### SECTION F - FACILITIES DEVELOPMENT

<u>Code</u>	<u>Subject</u>	<u>Effective Date</u>	<u>Review Date</u>
FCB	Permanent School Closure	November 8, 1995	December 13, 2006
FF	Naming of School Facilities	June 9, 2009	
FF-R	Naming of School Facilities	June 9, 2009	

#### SECTION G - PERSONNEL

<u>Code</u>	<u>Subject</u>	<u>Effective Date</u>	<u>Review Date</u>
GBA	Diversity Management	April 6, 2011	
GBA-R	Diversity Management	April 7, 2011	
GBBA	Workplace Harassment Policy	December 19, 2007	
GBEA-R	Role Description: Superintendent of Education	March 12, 2008	
GCC-R	Leave of Absence (Without Salary or Reimbursed Salary)	September 14, 2011	
GCKA-R	Teacher Transfer	September 15, 2011	
GCKC	Administrator Transfer	January 12, 2005	
GCKC-R	Administrator Transfer	March 10, 2010	
GCMC	Parent Teacher Conferences	March 14, 2012	
GCMC-R	Parent Teacher Conferences	March 15, 2012	
GCO	Supervision and Evaluation of Staff	March 12, 1997	
GCO-R	Supervision, Evaluation and Growth of Instructional Staff	March 12, 1997	
GCOC-R	Principal Supervision and Evaluation Schedule	October 9, 2003	
GCPA	Teacher Layoff	July 23, 1997	
GDO-R	Performance & Developmental Review for Support Staff	May 12, 1999	

#### SECTION I - INSTRUCTION

<u>Code</u>	<u>Subject</u>	<u>Effective Date</u>	<u>Review Date</u>
IHAC	Race Relations, Cross Cultural Understanding and Human Rights in Learning	April 6, 2011	
IHAC-R	Race Relations, Cross Cultural Understanding and Human Rights in Learning	April 7, 2011	
IHAG	Band/Instrumental Music Program	June 26, 2002	
IHBA	Inclusive Education	December 14, 2011	
IHBA-R	Inclusive Education	December 15, 2011	
IHBE	French Immersion	March 9, 2005	

IHBE-R	French Immersion	June 14, 2007	
IJOA-R	School Trips	March 9, 2005	March 14, 2012
IKA-R	Assessment/Reporting/Documentation	March 14, 2002	

#### SECTION J - STUDENTS

<u>Code</u>	<u>Subject</u>	<u>Effective Date</u>	<u>Review Date</u>
JC	School Attendance Zones	May 14, 2003	
JCAA-R	School Attendance Zones	January 27, 2010	
JFABA-R	Collection of Tuition Fees	September 15, 2011	
JFABB-R	Admission of Exchange Students	April 10, 1996	
JFABC-R	Student Transfers	March 14, 2001	
JICH	Alcohol and Other Drugs: The Use/Abuse/Misuse	May 25, 2011	
JICH-R	Alcohol and Other Drugs: The Use/Abuse/Misuse	May 25, 2011	
JICJ-R	Use of Electronic Devices	April 12, 2007	
JIH	Student Investigations and Searches	April 6, 2011	
JIH-R	Student Investigations and Searches	April 7, 2011	
JLCD	Student Services-Provision of Services to Students	June 9, 1999	
	Requiring Assistance Physical/Medical During School Hours		
JLCD-R	Student Services-Provision of Services to Students	June 9, 1999	
	Requiring Assistance Physical/Medical During School Hours		
JLIA-R	Supervision of Students	May 15, 2003	
JRA	Student Records	January 14, 1999	
JRA-R	Student Records	January 14, 1999	

#### SECTION K - SCHOOL-COMMUNITY RELATIONS

<u>Code</u>	<u>Subject</u>	<u>Effective Date</u>	<u>Review Date</u>
KB	Partnerships	December 10, 2008	
KC	Volunteers in Schools	June 26, 2008	
KC-R	Volunteers in Schools	June 26, 2008	
KG	Rental of School Property and/or Buildings	June 26, 2008	
KG-R	Rental of School Property and/or Buildings	April 15, 2010	
KGAA	District Education Foundation	April 14, 2004	
KGAA-R	District Education Foundation	April 15, 2004	
KLK	Relations with Law Enforcement and Child Protection Authorities	April 6, 2011	
KLK-R	Relations with Law Enforcement and Child Protection Authorities	April 7, 2011	

#### SECTION L – EDUCATION AGENCY RELATIONS

<u>Code</u>	<u>Subject</u>	<u>Effective Date</u>	<u>Review Date</u>
LC	Research Requests from External Agencies	January 31, 2011	
LC-R	Research Requests from External Agencies	January 31, 2011	

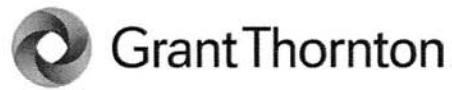
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**WESTERN SCHOOL BOARD COMMUNITIES FOR LEARNING OPERATIONAL POLICIES**  
**To be Continued after June 30, 2013 until Replaced or Rescinded by the**  
**English Language School Board**  
**(May 28, 2013)**

<b>Policy #</b>	<b>Policy Name</b>
1	Foundation
2	Bullying, Harassment & Discrimination
3	Assault
4	Theft, Extortion, Vandalism & Hate Motivated Crimes
5	Fire Drills, Arson & Bomb Threats (Emergency Evacuation including EMO)
6	Student Suspensions, Expulsions & Appeals
7	Police Investigation
8	Search & Seizure
9	Possession of Weapons and / or Weapons Replicas
10	Reporting and / or Recording Incidents of Violence
11	Harmful and / or Unlawful Substance Use
12	Tobacco Use by Students
13	Attendance, Truancy & Achievement
14	Trespass to Property
15	Harassment in the Workplace
16	Contact with Blood and / or Body Fluids
17	Student Access
18	Child Protection
19	Field Trips
20	Field Trip Funding and / or Authorization
21	Student Conduct on School Buses
22	Student Behaviour: Bus Discipline & the Use of Video Cameras
24	Crisis Management
25	Employee Conflict of Interest
26	Nutrition Policy
27	Lockdown
28	School Cancellation, Delayed Opening & early Dismissal Due to Inclement Weather & Other Exceptional Circumstances
29	Student Use of Cell Phones and Other Digital Devices
30	French language Programming
31	Student Accommodation, Zoning & Recommended Permanent Closure
32	Communications with Staff
33	School Fundraising
34	Social Networking
35	Supervision & Evaluation (Instructional)
36	Research Requests from External Agencies

## Appendix D

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Financial Statements

English Language School Board

March 31, 2013

English Language School Board

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Grant Thornton

## Independent auditors' report

To the Board of Trustees  
of the English Language School Board

Grant Thornton LLP  
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We have audited the accompanying financial statements of the English Language School Board, which comprise the financial position as at March 31, 2013, and statements of operations and changes in net financial assets, investment in tangible capital assets and cash flows for the period 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 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

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we 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 audit 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. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation 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.

**Audit • Tax • Advisory**  
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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements present fairly, in all material respects, the financial position of English Language School Board as at March 31, 2013, and the results of its operations for the period then ended in accordance with Canadian public sector accounting standards.

**Emphasis of matter**

Without modifying our opinion we draw attention to Note 1 and Note 11 to the financial statements, which describes the creation and transition of the English language school system within the Province and subsequent transfer of assets back to the Province.

*Grant Thornton LLP*

Summerside, Prince Edward Island

June 27, 2013

Chartered accountants



## English Language School Board Statements of operations and changes in net financial assets

9 Months Ended	March 31 2013		Year Ended June 30 2012	
Revenue		%		%
Transfers from the Department of Education				
Administration	\$ 1,541,796	1.1	\$ 2,026,906	1.1
Renovations and equipment	657,381	0.5	1,088,897	0.6
Instructional supplies	1,639,439	1.2	2,224,596	1.2
Salaries and benefits	121,745,706	89.4	171,363,614	90.3
Maintenance and operation	7,222,519	5.3	8,969,203	4.7
Transportation	2,185,482	1.6	2,556,797	1.3
Other revenue (Note 4)	1,164,864	0.9	1,616,417	0.8
	<u>136,157,187</u>	<u>100.0</u>	<u>189,846,430</u>	<u>100.0</u>
Expenses				
Administration	14 1,686,153	1.2	2,114,039	1.1
Renovations and equipment	15 559,263	0.4	722,678	0.4
Instructional	16 1,534,010	1.1	2,030,446	1.1
Salaries and benefits	17 121,163,831	89.0	170,752,734	89.9
Maintenance and operation	18 8,793,175	6.5	11,086,695	5.8
Transportation	19 2,397,336	1.8	3,133,903	1.7
	<u>136,133,768</u>	<u>100.0</u>	<u>189,840,495</u>	<u>100.0</u>
Excess revenues	\$ <u>23,419</u>		\$ <u>5,935</u>	
Net financial assets, beginning of period	\$ 23,688		\$ 17,753	
Excess revenues	<u>23,419</u>		<u>5,935</u>	
Net financial assets, end of period	\$ <u>47,107</u>		\$ <u>23,688</u>	

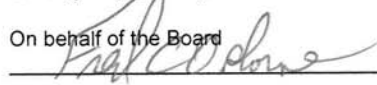
See accompanying notes to the financial statements.

**English Language School Board**  
**Statement of financial position - operating fund**

	March 31 2013	June 30 2012
<b>Assets</b>		
Current		
Cash	\$ 4,329,337	\$ 4,196,447
Receivables		
Department of Education	8,973,487	1,707,473
Trade and other	1,370,835	1,138,493
Prepays	-	1,737
	<u>14,673,659</u>	<u>7,044,150</u>
Department of Education - post-employment benefits	29,086,815	26,294,566
Department of Education - deferred salary plan	1,314,031	1,273,437
Restricted cash	100,000	63,604
Trust funds (Note 5)	<u>271,587</u>	<u>393,361</u>
	<u>\$ 45,446,092</u>	<u>\$ 35,069,118</u>
<b>Liabilities</b>		
Current		
Payables and accruals		
General	\$ 3,183,751	\$ 2,181,009
Salaries and benefits	7,437,897	1,003,837
Department of Education	2,240,037	1,865,628
Deferred revenue (Note 6)	<u>1,764,867</u>	<u>1,969,988</u>
	<u>14,626,552</u>	<u>7,020,462</u>
Post-employment benefits (Note 7)	28,949,430	26,157,181
Worker's compensation claims (Note 8)	137,385	137,385
Deferred salary program	1,314,031	1,273,437
Deferred revenue	100,000	63,604
Trust funds (Note 5)	<u>271,587</u>	<u>393,361</u>
	<u>45,398,985</u>	<u>35,045,430</u>
<b>Surplus</b>		
Net financial assets	<u>47,107</u>	<u>23,688</u>
	<u>\$ 45,446,092</u>	<u>\$ 35,069,118</u>

Contingency (Note 9)

On behalf of the Board



Chairperson



Trustee

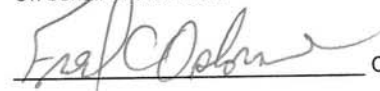
See accompanying notes to the financial statements.

**English Language School Board  
Statement of financial position - capital fund**

			March 31 2013	June 30 2012
<b>Tangible capital assets</b>				
	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Land	\$ 4,016,974	\$ -	\$ 4,016,974	\$ 4,016,974
Buildings	270,231,832	93,770,799	176,461,033	169,595,393
Furniture and equipment	30,947,238	28,595,798	2,351,440	2,162,080
Paving	347,172	347,172	-	-
Buses	25,906,758	18,501,900	7,404,858	7,625,227
Service vehicles	25,689	24,405	1,284	5,138
	<u>\$ 331,475,663</u>	<u>\$ 141,240,074</u>	<u>190,235,589</u>	<u>183,404,812</u>
Cash			<u>2,000</u>	<u>2,000</u>
			<u>\$ 190,237,589</u>	<u>\$ 183,406,812</u>
<b>Liabilities</b>				
Tangible capital assets deferred government funding, net of amortization of Nil (2012 - \$137,503,020)			<u>\$ -</u>	<u>\$ 183,406,812</u>
Investment in tangible capital assets (Page 6)			<u>\$ 190,237,589</u>	<u>\$ -</u>

Subsequent event (Note 11)

On behalf of the Board



Chairperson



Trustee

During the year, the Board purchased tangible capital assets of \$12,055,472 (2012 - \$11,238,132) which were funded by the Provincial Government of Prince Edward Island.

See accompanying notes to the financial statements.

# English Language School Board Statement of investment in tangible capital assets

	March 31 2013	Year Ended June 30 2012
9 Months Ended		
Balance, beginning of period	-	-
<b>Add:</b>		
Deferred government funding amortization	-	\$ 6,860,855
Government funding	\$ 12,055,472	-
Government funding recognized on change in accounting policy (Note 3)	183,406,813	-
	195,462,285	6,860,855
<b>Deduct:</b>		
Depreciation		
Major renovations - buildings	3,371,869	4,316,556
Buses	1,434,014	2,035,141
Furniture and equipment	414,960	504,020
Service vehicles	3,853	5,138
	5,224,696	6,860,855
Balance, end of period	\$190,237,589	\$ -

See accompanying notes to the financial statements.

## English Language School Board Statement of cash flows

	March 31 2013	Year Ended June 30 2012
9 Months Ended		
<b>Increase (decrease) in cash and cash equivalents</b>		
<b>Operating activities</b>		
Excess revenues	\$ 23,419	\$ 5,935
Change in non-cash working capital:		
Receivables	(10,331,199)	(2,499,183)
Prepays	1,737	154,999
Payables	10,644,054	2,620,127
Deferred revenue	(290,499)	(617,825)
Net increase (decrease) in cash and cash equivalents	47,512	(335,947)
Cash and cash equivalents,		
Beginning of period	4,653,412	4,989,359
End of period	\$ 4,700,924	\$ 4,653,412
<b>Components of cash and cash equivalents:</b>		
Unrestricted cash and cash equivalents	\$ 4,329,337	\$ 4,196,447
Restricted cash and cash equivalents	371,587	456,965
	\$ 4,700,924	\$ 4,653,412

See accompanying notes to the financial statements.

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## English Language School Board Notes to the financial statements

March 31, 2013

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### 1. Nature of operations

The Board has the responsibility to provide primary and secondary education requirements for English speaking students in Prince Edward Island. The Board is funded by the Department of Education and Early Childhood Development of Prince Edward Island.

The Board was created on January 1, 2013 as a result of the changes to the School Act during 2012. The amendments resulted in the dissolution of the former Western School Board and Eastern School District (the "Former Boards") as of December 31, 2012. All assets and liabilities of the Former Boards became the property of the English Language School Board. All contracts, agreements and policies of the Former Boards have been transferred to the English Language School Board.

These financial statements include the results of operations of the former Western School Board and Eastern School District from July 1, 2012 to December 31, 2012 and those of the English Language School Board from January 1, 2013 to March 31, 2013. Comparative figures are comprised of the financials of the Former Boards for the year ended June 30, 2012.

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### 2. Summary of significant accounting policies

#### Basis of accounting

The Board follows the accounting recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

#### Tangible capital assets

Tangible capital assets are recorded at cost in the Capital Fund. Depreciation of tangible capital assets is recorded using the diminishing balance method at the annual rate of 2.5% for buildings and 20% for furniture and equipment. Depreciation is recorded on the straight line basis for school buses at 12%, used school buses at 25%, service vehicles at 20% and pavement at the rate of 20%.

Only those expenditures which exceed \$25,000 are capitalized in the Capital Fund. During the year, renovations and repairs and maintenance totalling \$559,263 (2012 - \$722,678) were expensed in the operating fund.

#### Revenue recognition

The Board follows the deferral method of accounting for grants for special projects. Grants restricted for special projects are recognized as revenue in the year in which the related expenses are incurred. The unexpended portion of grants received for specific purchases is deferred and used for the related future purchases. Unrestricted amounts are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

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## English Language School Board

### Notes to the financial statements

March 31, 2013

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#### 2. Summary of significant accounting policies (cont'd)

##### Revenue recognition (cont'd)

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met. To the extent that transfer stipulations give rise to an obligation that meets the definition of a liability, transfers are recognized as deferred revenue.

##### Retirement allowances

The English Language School Board records an annual expense based on the change in the actuarially determined obligation for retirement allowance benefits, net of payments during the year. Funds to settle the obligation which are a liability of the Board will be reimbursed by the Department of Education of the Province of Prince Edward Island at the time of payment. Therefore, a receivable from the Department of Education is recorded for the entire retirement allowance amount.

##### Vacation pay

Vacation entitlements are expensed as earned.

##### Cash and cash equivalents

Cash and cash equivalents include cash on hand and balances with banks, net of bank overdraft.

##### Pension plans

Instructional employees of the Board are members of the Teacher Superannuation Pension Plan of the Province of Prince Edward Island. The expense of the Board is limited to current year contributions as any shortfall in funding of the pension plan is the responsibility of the Province of Prince Edward Island.

Non-instructional employees are members of the Prince Edward Island Education Sector Pension Plan with both defined benefit/defined contribution components. The expense of the Board is limited to a matching contribution equal to the employee's portion.

##### Workers' compensation claims

The English Language School Board is a registered employer with the Worker's Compensation Board of Prince Edward Island for instructional and non-instructional staff. The Board records an annual expense based on payroll assessments in accordance with the Workers' Compensation Act.

##### Deferred salary plan

Teachers employed with the English Language School Board can participate in a program that allows them to defer a portion of their annual salary and take a paid leave of absence. The deferral results in a liability to the teachers, which is satisfied during the paid leave of absence. Funds to settle the obligation, which are a liability of the Board, will be reimbursed by the Department of Education of the Province of Prince Edward Island, and therefore there is an offsetting receivable due from the Department of Education.

## English Language School Board Notes to the financial statements

March 31, 2013

### 3. Change in accounting policy

Effective July 1, 2012, the Board adopted CICA Public Sector Handbook Section 3410, Government Transfers. The new standard establishes standards for the recognition, measurement, presentation and disclosure of government transfers. This change has been applied prospectively and prior periods have not been restated. Upon implementation of this change, previously deferred government funding relating to tangible capital assets has been recognized in the current year.

	9 Months Ended March 31 2013	Year Ended June 30 2012
<b>4. Other revenue</b>		
Special program funding and recoveries	\$ 656,183	\$ 802,147
Miscellaneous	331,100	520,496
Rentals	89,860	114,555
School overage reimbursements	87,721	179,219
	<u>\$ 1,164,864</u>	<u>\$ 1,616,417</u>

### 5. Trust funds

Trust funds are comprised of contributions from various sources that are administered by the Board. The interest that is earned on the contributions may be disbursed for specified educational purposes. Investments are recorded at cost and are comprised of GIC's. Cost approximates fair market value.

	March 31 2013	June 30 2012
<b>6. Deferred revenue</b>		
Funds designated for:		
Capital funding	\$ 549,925	\$ 537,542
Special program funding	885,817	691,409
Staff professional development	101,480	81,212
Maintenance work	-	66,223
Technology	60,579	410,774
Student leadership and school development	116,088	118,189
Other	50,978	64,639
	<u>\$ 1,764,867</u>	<u>\$ 1,969,988</u>



## English Language School Board Notes to the financial statements

March 31, 2013

### 7. Post-employment benefits

An analysis of the components of, and changes in, post-employment benefits liabilities is as follows:

	March 31 2013	June 30 2012
<b>Retirement allowance</b>		
Balance, April 1, 2012 (2012 - April 1, 2011)	\$ 26,192,390	\$ 24,015,562
Amortization of actuarial gain	1,008,313	1,008,313
Current service cost	1,912,429	1,855,050
Interest accrued	1,596,316	1,532,219
Less: payments made	<u>(1,679,210)</u>	<u>(2,218,754)</u>
Balance, March 31, 2013 (2012 – March 31, 2012)	29,030,238	26,192,390
Vacation pay	<u>930,557</u>	<u>977,325</u>
	29,960,795	27,169,715
Less: current portion	<u>(1,011,365)</u>	<u>(1,012,534)</u>
	<u>\$ 28,949,430</u>	<u>\$ 26,157,181</u>
Unamortized actuarial gain	<u>\$ (8,394,460)</u>	<u>\$ (9,402,773)</u>

The retirement allowance balances are based on an independent actuarial valuation dated April 1, 2011, provided to the Pension and Benefits Division of the Province Of Prince Edward Island Civil Service Commission. The Province Of Prince Edward Island projects the total liability in the years between the tri-annual actuarial valuations.

The economic assumptions used in determining the actuarial value of accrued retirement allowances were developed by reference to expected long term market conditions. Significant actuarial assumptions used in the valuations and projections are:

Discount rate	4.47% per annum
Expected inflation rate	2.5% per annum
Expected average remaining service life	14 years

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## English Language School Board

### Notes to the financial statements

March 31, 2013

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#### 8. Workers' compensation claims

In 2011, the Former Boards changed its method for insuring against workplace injury claims. It moved from self insured program to an employer assessed program under the Workers Compensation Act as administered by the Workers Compensation Board of PEI.

Under terms of the transitional agreement between the Former Boards and the Workers Compensation Board of PEI, a payment of \$1,207,615 was issued to the Workers Compensation Board of PEI in 2011. This payment is a deposit against future claims that the Workers Compensation Board of PEI will be responsible for the employees of the Boards for the period January 1, 2009 to December 31, 2013. Under the terms of the agreement, a measurement of the true cost of coverage for employees of the Board for the period January 1, 2009 to December 31, 2013 will be conducted by April 30, 2014. Based on agreed to formulas as to actual claims experience versus the premiums as would otherwise be payable to the Workers Compensation Board of PEI as assessed at the standard rates, a final reconciliation of the true cost to the Board will be determined. Any balance due or receivable, plus interest, will be settled in 2014.

The final amount is not readily determinable at this time. The Board has obtained an actuarial valuation of the potential contingent amount. This amount of \$137,385 has been accrued in the financial statements. Any variance from this amount on the final settlement will be recognized when it is paid or received.

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#### 9. Contingency

The Board has elected to self insure itself related to collision coverage. During the year, no events were reported in accordance with the policies of the collision contingency fund.

The Board has received funding from the Department of Education to fund expenditures which qualify for the collision contingency fund. These funds are being deferred on the balance sheet and unspent funds are reported as restricted cash.

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#### 10. Comparative figures

Comparative figures are comprised of the financials of the Former Boards for the year ended June 30, 2012. Certain of the figures on the 2012 financial statements have been reclassified to conform to the 2013 financial statement presentation.

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## **English Language School Board Notes to the financial statements**

March 31, 2013

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### **11. Subsequent event**

As a result of changes in the School Act, effective April 1, 2013 the tangible capital assets of the Board are transferred to the Government of Prince Edward Island.

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## English Language School Board Schedule of administration expenses

	March 31 2013	Year Ended June 30 2012
9 Months Ended		
Advertising	\$ 21,040	\$ 20,367
Courier services	41,820	57,929
Professional development	106,717	171,844
Equal chances at learning	9,050	22,906
Graduation	15,610	25,605
Insurance	273,495	253,115
Miscellaneous	7,800	5,564
Office supplies	90,294	94,765
Photocopying and printing	24,222	40,911
Postal services	23,135	46,968
Professional services	417,114	426,982
Public, staff and student relations	59,864	78,396
Telephone	290,436	389,985
Travel	260,175	363,135
Trustees remuneration	26,149	89,363
Trustees travel and other	19,232	26,204
	<u>\$ 1,686,153</u>	<u>\$ 2,114,039</u>

**English Language School Board  
Schedule of renovations and equipment expenses**

	March 31 2013	Year Ended June 30 2012
9 Months Ended		
Audio-visual equipment	\$ 61,139	\$ 92,924
Building repairs and renovations	171,006	95,248
Classroom furniture and equipment	87,820	73,491
Communications equipment	3,691	23,003
Computer equipment	69,420	102,763
Maintenance equipment	9,682	24,280
Miscellaneous equipment	58,890	34,267
Musical instruments	47,275	87,076
Office furniture and equipment	39,531	69,312
Paving and grounds maintenance	3,403	41,248
Playground	3,783	10,135
Science equipment	2,686	5,177
Storage tanks	937	46,241
Vehicles	-	17,513
	<u>\$ 559,263</u>	<u>\$ 722,678</u>

## English Language School Board Schedule of instructional expenses

	March 31 2013	Year Ended June 30 2012
9 Months Ended		
Academic supplies	\$ 338,010	\$ 445,470
Art	49,272	37,393
Audio visual supplies	7,242	4,022
Career exploration	91,284	112,827
Computer literacy	4,536	2,563
Duplicating supplies	366,577	467,898
English and language arts	3,593	15,228
Equipment, maintenance and repairs	36,585	47,152
French	2,376	6,322
Guidance and resource	2,289	1,447
Home economics and family living	42,482	50,849
Industrial arts	51,303	56,273
Kindergarten startup costs	-	13,710
Library and resource centres	129,455	125,495
Music	39,751	39,954
Physical education	85,488	134,199
Pilot and special programs	79,058	109,243
Science	36,021	52,962
Curriculum programs	65,259	70,909
Student services	8,046	42,537
Vocational education	95,383	193,993
	<u>\$ 1,534,010</u>	<u>\$ 2,030,446</u>

## English Language School Board Schedule of salaries and benefits expenses

9 Months Ended	March 31 2013	Year Ended June 30 2012
Board administration support	\$ 1,253,453	\$ 1,613,739
Board management	1,582,325	2,052,683
Instructional	75,380,615	108,644,755
Maintenance and operation	5,987,115	7,542,203
School administration support	2,260,510	3,055,887
Educational assistants and youth service workers	8,653,040	12,102,361
Transportation	4,828,743	6,806,371
Benefits	<u>16,700,972</u>	<u>24,539,153</u>
	<b>116,646,773</b>	166,357,152
Retirement allowance	<u>4,517,058</u>	<u>4,395,582</u>
	<b>\$ <u>121,163,831</u></b>	<b>\$ <u>170,752,734</u></b>

Note:

Board administration support includes board office, clerical and secretarial staff.

Board management includes superintendent of education; directors and leaders of school effectiveness, curriculum, student services, human resources, and corporate services; and property and transportation management and supervisors.

Instructional salaries include consultants, principals, vice-principals, department heads, and teachers.

Maintenance and operations salaries include building, janitorial and maintenance staff.

School administration support includes school secretarial staff.

Transportation salaries include bus driver staff.

Benefits include the employer's share of Canada pension and employment insurance, group insurance, workers' compensation premiums, pension and teacher superannuation premiums.

## English Language School Board Schedule of maintenance and operation expenses

	March 31	Year Ended June 30
9 Months Ended	2013	2012
Building repairs	\$ 724,294	\$ 1,177,159
Contract cleaning	48,009	19,827
Electricity	1,932,175	2,517,564
Employee allowances	9,131	8,997
Equipment and furniture repairs	58,190	93,795
Fire department dues	103,396	92,116
Fuel - heating	3,766,270	4,371,944
Insurance	441,979	404,290
Ground maintenance	175,808	241,461
Miscellaneous	23,123	15,138
Rentals	157,597	364,618
Property taxes	30,906	47,842
Service contracts and professional services	110,762	135,218
Service vehicles	52,936	72,080
Sewer and water	210,238	272,283
Snow removal	389,972	359,715
Supplies	298,181	530,647
Travel	5,393	-
Waste disposal	254,815	362,001
	<u>\$ 8,793,175</u>	<u>\$ 11,086,695</u>



## English Language School Board Schedule of transportation expenses

	March 31	Year Ended June 30
9 Months Ended	2013	2012
Bus parts and repairs	\$ 638,180	\$ 790,156
Communications	78,786	102,945
Contracted services	81,681	111,005
Employee allowances	5,957	10,626
Extra-curricular transportation	41,195	48,995
Fuel	1,303,945	1,894,887
Insurance	171,343	83,838
Miscellaneous	12,274	3,682
Professional services	14,575	16,165
Snow removal	43,727	59,617
Supplies	1,126	11,987
Travel	4,547	-
	<u>\$ 2,397,336</u>	<u>\$ 3,133,903</u>