

ANNUAL REPORT 2021-22

**CONSEIL SCOLAIRE FRANCOPHONE
PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR**



MESSAGE FROM THE CHAIR

July 14, 2023

Honourable Krista Lynn Howell
Minister of Education
Department of Education
P.O. Box 8700
St. John's, NL A1B 4J6

Dear Minister:

In compliance with the **Transparency and Accountability Act** requirements for Category 1 entities, please accept the 2021-22 Annual Performance Report of the Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador.

The Strategic Plan 2020-23 describes the Board's commitment to improved French first-language education, safe and caring schools and improved learning through 21st-century skills. This report covers the objectives for 2021-22.

My signature below is on behalf of the school board and indicates accountability for the results reported in 2021-22.

Thank you for your cooperation in the development of Francophone education in Newfoundland and Labrador.

Sincerely,

Michael Clair

Michael Clair
Chair

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PROFILE OF THE CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL

Vision

"SUCCESS, PERSONAL FULFILLMENT
AND EXPANDED HORIZONS FOR EVERY STUDENT, WITHIN THE FRAMEWORK OF A FRENCH-
LANGUAGE EDUCATION"

Values

EXCELLENCE AND INNOVATION
TRANSPARENCY AND ACCOUNTABILITY
INTEGRITY AND RESPECT

Mandate

The mandate of the Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador (CSFP) is to provide prescribed and approved programs for kindergarten to Grade 12 students in the French-first-language school system. Annex A provides a complete list of the duties and powers of CSFP as cited in the **Schools Act, 1997**.

PROFILE OF THE CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL

The CSFP's administrative offices are in the Centre scolaire et communautaire des Grands-Vents at 65 Ridge Road, St. John's, Newfoundland and Labrador.

As of September 30, 2021, the CSFP had an enrolment of 370 students, from kindergarten to Grade 12. Enrolments were as follows.

School	
Centre éducatif l'ENVOL (Labrador City)	37
École Boréale (Happy Valley–Goose Bay)	32
École Notre-Dame-du-Cap (Cape St. George)	42
École Sainte-Anne (Mainland)	59
École des Grands-Vents (St. John's)	161
École Rocher-du-Nord (St. John's)	39

In addition, a continuing agreement with Quebec's Commission scolaire du Littoral provides for French first-language education for children from L'Anse-au-Clair.

The CSFP had a total budget of \$11,911,800 in 2021-22 in 2021-22. In addition to the operational budget, the district received \$1,257,000 from the Official Languages in Education Program (OLEP). Additional information can be found in the Audited Financial Statements, in Annex B.

BOARD OF TRUSTEES

The CSFP is governed by a Board of Trustees. The Board currently consists of nine trustees. They are elected or appointed in accordance with the guidelines of the **Schools Act, 1997** and related election regulations. The Board sets the broad objectives for the organization through policy development and infrastructure planning as well as oversight of financial and human resources.

At the end of the 2021-22 school year, the Board had seven trustees - five men, two women and two vacancies.

CSFP TRUSTEES (as of June 30, 2021)	
Name	Region
Carole (Maillet) Gillingham	At large
Edna Hall	At large
Steevens Proulx	At large
Charly Mini	Avalon
Michael Clair	Avalon
Vacant	Central-West
Vacant	Central-West
Brian Lee	Labrador
Denis Michaud	Labrador

For the 2021-22 school year, the breakdown of CSFP staff was as follows:

CSFP STAFF			
Category	Female	Male	Total
CSFP Office	9	6	15
Teachers	35	9	44
Principals	4	2	6
Other	18	8	26
Total	66	25	91

CSFP STAFF (including substitutes)			
Category	Female	Male	Total
CSFP Office	9	6	15
Teachers	45	11	56
Principals	4	2	6
Other	18	8	26
Total	76	27	103

LINES OF BUSINESS OF CSFP

The CSFP has two lines of business:

- 1. Programs and Services – Pre-school (i.e., Bon Départ) and Kindergarten to Grade 12**
The year before children begin kindergarten, French first-language schools offer the Bon Départ program, which prepares them for kindergarten. French first-language schools offer programs and courses prescribed or approved by the Department of Education.
- 2. Transportation**
The CSFP is responsible for providing transportation for students to and from school, in compliance with Department of Education policies.

HIGHLIGHTS AND PARTNERSHIPS

Highlights

- The graduation rate for 2021-22 was 100%.
- Katja Majerus, of École Rocher-du-Nord, received an Electoral Scholarship for 2021-22.
- A new slogan for the CSFP was adopted : *Apprendre, s'épanouir et rêver grand*.
- In October 2021, Céline Monnier, École des Grands-Vents, received the Premier's Award for Innovation in Teaching.
- In the spring of 2022, Megan Heath of École Rocher-du-Nord was named as a recipient of the Premier's Award for Innovation in Teaching for her contributions in technology integration.
- In the spring of 2022, Nancy Boutin of École Boréale was named as a recipient of the Minister's Award for Compassion in Teaching.
- The new CSFP and school websites were launched in November 2021, at the Annual General Meeting of the CSFP.
- The CSFP's schools participated in the grants programs of Vice-Versa and PassepART, federal programs providing up to \$2,000.00 (per school) annually for the implementation of a variety of projects in French First-Language schools in linguistic minority situations. (Please note that there is further detail later in this report.)
- Healthy Schools Healthy Students: \$54,000 to fund projects and initiatives over three years (2021-22, year two). Further detail may be found later in this report.

Partnerships

To achieve the 2021-22 objectives, the CSFP worked with a number of local and national partners.

- 1. Department of Education (EDU)**

The Department of Education (EDU) is responsible for ensuring compliance with the **Schools Act, 1997**, which defines the duties and responsibilities of school boards. It determines the learning programs and develops the administrative and educational policies that apply to school boards. In addition, EDU provides funding for infrastructure projects, staff and learning resources to help the CSFP carry out its mandate. The boards are accountable to the EDU for managing their programs and services, as well as for the management and administration of their human and financial resources. Approximately 87% of the CSFP's total budget comes from the provincial government.

2. Canadian Heritage/Official Languages in Education Program (OLEP)

Federal funding allows the EDU and the CSFP to go beyond operational funding that promotes cultural activities and the French language. The \$1-billion envelope is being extended over a four-year period until 2023. EDU granted a total of \$1,257,000 for the 2021-22 school year.

In an effort to counter the shortage of teachers in French-language school boards across the country, Canadian Heritage continued to fund projects under a four-year program announced in 2020. The CSFP was again allocated funding (\$204,000) for 2021-2022 to hire a human resources manager, to implement various activities related to recruitment and for professional learning.

3. Centre for Distance Learning and Innovation (CDLI)

The CSFP continued to benefit from high school courses offered online in 2021-22. Students at École Sainte-Anne and École Rocher-du-Nord were enrolled in courses through the Centre for Distance Learning and Innovation (CDLI), which is operated through the Newfoundland and Labrador English School District (NLESD). This allowed students to complete their English requirements and, for École Sainte-Anne which does not have a Science specialist, to have access to Biology and Chemistry courses needed to fulfil graduation requirements and to enrol in post-secondary institutions.

4. Other partners

Newfoundland and Labrador Teacher's Association (NLTA)

The CSFP continued to collaborate with the NLTA on various matters. The liaison committee met twice in 2021-22 to discuss issues related to teachers about their workplace, working conditions and to find solutions for better understand the reasoning behind decisions taken by the CSFP. The Director of Education of the CSFP was also a member of the collective agreement bargaining committee in 2021-22.

Newfoundland and Labrador English School District (NLESD)

The collaboration with the NLESD continued in 2021-22. In terms of support, senior administrators and HR staff are always available to answer questions from the CSFP and to assist as needed.

Fédération des francophones de Terre-Neuve-et-Labrador (FFTNL)

The CSFP collaborates continuously with the FFTNL to support various initiatives, be it through cultural activities or community-based needs. An important issue during 2020-21 was the long waitlists in francophone daycares. In Newfoundland and Labrador's linguistic minority situation, daycares are essential to the recruitment of families for CSFP's schools. The expansion of daycare services is clearly essential to the vitality of the CSFP and the francophone communities.

Fédération Nationale des Conseils Scolaires Francophones (FNCSF)

The National Federation of Francophone School Boards (FNCSF) is a non-profit organization that represents the 28 Francophone school boards in minority settings in Canada. One of the areas of discussion in 2021-22 was the nationwide lack of French-language teachers. In addition, as a member of the FNCSF, the CSFP Board of Trustees participated in the annual conference and in ongoing discussions with other Trustees from across the country.

Regroupement National des Directions Générales de l'Éducation (RNDGÉ)

The RNDGÉ represents the general management of the 28 French-language school boards in minority settings across the country. The Director of Education is a member of the RNDGÉ and, in 2021-22, benefited from services such as professional development, sharing best practices and supporting initiatives that are common to all provinces.

Réseau de développement économique et d'employabilité de Terre-Neuve-et-Labrador (RDÉE TNL)

RDÉE TNL is responsible for the economic advancement of Francophones in the province by using French as a lever for economic development. Employability, immigration, entrepreneurship and tourism are its priorities. In 2021-22, RDÉE TNL provided support to the CSFP in terms of seeking employable teachers outside of Canada. This is ongoing in 2022-23.

Other Francophone Community Members

The CSFP continues to build relationships with other francophone community groups. These include support of Les P'tits Cerfs-Volants (daycare in St. John's); the Fédération des parents de Terre-Neuve-et-Labrador (FPTNL) in allowing spaces in school to offer its programs; *Le Gaboteur* in providing a newspaper to students of the CSFP schools and advertising events and student activities; l'Association régionale de la côte ouest (ARCO), l'Association communautaire francophone de Saint-Jean (ACFSJ) and l'Association francophone du Labrador (AFL) which offer activities and community support to students and families of CSFP schools.

Memorial University of Newfoundland and Labrador (MUN)

Discussions with the Faculty of Education led to the creation of a program allowing students in the Faculty to do courses for credit at MUN through Simon Fraser University. It is hoped that this will offer opportunities for students to complete more course work particular to French-language pedagogy

REPORT ON PERFORMANCE

The following four issues served as guidelines for determining CSFP activities from July 1, 2021, to June 30, 2022:

1. Success of Francophone Minority Students
2. Well-being of Students and Staff
3. Growth, Outreach and Community Engagement
4. Board Governance

This section provides a report on the annual objectives and indicators for 2021-22.

ISSUE 1: SUCCESS OF FRANCOPHONE MINORITY STUDENTS

The CSFP is committed to fulfilling its three-part mandate in a linguistic minority community: to educate young people from the French-speaking community, increase their understanding and knowledge of French cultures, and foster the development of the community dimension. Language learning is a significant issue from this perspective since it is fundamental to everything that students learn. In 2021-22, the CSFP continued the implementation of literacy and numeracy support through the Responsive Teaching and Learning (RTL) initiative. In addition, this year saw a renewed emphasis on oral communication. This took the form of professional learning and support from program specialists. All schools continued the development of their Library Learning Commons. The importance of technology as a support to student learning continued, as well, in 2021-22.

Goal: By June 30, 2023, the CSFP will have enhanced opportunities and supports for development and success for all students so that they can all experience individual success.

2021-22 Objective:

By June 30, 2022, the CSFP will have continued to implement programming and practices to increase student success.

Indicator: Continued implementation of literacy and numeracy support through the Responsive Teaching and Learning initiative.

In 2021-22, the CSFP continued the implementation of literacy and numeracy support through the Responsive Teaching and Learning (RTL) initiative. Teachers in K-6 received professional learning in the use of *Escalire*, a reading support program to provide targeted and intensive interventions as per the guidelines of RTL. Elementary Mathematics teachers received professional learning in the new on-line platform *Zorbit's Math Adventures*. This is a continuation of the platform already in place for primary grades. The resource not only allows students to engage in a fun approach to mathematics, but also provides teachers a means to identify students' strengths and needs, as well as to maintain a register of student progress.

Professional learning continued in 2021-22. New teachers received professional learning in RTL; school-based reading specialists benefitted from professional learning to work as a team for the implementation of initiatives and activities to support students and teachers in RTL. Professional learning was also available for Universal Design for Learning (UDL). During the district closeout in October 2021, teachers also had the opportunity to share successful teaching and learning strategies related to literacy and numeracy.

Indicator: Continued development of schools' provision of resources for Library Learning Commons

In 2021-22, through funds from the Official Languages in Education Program, all schools received materials to implement their Library Learning Commons (LLC). Schools received literacy resources, for both the LLC and classroom libraries. This is a continuation of strategies to promote student reading. Other resources purchased included furniture and book display stands, material for maker spaces and media resources. All CSFP schools have now begun the transformation from traditional learning resources centre to library learning commons. This is in line with RTL, as well as with UDL. It also is reflective of the cross-disciplinary approach to learning, with an emphasis on technology integration and student choice and autonomy in terms of activity and where/how learning occurs.

Indicator: Increased emphasis on oral communication

One of the areas identified by schools as a need post-COVID 19 was students' oral communication skills. Some of this could be traced to the phenomenon of linguistic insecurity, where students' negative perceptions of their accents and their ability to communicate in French prove to be a hindrance. Some of this was also a direct result of the closures linked to the pandemic, dating back to the spring of 2020. In 2021-22, two of the schools continued to encourage students use of French through positive behavioural supports. In addition, the *agent de construction identitaire* (agent for francophone cultural identity), hired in September 2021, carried out activities in all schools which encouraged student participation in oral French and which supported students in finding their identity as Francophones. This individual worked with the educational team at district office and with teaching staff of each school to organize activities which also had links to curricula, while developing students' francophone culture. This included, for example, coaching badminton and organizing an art club at one of the high schools to bring oral French to a co-curricular domain, into a more social, non-academic area. The *Concours d'art oratoire* (public speaking) continued in each school; and in May, 2022, the agent coordinated the provincial *Concours d'art oratoire*. She also organized photography workshops for students in each school, culminating with a photo exhibit that allowed students to share photos of their regions. The agent for francophone cultural identity also coordinated the schools' projects under the national micro-grants programs Vice Versa (entrepreneurship, sports, health, environment, etc.) and PassepART (arts, culture, heritage). These programs offered a maximum of \$2,000 each to develop projects with community groups. These activities were a vehicle for students to develop their francophone identity and, moreover, created opportunities for students to develop their oral expression in non-academic settings. Another result of these projects was the strengthening of links between the schools and francophone organizations in the different communities, as the organization was responsible for the funding requests. Some examples of projects were a sensory path throughout École des Grands-Vents (with l'Association communautaire francophone de Saint-Jean), outdoors sports and games at Écoles Sainte-Anne and Notre-Dame-du-Cap (with l'Association régionale de la côte ouest), outdoor winter activities at École Boréale (with Franco-Jeunes), board games/socializing at École Sainte-Anne (with l'Association régionale de la côte ouest).

Indicator: Continued implementation of technological improvements

The purchase of technology tools continued in 2021-22, such that each student had access to either a tablet or a laptop at all times. The CSFP is currently operating on 1:1 technology access for students. To facilitate school-wide use of technology, wi-fi was improved in schools and district office with the installation of more powerful routers. For students, this has meant that the on-line environment is more

stable, thereby supporting student learning, notably for on-line courses. As well, interactive white boards were updated in a number of classrooms.

Professional learning in areas of technology continued in 2021-22. This included, for instance, in assistive technology, in the utilisation of SMART technologies and continued support for Google Suite in Education.

2022-23 Objective:

By June 30, 2023, the CSFP will have further implemented programming and practices to increase student success.

Indicators:

- Continued implementation of literacy and numeracy support through the Responsive Teaching and Learning initiative
- Continued implementation of technological improvements
- Continued emphasis on oral communication

ISSUE 2: WELL-BEING OF STUDENTS AND STAFF

In support of the Safe and Caring Schools initiative, the CSFP continues to promote safe and caring learning environments. In 2021-22, the CSFP put in place strategies and initiatives to address both student and staff well-being. The focus on social and emotional learning as one of the foundations of RTL, as well as the shift to a non-justificative model of identifying students' needs, resulted in a more proactive approach to dealing with students' needs. In addition, the district began the process of identifying needs and supporting the well-being of staff.

Goal: By June 30, 2023, the CSFP will have enhanced school environments to ensure healthy, safe and respectful learning and work environments free of violence, harassment, bullying and discrimination.

2021-22 Objective:

By June 30, 2022, the CSFP will have continued to implement practices promoting student and staff well-being.

Indicator: Continued implementation of school-based well-being initiatives

In 2021-22, CSFP schools continued their participation in the Healthy Schools Healthy Students project. Health and well-being were supported using the Comprehensive School Health framework of the Pan-Canadian Joint Consortium for School Health. All schools have completed the Healthy School Planner, an evaluation tool from the framework which identifies areas for growth within a school. Some of the projects which were instituted arising from the results of the school planner included having students prepare the breakfasts for the school's breakfast club, hydroponic gardening so that students learn about gardening and healthy foods and increasing physical activity opportunities for students, including yoga and physical conditioning as well as after-school badminton. Another example of a project initiated by students is the redevelopment of one school's playground into an area for safe play with new development (e.g., a basketball area, soccer nets). Using board games to encourage students' social skills and interactions was another example of a project developed from the results of the evaluation. The funds for these projects came from the Department of Children, Seniors and Social Development

(CSSD). These projects, among others, will continue in 2022-23. Projects developed under the Comprehensive School Health framework promoted the overall well-being of students, including physical, social and emotional well-being. They also represented opportunities to develop student leadership. Three schools, one per each of the district's regions, were also selected to develop a broader project, the planning for each continued in 2021-22. One example is the development of a community greenhouse. The project highlights student leadership, healthy eating and community engagement.

Indicator: Continued to promote and support social and emotional learning of students and staff
In 2021-22, the CSFP laid the groundwork for a return to the implementation of the anti-bullying resources *DIRE* and *MENTOR*. The district purchased annual licences for K-6 schools, *DIRE* modules for kindergarten and primary, *MENTOR* modules for elementary and implementation guides for schools. These will be implemented in 2022-23.

In 2021-22, a website entitled *La cyberintimidation, c'est NON pour moi!* was created to educate students on how to prevent and combat cyberbullying. Students could choose to complete a survey to determine if they were the targets of cyberbullying. They also had access to resources if they determined they were targets of cyberbullying. In addition, the site includes activities and games related to cyberbullying.

An overview of the safety policies and measures in place in school was completed in 2021-22. This included an analysis of lockdown procedures and an overview of procedure in cases of local threat. This report identified the need to review and to harmonize all security procedures for the district's facilities.

During the fall of 2021-22, the CSFP engaged all staff (teaching and non-teaching) in a survey related to staff satisfaction. The survey, developed by Descormiers Intelligence d'affaires, in collaboration with the Director of Education and a board trustee, included questions related to the following areas: communication, professional learning, workload, recognition of employees, guidance and support from one's immediate supervisor, management of the organization, salary, pay equity, benefits, workplace conditions, work-life balance, workplace atmosphere, COVID-19 measures put in place by the employer, overall work experience and mobilisation of employees. The participation rate was 67%, with 55% of surveys being completed. The rate of satisfaction indicated by the survey was 71.92%. The four most important areas for CSFP employees were recognition of employees, the administration of the CSFP, professional learning and communications within the CSFP. A committee was established during the spring of 2022 to address issues and concerns, and to create an action plan, arising from the survey results. One action instituted in the spring of 2022 was a program of recognition of staff for their years of service. Staff members received a certificate of recognition and a gift for 5, 10, 15, 20 and 25 years of service with the CSFP.

Indicator: Continued to update and enforce staff policies on violence, harassment, bullying and discrimination

Policy work continued in 2021-22, with the revision and development of policies and procedures. The policies developed in 2020-21, which related to workplace harassment and to workplace violence, were approved by the board of trustees and were communicated to staff and schools.

2022-23 Objective:

By June 30, 2023, the CSFP will have further implemented practices promoting student and staff well-being.

Indicators:

- Further implemented initiatives to support students' social and emotional well-being
- Further implemented initiatives to support staff well-being

ISSUE 3: GROWTH, OUTREACH AND COMMUNITY ENGAGEMENT

In 2021-22, the CSFP continued to encourage growth to increase the student population at all levels. The CSFP worked with other francophone organizations to organize and implement projects in the schools. This created important links and led to a more unified francophone presence within the province. This united front is essential in a minority-language situation to maintain a critical mass. Working with community groups to implement projects is also essential to supporting students' francophone identity and culture. It also provides an avenue for students to make practical use of French in a community, real-life context. This validates learning in French, particularly in a minority language setting.

Goal: By June 30, 2023, the CSFP will have enhanced outreach and community engagement to recruit and retain more students and staff within the Francophone community.

2021-22 Objective:

By June 30, 2022, the CSFP will have continued to implement activities to promote growth and engagement of the Francophone community.

Indicator: Continued implementation of communication strategies to increase the visibility of the CSFP

In 2021-22, the manager of communications continued the page *La chronique de nos écoles* in the newspaper *Le Gaboteur*. This page highlights activities in the CSFP's schools and is always well-received by the students and their families.

In the spring of 2022, a promotional video was produced for a publicity campaign through Saltwire, highlighting the advantages of a French First Language education through the CSFP. These advertisements ran on the Saltwire website for a month, and obviously increased the visibility of the CSFP to the general public.

In the spring of 2022, grade 7 students from École Rocher-du-Nord participated in the annual Sharing our Cultures/À la découverte de nos cultures. Students prepared presentations related to francophone or their cultural group. The projects were displayed at the Rooms, where the public had the opportunity to view the projects and meet students from the CSFP. This was a positive activity for increasing the visibility of the CSFP through the presentations of our grade 7 ambassadors.

Indicator: Continued implementation of initiatives to increase student population

In April 2022, the manager of communication increased publicity for Bon Départ. The program was highlighted, for instance, on the homepage of the district's website. This resulted in an increase in enrolment at École des Grands-Vents.

Another initiative which has had a positive effect is the expansion of the intermediate course list, with Technology and Home Economics being added to the school in Labrador City. Offering similar courses as the NLESD has been an incentive to maintaining students through intermediate and senior high grades.

In the spring of 2022, the CSFP voted to support the request of the Centre de petite enfance et familles (CPEF), in collaboration with the Health Network (Réseau Santé) of the Fédération des francophones de Terre-Neuve-et-Labrador (FFTNL) and COMPAS (a group offering support to Francophone newcomers), to enlarge the space occupied by the daycare Les P'tits Cerfs-Volants, so that more families can be accommodated. This is an important factor for the recruitment of students for the schools in St. John's. In addition, the CPEF has plans to offer a pre-school program, again an important factor in increasing the enrolment in the CSFP's schools.

Indicator: Continued implementation of initiatives to recruit and retain staff.

In 2021-22, activities focused on recruitment of staff, given the fact that there were several positions unfilled and the lack of substitute teachers. The manager for Human Resources participated in on-line job fairs in an effort to recruit teacher candidates. As well, the manager participated in information sessions related to immigration and to hiring international candidates through Immigration, Refugees, and Citizenship Canada (IRCC). In order to better serve staff, the manager of HR participated in training for the new insurance regime of Canada Life and for Provident 10, the pension service for staff. This enabled effective delivery of service for staff.

2022-23 Objective:

By June 30, 2023, the CSFP will have further implemented activities to promote growth and engagement of the Francophone community.

Indicators:

- Further implemented communication strategies to increase the visibility of the CSFP
- Further implemented initiatives to increase student population
- Further implemented initiatives to recruit and retain staff

ISSUE 4: BOARD GOVERNANCE

The CSFP is governed by a Board comprised of nine elected trustees. Their role is to work within a framework as defined in the *Schools Act, 1997*. The executive committee meets regularly, as it is the only sub-committee that is mandatory under the current *Schools Act, 1997*. The Board established additional sub-committees for finance, construction, policies and elections. The last of these committees met to develop a proposal for the Department of Education for future elections of trustees. The current Board of Trustees agreed to fulfil its mandate until the next elections.

Goal: By June 30, 2023, the CSFP will have enhanced its board governance and increased the visibility of its trustees within the Francophone community.

2021-22 Objective:

By June 30, 2022, CSFP trustees will have continued to implement initiatives to improve board governance.

Indicator: Continued professional training for trustees

In 2021-22, three members of the board of trustees participated in the annual conference of the FNCSF (National francophone school boards association). The conference was held virtually from October 28-

30, 2021, under the theme of “One Community, One School.” Trustees participated in sessions related to governance and COVID-19:

- a session on the steps on using census data to better identify rightsholders and the Supreme Court of Canada judgment on the notion of true equivalence in education to request new schools;
- being a more effective school representative, in terms of acting as a decision maker;
- creating diversity among board trustees by encouraging individuals from diverse backgrounds to become members of a board of trustees;
- lessons learned from COVID-19 lockdowns and how student learning can progress if lockdowns reoccur.

Indicator: Continued implementation of communication activities between trustees and school communities

In 2021-22, the trustees began the process of increasing their visibility and communication activities. They have populated the page *Gouvernance* on the website with their photos and their contact information. Due to competing priorities and personnel constraints in the area of communications, this project was not completed ; the biographies are yet to be published.

Indicator: Further adoption of policies related to finances, human resources, administration, governance, and student services.

In 2021-22, the CSFP continued the revision and creation of policies. Several of the policies related directly to governance (*Fonctionnement du conseil scolaire, Conflit d'intérêt, Élaboration d'une politique*), others to Human Resources (*Reconnaissance des employés, Dossiers d'employés*), others to administration and student services (*Utilisation des médias sociaux, Utilisation des dispositifs numériques*).

2022-23 Objective:

By June 30, 2023, the CSFP will have further implemented initiatives to improve board governance.

Indicators:

- Continued professional training for trustees
- Continued implementation of communication activities between trustees and school communities
- Further adoption of policies related to finances, HR, administration, governance, and student services

OPPORTUNITIES AND CHALLENGES

Opportunities

In 2021-22, Transportation and Infrastructure began the process of renovating and converting the former School for the Deaf to become the second school for the greater St. John's metropolitan area. The school, École Rocher-du-Nord, will remain a 7-12 school for 2022-23, with the school moving to a K-12 configuration in 2023-24, serving the K-6 population for the western area of St. John's, extending to Paradise and CBS.

Challenges

The nation-wide teacher shortage has proven to be a major challenge to the CSFP's recruitment of teachers and other personnel. This is particularly evident in rural and remote areas, where two positions remained unfilled for the 2021-22 academic year, and where short- or long-term positions in remote areas were unfilled for several weeks. Teacher recruitment is an ongoing challenge. The CSFP is in competition not only with other francophone school districts, but also with anglophone school districts for their French Immersion classes.

Retention of high school students has been a challenge. One of the challenges of the CSFP is that every student in the province can attend an English-language school; thus, there is always another "automatic" option for our students. It is important that the board offer similar (if not identical) courses to the NLESD, and implement projects and initiatives, such as those previously mentioned through Vice-Versa and PassepART. Supporting students in developing their leadership skills and their cultural identity may also be key in the retention of students. In this regard, the agent for cultural identity has certainly played an important role.

SUMMARY

In the Annual Report 2021-22, the CSFP reports on its accomplishments and challenges over the past year, and its plans for the next school year. This past year was the second year of implementing the Strategic Plan 2020-23. Overall, the CSFP is satisfied with the progress made in achieving Strategic Plan objectives over the past year.

The CSFP will continue to make progress in achieving its goals in the coming 2022-23 school year by focusing on the following: Success of Francophone Minority Students; Well-being of Students and Staff; Growth, Outreach and Community Engagement; and Board Governance.

ANNEX A - SCHOOLS ACT, 1997

Duties of boards

75. (1) A board shall:

- (a) organize and administer primary, elementary and secondary education within the district;
- (b) provide for the instruction of students either by the establishment of a program in its schools or by making an arrangement with another board or with another educational body in Canada;
- (c) determine policy for the effective operation of primary, elementary and secondary schools in the district;
 - (c.1) promote a safe and caring learning environment for schools in the district;
- (d) ensure that policies and guidelines issued by the minister relating to special education for students are followed in schools under its jurisdiction;
- (e) ensure adequate supervision of all students enrolled in its schools during the period for which the Board is responsible for those students;
- (f) develop a policy on employment equity and a plan for implementing the policy;
- (g) appoint and dismiss employees;
- (h) appoint and assign duties of teachers;
- (i) adopt personnel policies which shall follow the personnel administration procedures of the government of the province, with the necessary changes, unless other policies are approved, in writing, by the minister;
- (j) formulate policies for evaluating employees;
- (k) arrange for the bonding of the assistant director of finance and administration and other persons employed by the Board whose duties include the collecting, receiving or depositing of money belonging to the Board;
- (l) purchase or otherwise acquire, subject to the prior written approval of the minister, real property that it requires;
- (m) ensure that those programs or courses of study, including courses in religious education, and the materials prescribed or approved by the minister are followed in the schools under its control;
- (n) ensure that each school within its district maintains adequate program and performance standards;
- (o) establish policies for student evaluation and student promotion;
- (p) establish priorities for school construction, maintenance and repair and make recommendations to the minister;
- (q) make known to the public and enlist the support of the public for board policies and programs;
- (r) transmit to the minister all records and returns required by this Act and other reports and returns that the minister may require;
- (s) where the Board considers it necessary, arrange for a system of transportation of students to and from schools;
- (t) where arrangements are made by it for the transportation of students, ensure that all vehicles engaged in carrying students to and from school are
 - (i) in good mechanical condition
 - (ii) have adequate liability insurance, and
 - (iii) that an appropriate bus safety program is offered to students who are transported by bus;
- (u) insure and keep insured all its buildings and equipment and obtain insurance indemnifying it against liability in respect of a claim for damages or personal injury;
- (v) admit, at all reasonable times and subject to the terms of an agreement between it and the Memorial University of Newfoundland, a student enrolled in the Faculty of Education or School of Physical Education and Athletics at that University to a school under its control for the purpose of observation and the practice of teaching;

- (w) admit, at all reasonable times and subject to the terms of an agreement between it and a college or institute, a student enrolled in a training program for student assistants, to a school under its control for the purpose of observation and activities associated with a work term;
 - (x) organize and administer a school in an institution, where directed to do so by the minister;
 - (y) comply with a policy directive of the minister; and
 - (z) immediately inform the minister in writing of a vacancy in the position of director, associate director or assistant director.
- (2) Notwithstanding paragraph (1)(g), an emergency supply shall not be employed or appointed to teach without the permission of the minister.
- (3) A board shall be responsible to the minister for the expenditure of public funds, the conduct of programs of instruction, and evaluation required by the minister and for the maintenance of adequate program and performance standards in schools in the district.
1997, c S-12.2, s 75; 2013, c 25, s 7

Powers of boards

76. (1) A board may:

- (a) employ persons that the Board considers necessary for its operations and to carry out its objects;
- (b) enter into agreements for the purpose of carrying out its functions under this Act;
- (c) permit a school building under its control to be used outside of school hours, where this does not interfere with the regular conduct of the school;
- (d) assess a person or group a fee for use of a school under paragraph (c);
- (e) require a student, believed by a teacher to be suffering from a communicable disease or a physical or mental condition which might endanger an employee of the Board or other students, to be examined by a medical practitioner or other professional person appointed or approved by the Board and, upon the recommendation of the medical practitioner or that other professional person, exclude that student from school until a certificate acceptable to the Board is obtained from a medical practitioner or that other professional person permitting that student to return to school, but an exclusion or extension of an exclusion shall be reviewed by the Board within 25 school days;
- (f) by notice, in writing, require an employee or other person to undergo a physical examination by a medical practitioner appointed or approved by the Board or a psychological examination by 2 medical practitioners or 2 psychologists registered under the Psychologists Act and to submit a certificate acceptable to the Board signed by the medical practitioners or psychologists setting out the conclusions regarding the physical or mental health of that employee or person;
- (g) summarily dismiss an employee or other person who within 14 days from the date of receiving a notice under paragraph (f) has not made a reasonable attempt to obtain the examination;
- (h) where a certificate submitted to a board under paragraph (f) shows that an employee or other person's physical or mental health would be injurious to an employee of the Board or the students, direct the employee or other person to take sick leave or other earned leave or, where he or she has no sick leave or other earned leave or the sick leave or other earned leave is exhausted, require the employee or other person to take unpaid leave;
- (i) suspend from work, with or without pay, an employee or other person who is charged with an offence that in the opinion of the Board would make that employee or other person unsuitable to perform his or her duties;
- (j) provide, subject to the written permission of the parent of the student concerned and in conjunction with the appropriate officials responsible for traffic control in the area, a system of school patrols in which a student may assist in the control of motor vehicle traffic on highways or elsewhere so far as the traffic may affect a student going to or from the school;
- (k) raise money, subject to the prior written approval of the minister, upon its corporate credit and for the purpose of the Board;
- (l) sell or lease property for the purpose of the Board, subject to the prior written approval of the minister;
- (m) levy a fee for the transportation of students; and
- (n) become a member of a provincial association of school boards and pay a required membership fee.

(2) Notwithstanding section 75 or subsection (1) of this section, a board may close a school only after the parents of students affected have been given an opportunity to make representations to the Board.
1997, c S-12.2, s 76

Composition of the conseil scolaire

95. (1) The conseil scolaire shall be elected in the same manner and at the same time as board elections are held under or at the time the minister directs on the recommendation of the conseil scolaire.

(2) Notwithstanding paragraph (1),

(a) employees of the conseil scolaire;

(b) a person who has a contract with, or an interest in a contract with, the conseil scolaire; and

(c) unless prior written approval is given by the minister, employees of the department of the government responsible for education are not eligible for election to the conseil scolaire.

(3) The number of trustees to be elected, not exceeding 12, shall be set and may be changed by order of the minister on the recommendation of the conseil scolaire.

(4) Notwithstanding subsection (3), the first elected conseil scolaire shall comprise 10 trustees elected as follows:

(a) 4 from the conseil d'école de Port au Port;

(b) 2 from the conseil d'école de l'ouest du Labrador ;

(c) 2 from the conseil d'école de l'est du Labrador; and

(d) 2 from the conseil d'école de St. John's.

(5) [Rep. by 2016 c 35 s 2]

1997, c S-12.2, s 95; 2016, c 35, s 2

Building funds

100. The minister shall pay out money voted by the Legislature for the construction, extension and equipment of French first language schools in accordance with the recommendations of the conseil scolaire.

1997, c S-12.2, s 100

Conseil d'école – voting members

102. (1) There shall be a conseil d'école responsible for each French first language school.

(2) The number of elected members comprising a conseil d'école, not exceeding 9, and each school for which the conseil d'école is responsible, shall be set and may be changed by order of the minister on the recommendation of the conseil scolaire.

(3) Notwithstanding subsection (2), the first elected

(a) conseil d'école de Port au Port shall be responsible for each French first language school located in Mainland and Cape St. George;

(b) conseil d'école de l'ouest du Labrador shall be responsible for each French first language school located in Labrador City or Wabush;

(c) conseil d'école de l'est du Labrador shall be responsible for each French first language school located in Happy Valley–Goose Bay; and

(d) conseil d'école de St. John's shall be responsible for each French first language school located in St. John's.

(4) A parent of

(a) a student enrolled in a French first language school;

(b) a child registered to attend a French first language school; and

(c) a child who is eligible under this Act to be registered to attend a French first language school and who is not registered in another school

may vote in an election of members to a conseil d'école responsible for that school.

(5) A candidate for election to a conseil d'école shall be

(a) at least 18 years of age;

(b) a citizen of Canada or a lawful resident of Canada;

- (c) a resident of the province; and
 - (d) nominated by a person eligible to vote in an election of members to that conseil d'école.
 - (6) The principal of or a teacher in a French first language school is not eligible to be a candidate for election under this section to the conseil d'école responsible for that school.
 - (7) The director of the conseil scolaire is not eligible to be a candidate for election to a conseil d'école.
 - (8) Where fewer members are elected to a conseil d'école than the number set by order of the minister, the minister shall on the recommendation of the conseil scolaire or the interim conseil scolaire established under section 114 appoint the number necessary to satisfy the order.
 - (9) A member elected or appointed to a conseil d'école under this section shall be a voting member of the conseil d'école.
 - (10) The election of members to a conseil d'école shall be held at the same time as elections of the conseil scolaire are held under section 95 or at the time the minister directs on the recommendation of the conseil scolaire and the term of office of a member elected to a conseil d'école shall be the same as that of a trustee.
- 1997, c S-12.2, s 102; 2016, c 35, s 6

ANNEX B - FINANCIAL STATEMENTS

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR
CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022**

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Statement of Management Responsibility

The consolidated financial statements of Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador (the "School District") have been prepared by management in accordance with Canadian Public Sector Accounting Standards and provincial reporting legislation and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the consolidated financial statements and related schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the consolidated financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of Directors of the School District is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a periodic basis and external audited financial statements yearly.

The external auditors, MNP LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the consolidated financial statements. The external auditors have full and free access to financial management of the School District and meet when required.

The accompanying independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of the Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador:

Michael Clair

Signature of the Chairperson of the Board - Mr. Michael Clair

July 10, 2023

Date Signed

Selena Mell

Signature of the Director of Education - Ms. Selena Mell

July 10, 2023

Date Signed

INDEPENDENT AUDITOR'S REPORT

To the Members and Board of Directors of the Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador

Opinion

We have audited the accompanying consolidated financial statements of Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador, which comprise the statement of financial position as at June 30, 2022 and the consolidated statements of operations, and accumulated surplus, change in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador as at June 30, 2022, and the consolidated results of its operations and consolidated cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards (PSAS).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador in accordance with ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matters

Management is responsible for the other information, comprising the annual report, which is expected to be made available to us after the date of this auditor's report.

Our opinion on the consolidated financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

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

In preparing the consolidated financial statements, management is responsible for assessing Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Mount Pearl, Newfoundland and Labrador

July 10, 2023

MNP LLP
Chartered Professional Accountants

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022**

FINANCIAL ASSETS

	<u>2022</u>	Restated note 3 <u>2021</u>
Bank	\$ 1,144,170	\$ 1,226,700
Short term investments	-	5,030
Accounts receivable (Note 9)	981,796	812,611
Harmonized sales tax receivable	<u>55,833</u>	<u>49,583</u>
	<u>2,181,799</u>	<u>2,093,924</u>

FINANCIAL LIABILITIES

Due to the Government of Newfoundland and Labrador	203,952	236,494
Accounts payable and accruals (Note 10)	262,950	263,301
Summer pay liability (Note 5)	686,797	693,296
Deferred revenue (Note 18)	603,519	568,728
Repayable deposits (Note 7)	13,000	15,822
Asset retirement obligation (Note 17)	4,501,898	4,501,898
Employee future benefits		
Accrued sick leave (Note 8)	582,999	596,445
Other (Note 13)	<u>261,110</u>	<u>289,897</u>
	<u>7,116,225</u>	<u>7,165,881</u>
Net Debt	<u>(4,934,426)</u>	<u>(5,071,957)</u>

NON-FINANCIAL ASSETS

Tangible Capital assets (Schedule 7)	7,935,223	8,029,783
Prepaid expenses	<u>-</u>	<u>1,109</u>
	<u>7,935,223</u>	<u>8,030,892</u>
Accumulated surplus (Note 12)	<u>\$ 3,000,797</u>	<u>\$ 2,958,935</u>

Approved:

Michael Clair Chair

Salma Mycel

Director of Education

See accompanying notes to the consolidated financial statements

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
JUNE 30, 2022**

	Budget (Note 16)	Actual	Restated note 3
	2022	2022	Actual
	<u>2022</u>	<u>2022</u>	<u>2021</u>
Revenue (Schedule 1)			
Provincial Government Grants	\$ 10,016,600	\$ 10,198,831	\$ 9,795,451
Grants - Official Languages in Education Projects	1,257,000	1,197,051	1,058,062
Ancillary Services	206,000	208,572	206,142
Miscellaneous	<u>8,950</u>	<u>45,679</u>	<u>10,240</u>
Total revenue	<u>11,488,550</u>	<u>11,650,133</u>	<u>11,069,895</u>
Expenses			
Administration (Schedule 2)	677,050	789,152	656,458
Instruction (Schedule 3)	6,276,650	6,421,091	6,154,872
Operations and Maintenance (Schedule 4)	2,396,050	1,850,718	2,038,243
Pupil Transportation (Schedule 5)	1,063,300	1,102,645	1,171,895
Ancillary Services (Schedule 6)	241,750	247,614	234,820
Pupil Services - Official Languages in Education Projects (Schedule 8)	<u>1,257,000</u>	<u>1,197,051</u>	<u>1,058,062</u>
Total expenses (Note 10)	<u>11,911,800</u>	<u>11,608,271</u>	<u>11,314,350</u>
Annual surplus (deficit)	(423,250)	41,862	(244,455)
Accumulated surplus, beginning of year	<u>2,958,935</u>	<u>2,958,935</u>	<u>3,203,390</u>
Accumulated surplus, end of year (Note 12)	<u>\$ 2,535,685</u>	<u>\$ 3,000,797</u>	<u>\$ 2,958,935</u>

See accompanying notes to the consolidated financial statements

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT
JUNE 30, 2022**

	<u>Budget (Note 16) 2022</u>	<u>Actual 2022</u>	Restated note 3 <u>Actual 2021</u>
Annual surplus (deficit)	\$ (423,250)	\$ 41,862	\$ (244,455)
Acquisition of tangible capital assets	-	(498,067)	-
Amortization of tangible capital assets	-	481,687	464,790
Net change in prepaid expenses	-	1,110	(1,112)
Write down of capital assets	<u>-</u>	<u>110,939</u>	<u>-</u>
Change in net debt	(423,250)	137,531	219,223
Net debt, beginning of year	<u>(5,071,957)</u>	<u>(5,071,957)</u>	<u>(5,291,180)</u>
Net debt, end of year	<u><u>\$ (5,495,207)</u></u>	<u><u>\$ (4,934,426)</u></u>	<u><u>\$ (5,071,957)</u></u>

See accompanying notes to the consolidated financial statements

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
CONSOLIDATED STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2022**

Cash from (used for)	<u>2022</u>	<u>2021</u>
Operating Transactions		
Annual surplus (deficit)	\$ 41,862	\$ (244,455)
Items not affecting cash		
Amortization	481,687	464,790
Accounts receivable	(169,190)	(120,435)
Write off of capital asset	110,939	-
Harmonized sales tax receivable	(6,250)	(13,746)
Prepaid expenses	1,114	(1,114)
Due to Government of Newfoundland and Labrador	(32,542)	(263,248)
Accounts payable and accruals	(350)	86,029
Repayable deposits	(2,822)	6,000
Summer pay liability	(6,499)	50,212
Accrued severance pay	-	(19,872)
Accrued sick leave	(13,446)	2,976
Other employee future benefits	(28,787)	33,586
Deferred revenue	<u>34,791</u>	<u>(12,810)</u>
	<u>410,507</u>	<u>(32,087)</u>
Capital asset transactions		
Additions to tangible capital assets	<u>(498,067)</u>	<u>-</u>
	<u>(498,067)</u>	<u>-</u>
Investing activities		
Short term investments	<u>5,030</u>	<u>-</u>
Decrease in cash	<u>(82,530)</u>	<u>(32,087)</u>
Cash, beginning of year	<u>1,226,700</u>	<u>1,258,787</u>
Cash, end of year	<u><u>\$ 1,144,170</u></u>	<u><u>\$ 1,226,700</u></u>

See accompanying notes to the consolidated financial statements

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

1. Nature of Operations

The Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador (CSFP or “the District”) is the sole public Francophone school board in Newfoundland and Labrador. According to Article 23 of the Canadian Charter of Rights and Freedoms, the Board provides French-first-language education to the children of eligible right-holders. The Board services the entire province of Newfoundland and Labrador and it possesses the same authority as the English public school board of the province, but with an extra mandate to promote the French language and culture.

2. Significant Accounting Policies

The accompanying consolidated financial statements have been prepared in accordance with Canadian generally accepted accounting principles for the public sector which are represented by standards issued by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada (CPA Canada).

A summary of significant accounting policies adopted by the Board is as follows:

- a) These consolidated financial statements reflect the assets, liabilities, revenues and expenses of the District. This reporting entity comprises all organizations controlled by the District and accountable to the administration and their own financial affairs and resources. The entities being consolidated consist of the district and the schools it controls.
- b) Cash and cash equivalent include balances with banks and short-term investments. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.
- c) Assets are classified as either financial or non-financial. Financial assets are assets that could be used to discharge existing liabilities or finance future operations. Non-financial assets are acquired, constructed or developed assets that do not normally provide resources to discharge existing liabilities but are employed to deliver government services, may be consumed in normal operations and are not for resale in the normal course of operations. Non-financial assets include tangible capital assets and prepaid expenses.
- d) The District's main source of funding is derived from the Government of Newfoundland and Labrador Department of Education (the Department). The Department provides funding for operations, pupil transportation and teacher salaries. Funding for capital expenditures and major alterations or improvements is provided by the Department of Transportation and Infrastructure. Government transfers with stipulations restricting their use are recognized as revenue when the transfer is authorized, and the eligibility criteria are met. When the transfer gives rise to an obligation that constitutes a liability, the transfer is recognized when the liability is settled. Interest income is recognized as it is earned.
- e) Tangible capital asset additions are recorded at full cost and are amortized over their useful lives. Tangible capital asset are not amortized until they are put into use.

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

- f) Capital assets are amortized using the straight line method based on the following number of years:
- | | |
|------------------------|----------|
| School Buildings | 40 years |
| Furniture | 10 years |
| Equipment | 10 years |
| Computers | 4 years |
| Leasehold improvements | 5 years |
- g) The School Board has acquired, in certain cases, land for its buildings without cost. In other cases, the Board obtained authorization to use the land without ownership, as long as the properties are used for educational purposes. Finally, in cases where the land is Board property and value determinations were not possible, a nominal value was recorded.
- h) The Government of Newfoundland and Labrador processes the payrolls and remits the source deductions directly to the appropriate agencies for all principals, teachers, student assistants, board management and program specialists. The amounts recorded in the consolidated financial statements represent gross salaries and employee benefits as reported by the Department for the year.
- i) All permanent employees of the Board are covered by pension plans administered by the Government of Newfoundland and Labrador. Contributions to these plans are required from both the employee and the Board. Post retirement obligations to employees are the responsibility of the Government of Newfoundland and Labrador. For pensions, employer contributions are recognized in the accounts on a current basis.
- j) Employees of the CSFP are entitled to sick pay benefits which accumulate but do not vest. In accordance with Public Sector Accounting Standards for post-employment benefits and compensated balances, the CSFP recognizes the liability in the period in which the employee renders service. The obligation is actuarially determined using assumptions based on management's best estimates of the probability of use of accrued sick leave, future salary and wage changes, employee age, the probability of departure, retirement age, the discount rate and other factors. Discount rates are based on the Province's long-term borrowing rate. Actuarial gains and losses are recognized over time, per the actuarial calculation, through the consolidated statement of operations.
- k) The District conducts its business through six reportable segments: Administration, Instructional, Operations and Maintenance, Transportation, Ancillary Services and Pupil Services. These operating segments are established by senior management to facilitate the achievement of the District objectives, to aid in resource allocation decisions, and to assess operational performance.

For each reported segment, revenue and expenses represents both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the preparation of segmented financial information.

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements. Inter-segment transfers are recorded at their exchange amount.

- l) In preparing the consolidated financial statements for the Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador, management is required to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from these estimates.

Examples of significant estimates include:

- the liability for employee future benefits
- providing for amortization of tangible capital assets
- the estimated useful lives of tangible capital assets

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

- n) The District accounts for an asset retirement obligation in the period during which a legal obligation associated with the retirement of the tangible capital asset is incurred and when a reasonable estimate of this amount can be made. The asset retirement obligation is initially measured at the best estimate of the expenditure required to settle the present obligation at the consolidated balance sheet date. A corresponding amount is added to the carrying amount of the related asset and is then amortized over its useful life.

At each consolidated balance sheet date, the asset retirement obligation is reviewed and adjusted to reflect the current best estimate of the liability. Such adjustments may result from changes in the assumptions used to estimate the undiscounted cash flows required to settle the obligation, including changes in estimated probabilities, amounts and timing of settlement, as well as changes in the legal requirements of the obligation and in the discount rate. These changes are recognized as an increase or decrease in the carrying amount of the asset retirement obligation, with a corresponding adjustment to the carrying amount of the related asset.

- o) Effective July 1, 2022 the School Board will be required to adopt PS3400 Revenue. Under the standard, transactions that include performance obligations are identified as "exchange contracts" while those that do not have performance obligations are identified as "non-exchange contracts". Revenues from exchange contracts are to be recognized when the underlying performance obligations have been satisfied while revenues from non-exchange contracts are to be recognized when received or receivable. This standard may be applied retroactively or prospectively and early adoption is permitted. The impact of adopting this standard on the School Board's financial results cannot be determined at this time.

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

3. Change in Accounting Policy

Asset retirement obligations

Effective July 1, 2021, the organization adopted Section 3280 of the Public Sector Accountings Standards handbook - *Asset Retirement Obligations*. This new standard provides guidance over the reporting of legal obligations associated with the retirement of long-lived tangible capital assets that are either currently in productive use or not longer in productive use and controlled by the organization, and costs associated with the retirement of these assets.

The standard is applicable for year ends beginning on or after April 1, 2022, however the organization has early adopted and is using the modified retroactive application with restatement of prior period comparative amounts. The impact on the organization's consolidated financial statements is summarized as follows:

	Previously Stated June 30, 2021	Increase (Decrease)	Restated June 30, 2021
Tangible Capital Assets	7,574,065	455,718	8,029,783
Asset Retirement Obligation	-	4,501,898	4,501,898
Amortization expense	420,404	44,387	464,791
Accumulated surplus - beginning	7,205,183	(4,001,783)	3,203,400

4. Financial Instruments

The Board's financial instruments consist of bank, short term investments, accounts receivable, accounts payable and accruals, amounts due to the Government of Newfoundland and Labrador, summer pay liability and repayable deposits. It is management's opinion that the Board is not exposed to significant interest rate, currency or credit risk arising from these financial instruments.

The carrying value of the Board's financial instruments approximate fair values.

5. Summer Pay Liability

The Board records a summer pay liability for teachers in the District. This liability relates to teacher's salaries earned during the school year but not fully paid to teachers until subsequent to June 30. Accordingly, the Board has recorded teachers' vacation pay receivable of \$686,797 in Accounts Receivable (2021 - \$693,296).

6. Insurance Subsidy

The cost of insuring school properties is incurred by the Provincial Government and no amount has been recorded in these consolidated financial statements to reflect this cost.

7. Repayable Deposits

The School Board collects performance bonds from suppliers for the provision of multi-year heating, ventilation and air conditioning maintenance contracts as well as for multi-year electrical, mechanical and snow clearing contracts. The balance as at June 30, 2022 is \$13,000 (2021 - \$15,882):.

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

8. Employee Future Benefits - Accrued Sick Leave

	<u>2022</u>	<u>2021</u>
Accrued benefit liability, beginning of year	\$ 596,445	\$ 593,469
Benefits expense		
Current service cost	40,875	19,323
Interest expense	10,624	14,643
Amortization of gain in period	(16,124)	(4,351)
Benefits paid	<u>(48,821)</u>	<u>(26,639)</u>
Total accrued benefit liability, end of year	582,999	596,445
Unamortized actuarial experience gain	<u>(189,983)</u>	<u>(164,772)</u>
Total accrued benefit obligation	<u>393,016</u>	<u>431,673</u>
Accrued benefit liability according to employee groups		
Teachers	521,519	529,525
Board employees	43,271	48,233
Student assistants	<u>18,209</u>	<u>18,687</u>
Total accrued benefit liability, end of year	\$ <u>582,999</u>	\$ <u>596,445</u>

The significant actuarial assumptions used in measuring the accrued sick leave and benefits expenses are as follows:

	<u>2022</u>	<u>2021</u>
Discount rate - benefit cost (%)	2.75	2.85

Rate of compensation increase is 3.75% for promotion and merit plus inflation as at June 30, 2022 (2021 - 3.5%)

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

9. Accounts Receivable	<u>2022</u>	<u>2021</u>
Provincial government	\$ 292,786	\$ 65,276
Provincial government - Summer pay - teachers (Note 5)	686,797	693,296
Language Rights Support Program	-	11,195
Travel advances and miscellaneous	<u>2,213</u>	<u>42,844</u>
	<u>\$ 981,796</u>	<u>\$ 812,611</u>
10. Accounts Payable and Accrued Liabilities	<u>2022</u>	<u>2021</u>
Trade payables	\$ 132,188	\$ 176,963
Accrued liabilities	85,110	46,698
Accrued salaries and benefits payable	<u>45,652</u>	<u>39,640</u>
	<u>\$ 262,950</u>	<u>\$ 263,301</u>
11. Expenses by Object	<u>2022</u>	<u>2021</u>
Salaries	\$ 6,807,664	\$ 6,531,676
Employee benefits	1,165,256	1,177,512
Supplies and services	2,792,561	2,922,552
Contract services and fees	285,850	162,550
Training	52,075	41,601
Rentals	20,581	12,302
Amortization	481,687	464,791
Interest	<u>2,597</u>	<u>1,356</u>
	<u>\$ 11,608,271</u>	<u>\$ 11,314,340</u>
12. Breakdown of Accumulated Surplus	<u>2022</u>	<u>2021</u>
Year end composition		
Restricted reserve - Centre des Grands-Vents (Note 14)	\$ -	\$ 19,762
Net investment in capital assets	7,935,223	8,029,783
Unfunded accrued sick leave (Note 8)	(582,999)	(596,445)
Unfunded asset retirement obligation	(4,501,898)	(4,501,898)
Unfunded paid leave - executive (Note 13)	(224,146)	(233,037)
School bank balances	144,900	123,150
Operating accumulated surplus	<u>229,717</u>	<u>117,620</u>
	<u>\$ 3,000,797</u>	<u>\$ 2,958,935</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

13. Employee Future Benefits - Other

Paid leave for executive staff and vacation pay benefits payable for Board office administration staff and janitorial staff are recorded in accordance with the benefit rates applicable to these groups.

Other employee future benefits is comprised of the following:

	<u>2022</u>	<u>2021</u>
Executive staff paid leave	\$ 224,146	\$ 233,037
Employee vacation pay	<u>36,964</u>	<u>56,860</u>
	<u>\$ 261,110</u>	<u>\$ 289,897</u>

14. Reserve

In accordance with leases with the tenants of the Centre scolaire et communautaire des Grand-Vents in St. John's, the CSFP maintains a reserve constituted of funds that management has designated as restricted for the future purchase of equipment and major renovations to this building. This reserve was eliminated in 2022.

15. Related party transactions

The CSFP is related through common ownership to all Province of Newfoundland and Labrador ministries, agencies, school districts, health authorities, and crown corporations. Transactions with these entities, unless disclosed separately, are considered to be in the normal course of operations and are recorded at the exchange amount.

16. Budget figures

Budget figures included in the consolidated financial statements were approved by the Board through the adoption of the annual budget on November 27, 2021.

17. Asset retirement obligations

The District's asset retirement obligations relates to asbestos and other contaminants in buildings that consist mainly of schools. The buildings have no set retirement date, however the useful lives of these buildings is 40 years, and the asset retirement obligations will be amortized straight-line over the remaining useful lives.

The liability estimate was based on research conducted by a third party. With regards to the buildings, the research found that the average cost to remove asbestos per square foot varied significantly based on when the buildings were constructed. As a result, the buildings were grouped based on the year of construction, and a cost applied based on the third party research.

The District has not escalated or discounted the costs associated with the asset retirement obligation as the date of retirement of each school is unknown. If the District had escalated and discounted the asset retirement obligations based on the remaining useful lives of the assets, the difference was found to be immaterial.

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

18. Deferred revenue

Deferred revenue represents funding designated for the specific purposes for which the revenue recognition criteria have not been met. The funding is deferred and included in revenue when authorized and all eligibility criteria have been met, provided there are no stipulations that give rise to a liability. Changes in the funding deferred to future periods are as follows:.

	<u>2022</u>	<u>2021</u>
Balance, beginning of year	\$ 568,728	\$ 581,524
Less amounts recognized as revenue in year	\$ (11,650,133)	\$ (11,069,895)
Add amounts funded during the year	<u>11,684,924</u>	<u>11,057,099</u>
Balance, end of year	<u>\$ 603,519</u>	<u>\$ 568,728</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 1 - REVENUES
YEAR ENDED JUNE 30, 2022**

	<u>Budget (Note 16) 2022</u>	<u>Actual 2022</u>	<u>Actual 2021</u>
Revenues			
Grants - Official Languages in Education			
Regular projects	\$ <u>1,257,000</u>	\$ <u>1,197,051</u>	\$ <u>1,058,062</u>
	<u>1,257,000</u>	<u>1,197,051</u>	<u>1,058,062</u>
Provincial government grants			
Regular operating grants	1,974,600	1,946,500	1,906,809
Acquisition of tangible capital assets	250,000	498,067	-
Major renovations to buildings	500,000	135,414	283,037
Special grants			
Official language monitor	45,000	29,883	46,370
Other	96,000	224,183	399,081
Salaries and benefits			
Executive	459,300	432,680	438,516
Regular teachers	5,105,000	5,183,120	4,983,063
Substitute teachers	265,000	341,833	287,606
Student assistants	130,000	146,114	128,048
Other	130,400	164,165	152,874
Pupil transportation			
Contracted	<u>1,061,300</u>	<u>1,096,872</u>	<u>1,170,047</u>
	<u>10,016,600</u>	<u>10,198,831</u>	<u>9,795,451</u>
Ancillary Services			
School revenue	70,000	83,883	78,741
Revenues from rental of schools and facilities -			
Grand-Vents	111,000	99,689	102,401
Other rental - ARCO - West Coast	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
	<u>206,000</u>	<u>208,572</u>	<u>206,142</u>
Miscellaneous			
Interest on investments	8,500	12,650	10,010
Language rights support program	-	11,195	-
Other - sundry	450	1,102	230
Insurance refund	<u>-</u>	<u>20,732</u>	<u>-</u>
	<u>8,950</u>	<u>45,679</u>	<u>10,240</u>
Total revenues	<u>\$ 11,488,550</u>	<u>\$ 11,650,133</u>	<u>\$ 11,069,895</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 2 - ADMINISTRATION EXPENSES
YEAR ENDED JUNE 30, 2022**

	<u>Budget (Note 16) 2022</u>	<u>Actual 2022</u>	<u>Actual 2021</u>
Salaries and benefits			
Director and Assistant Director	\$ 340,800	\$ 291,783	\$ 327,882
Board office personnel	198,500	197,626	201,585
Office supplies	3,000	3,710	2,696
Replacement furniture and equipment	7,000	8,659	3,534
Postage	4,750	2,732	4,829
Telephone/internet	10,000	8,956	8,503
Office equipment rentals and repairs	6,000	5,044	5,914
Bank charges	7,000	9,070	7,079
Repairs and maintenance - office buildings	4,000	3,552	951
Travel	10,000	9,651	1,923
Board meeting expenses	7,500	-	-
Professional fees - legal	20,000	142,343	26,178
Professional fees reimbursable	20,000	47,833	15,998
Professional fees - other	21,000	28,168	37,229
Advertising - recruitment	2,500	12,252	1,184
Membership dues	5,000	4,800	9,755
Relocation expenses	3,500	9,542	-
Miscellaneous	2,000	166	212
Training	3,500	511	6
Insurance	<u>1,000</u>	<u>2,754</u>	<u>1,000</u>
Total administrative expenses	<u>\$ 677,050</u>	<u>\$ 789,152</u>	<u>\$ 656,458</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 3 - INSTRUCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022**

	<u>Budget (Note 16) 2022</u>	<u>Actual 2022</u>	<u>Actual 2021</u>
Instructional salaries			
Teachers' salaries			
Regular	\$ 4,250,000	\$ 4,319,575	\$ 4,071,860
Substitutes	265,000	334,371	282,586
Senior Education Officer	138,500	131,367	138,424
Board pay	2,000	2,681	3,587
Employee benefits - general	750,000	750,985	795,719
School secretaries - salaries and benefits	243,800	253,523	213,717
Payroll tax	105,000	108,670	105,125
Other - salaries and benefits			
- program coordinators	140,000	111,919	132,197
Other - salaries and benefits - student assistants	<u>130,000</u>	<u>146,116</u>	<u>128,048</u>
	<u>6,024,300</u>	<u>6,159,207</u>	<u>5,871,263</u>
Instructional materials			
General supplies	22,500	26,371	22,142
Resource center materials - reimbursable	-	360	-
Teaching aids - reimbursable	15,000	18,200	69,337
Teaching aids	<u>32,500</u>	<u>18,717</u>	<u>25,171</u>
	<u>70,000</u>	<u>63,648</u>	<u>116,650</u>
Instructional furniture and equipment			
Replacement	25,000	27,918	32,078
Rentals and repairs	<u>9,750</u>	<u>9,794</u>	<u>9,469</u>
	<u>34,750</u>	<u>37,712</u>	<u>41,547</u>
Instructional staff travel			
Program co-coordinators	2,500	-	-
Teachers' travel	1,000	176	466
In-service and conferences	500	-	-
Refundable teachers' travel	<u>5,000</u>	<u>-</u>	<u>-</u>
	<u>9,000</u>	<u>176</u>	<u>466</u>
Other instructional costs			
French monitor program	48,800	32,698	50,269
Commission scolaire du Littoral services	50,000	68,928	54,217
Inclusion and adaptation	2,500	5,319	935
Secretaries - training	2,000	-	-
Secretaries - travel	2,000	713	306
Secretaries - equipment	2,000	-	363
Gymnasium rental	10,000	3,770	-
Student scholarships	800	-	700
KinderStart	500	498	-
	<u>118,600</u>	<u>111,926</u>	<u>106,790</u>
Amortization	<u>20,000</u>	<u>48,422</u>	<u>18,156</u>
Total instructional expenses	<u>\$ 6,276,650</u>	<u>\$ 6,421,091</u>	<u>\$ 6,154,872</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 4 - OPERATIONS AND MAINTENANCE EXPENSES (SCHOOLS)
YEAR ENDED JUNE 30, 2022**

	<u>Budget (Note 16) 2022</u>	<u>Actual 2022</u>	<u>Actual 2021</u>
Salaries - janitorial	\$ 436,800	\$ 401,022	\$ 458,481
Salaries - maintenance	141,500	150,630	137,701
Salaries - maintenance reimbursable	2,500	1,409	-
Electricity	170,000	186,681	163,559
Heating oil	60,000	98,505	47,502
Municipal service fees/garbage removal	30,000	32,515	30,828
Telephone - internet	117,000	101,712	103,375
Vehicle operating and travel	15,000	11,072	1,829
Janitorial supplies	32,500	29,162	79,814
Janitorial equipment	3,000	8,710	5,814
Refundable repairs and maintenance to buildings	750,000	165,775	275,390
Minor repairs and maintenance - buildings	50,000	52,784	41,284
Computer equipment replacement	13,500	6,178	83,645
Contracted services - janitorial	7,750	7,589	-
Repairs and maintenance - equipment	1,500	1,245	1,700
Snow clearing	160,000	160,692	160,033
Other - security systems	4,000	5,633	4,513
Other - training	2,500	-	-
Amortization of asset retirement obligation	-	44,387	44,387
Amortization	<u>398,500</u>	<u>385,017</u>	<u>398,388</u>
Total operations and maintenance	<u>\$ 2,396,050</u>	<u>\$ 1,850,718</u>	<u>\$ 2,038,243</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 5 - PUPIL TRANSPORTATION EXPENSES
YEAR ENDED JUNE 30, 2022**

	<u>Budget (Note 16) 2022</u>	<u>Actual 2022</u>	<u>Actual 2021</u>
Contracted services			
Regular transportation - bus	\$ 1,027,800	\$ 1,027,803	\$ 1,053,220
Regular transportation - private vehicles	32,500	29,641	32,431
COVID bus cleaning	-	-	83,755
Extracurricular busing	2,000	5,773	1,849
Fuel adjustment	<u>1,000</u>	<u>39,428</u>	<u>640</u>
Pupil transportation expenses	<u>\$ 1,063,300</u>	<u>\$ 1,102,645</u>	<u>\$ 1,171,895</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 6 - ANCILLARY SERVICE EXPENSES
YEAR ENDED JUNE 30, 2022**

	<u>Budget (Note 16)</u> <u>2022</u>	<u>Actual</u> <u>2022</u>	<u>Actual</u> <u>2021</u>
School expenses			
School excursions and extracurricular activities	\$ 30,000	\$ 4,851	\$ 15,974
Pedagogical materials and equipment	17,500	20,990	29,385
Cultural identity	-	3,006	8,531
Fundraising expense	5,000	8,362	3,729
Graduation expense	2,500	1,752	3,386
Other	<u>15,000</u>	<u>23,267</u>	<u>18,336</u>
	<u>70,000</u>	<u>62,228</u>	<u>79,341</u>
Ancillary Service Expenses			
Operation of teachers' residences	-	9,000	-
Community Centre operations- Centre des Grands-Vents			
Salaries - janitorial	\$ 48,000	\$ 41,719	\$ 47,610
Communications	9,000	7,064	6,241
Operations	98,000	88,823	86,974
Equipment and supplies	<u>12,000</u>	<u>34,919</u>	<u>10,793</u>
	<u>167,000</u>	<u>172,525</u>	<u>151,618</u>
Amortization	<u>4,750</u>	<u>3,861</u>	<u>3,861</u>
Total ancillary services	<u>171,750</u>	<u>176,386</u>	<u>155,479</u>
Total ancillary service expenses and school expenses	<u>\$ 241,750</u>	<u>\$ 247,614</u>	<u>\$ 234,820</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 7 - DETAILS OF TANGIBLE CAPITAL ASSETS
YEAR ENDED JUNE 30, 2022**

	<u>Cost</u> <u>2021</u>	<u>Additions</u> <u>2022</u>	<u>Cost</u> <u>2022</u>	<u>Accumulated</u> <u>Amortization</u> <u>2021</u>	<u>Amortization</u> <u>2022</u>	<u>Accumulated</u> <u>Amortization</u> <u>2022</u>	<u>Net Book</u> <u>Value</u> <u>2022</u>	<u>Net Book</u> <u>Value</u> <u>2021</u>
Land and Sites								
Land and Sites	\$ 125,000	\$ -	\$ 125,000	-	-	\$ -	\$ 125,000	\$ 125,000
Buildings								
Schools	15,320,372	64,343	15,384,715	8,116,548	369,985	8,486,533	6,898,182	7,203,824
Asset retirement obligation	4,501,898	-	4,501,898	4,046,180	44,387	4,090,567	411,331	455,718
Leasehold improvements	<u>75,159</u>	<u>-</u>	<u>75,159</u>	<u>60,127</u>	<u>15,032</u>	<u>75,159</u>	<u>-</u>	<u>15,032</u>
	<u>19,897,429</u>	<u>64,343</u>	<u>19,961,772</u>	<u>12,222,855</u>	<u>429,404</u>	<u>12,652,259</u>	<u>7,309,513</u>	<u>7,674,574</u>
Furniture and Equipment								
Schools	832,269	433,724	1,265,993	734,481	48,423	782,904	483,089	97,788
Administration	118,956	-	118,956	118,956	-	118,956	-	-
Other - Centre des Grands-Vents	<u>90,390</u>	<u>-</u>	<u>90,390</u>	<u>68,908</u>	<u>3,861</u>	<u>72,769</u>	<u>17,621</u>	<u>21,482</u>
	<u>1,041,615</u>	<u>433,724</u>	<u>1,475,339</u>	<u>922,345</u>	<u>52,284</u>	<u>974,629</u>	<u>500,710</u>	<u>119,270</u>
Computers								
Schools	696,367	-	696,367	696,367	-	696,367	-	-
Administration	<u>257,304</u>	<u>-</u>	<u>257,304</u>	<u>257,304</u>	<u>-</u>	<u>257,304</u>	<u>-</u>	<u>-</u>
	<u>953,671</u>	<u>-</u>	<u>953,671</u>	<u>953,671</u>	<u>-</u>	<u>953,671</u>	<u>-</u>	<u>-</u>
Assets Under Construction								
Schools	<u>110,939</u>	<u>(110,939)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>110,939</u>
Total Tangible Capital Assets	<u>\$22,128,654</u>	<u>\$ 387,128</u>	<u>\$22,515,782</u>	<u>\$ 14,098,871</u>	<u>\$ 481,688</u>	<u>\$ 14,580,559</u>	<u>\$ 7,935,223</u>	<u>\$ 8,029,783</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR**
SCHEDULE 8 - PUPIL SERVICES - OFFICIAL LANGUAGES IN EDUCATION PROJECTS
YEAR ENDED JUNE 30, 2022

	<u>Budget (Note 16)</u> <u>2022</u>	<u>Actual</u> <u>2022</u>	<u>Actual</u> <u>2021</u>
Language recovery	\$ 180,000	\$ 223,837	\$ 264,395
School programs co-ordination	70,000	72,652	65,402
Teacher aides	145,000	170,450	119,460
Art and cultural programming	147,000	147,366	26,156
Principal and teacher training	45,000	51,481	41,558
Promotion and communications services	124,000	115,542	112,392
Project administration	80,000	77,593	79,883
Translation services	15,000	921	4,045
Teacher recruitment and retention	15,000	23,089	22,686
Educational resource centres	80,000	59,021	27,512
Classroom technology	206,000	173,590	177,351
Virtual school	50,000	-	-
Educational renewal	<u>100,000</u>	<u>81,509</u>	<u>117,222</u>
Total pupil services - Official Languages in Education Projects	\$ <u>1,257,000</u>	\$ <u>1,197,051</u>	\$ <u>1,058,062</u>