# ANNUAL REPORT 2022-23

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

CSFP

# Message From The Chair

February 6, 2025

The Honourable Krista-Lynn Howell
Minister of Education
Department of Education
Government of Newfoundland and Labrador
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 2022-23 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 2022-23, as well a global report on the strategic plan 2020-23.

My signature below is on behalf of the school board and indicates accountability for the results reported in 2022-23.

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 located in the Centre scolaire et communautaire des Grands-Vents at 65 Ridge Road, St. John's, NL.

As of September 30, 2022, the CSFP had an enrolment of 362 students, from kindergarten to Grade 12. Enrolments were as follows.

| School | |
|---|---|
| Centre éducatif l'ENVOL (Labrador City) | 38 |
| École Boréale (Happy Valley–Goose Bay) | 28 |
| École Notre-Dame-du-Cap (Cape St. George) | 35 |
| École Sainte-Anne (Mainland) | 54 |
| École des Grands-Vents (St. John's) | 150 |
| École Rocher-du-Nord (St. John's) | 57 |

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 at École Mgr-Scheffer in Lourdes-de-Blanc-Sablon.

The CSFP had a total budget of $11,945,850 in 2022-23. In addition to the operational budget, the district received $1,146,225 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 2022-23 school year, the Board had six trustees – four men, two women and three vacancies.

| CSFP TRUSTEES (as of June 30, 2022) | |
|---|---|
| **Name** | **Region** |
| Carole (Maillet) Gillingham | At large |
| Edna Hall | At large |
| *Vacant* | At large |

| | |
|---|---|
| Charly Mini | Avalon |
| Michael Clair | Avalon |
| *Vacant* | Central-West |
| *Vacant* | Central-West |
| Brian Lee | Labrador |
| Denis Michaud | Labrador |

For the 2022-23 school year, the breakdown of CSFP staff was as follows:

Based on the census done for the Department of Education (EDU) on March 31, 2023 (Workforce Data):

| CSFP STAFF (without substitutes) | | | |
|---|---|---|---|
| **Category** | **Female** | **Male** | **Total** |
| CSFP Office | 11 | 5 | 16 |
| Teachers | 35 | 12 | 47 |
| Principals | 5 | 1 | 6 |
| Other | 20 | 8 | 28 |
| Total | 71 | 26 | 97 |

| CSFP STAFF (including substitutes) | | | |
|---|---|---|---|
| **Category** | **Female** | **Male** | **Total** |
| CSFP Office | 11 | 5 | 16 |
| Teachers | 39 | 16 | 55 |
| Principals | 5 | 1 | 6 |
| Other | 30 | 19 | 49 |
| Total | 86 | 41 | 126 |

# Lines of Business of the CSFP

The CSFP has two lines of business:

1. **Programs and Services – Pre-school (i.e. Bon Départ [KinderStart]) and Kindergarten to Level III**
   The year before they begin kindergarten, French first-language schools provide children with the opportunity to do the Bon Départ (KinderStart) program, which prepares them for kindergarten. French first-language schools offer programs and courses prescribed or approved by the EDU.

2. **Transportation**
   The CSFP is responsible for providing transportation for students to and from schools in compliance with EDU policies.

# HIGHLIGHTS AND PARTNERSHIPS

## Highlights

- 100 % graduation rate for 2022-23, the eighth consecutive year for this positive result.
- A graduate of École Sainte-Anne, received an Electoral Scholarship ($1,000) for 2022-23.
- A graduate of École Rocher-du-Nord, was the recipient of several scholarships, including the Roméo-Leblanc Scholarship (covering all tuition) at the Université de Moncton, the $2,000 scholarship for a Francophone student in a French-language minority context attending a Francophone university, and a $5,000 scholarship to cover costs related to moving to another city to attend a Francophone university. She was also the recipient of a leadership award in recognition of her volunteerism in the Francophone community.
- Mathieu Laviolette of École des Grands-Vents and École Rocher-du-Nord was named as a recipient of the Minister's Award for Compassion in Teaching.
- 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. Further details may be found later in this report.
- Healthy Schools, Healthy Students: Schools received funding to implement projects and healthy schools' projects (2022-23, third year of the three-year initiative). Further details may be found later in this report.
- The CSFP supported the FFTNL's initiative to develop early childhood services using model of a single organization operating with a provincial mandate.
- The CSFP collaborated with the Réseau Culturel of the Fédération des Francophones de Terre-Neuve-et-Labrador (FFTNL) to organize the first Provincial Francophone Literary Festival, held simultaneously in the schools and communities of the CSFP.

## Partnerships

To achieve the 2022-23 objectives, the CSFP worked with a number of local and national partners.

**1. 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 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 enable the CSFP to carry out its mandate. The board is accountable to the EDU for managing 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**

Federal funding allows the EDU and the CSFP to go beyond operational funding that promotes cultural activities and the French language. EDU granted a total of $1,146,225 for the 2022-23 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, including funding to hire a Human Resources manager.

**3. Centre for Distance Learning and Innovation (CDLI)**

The CSFP continued to benefit from high school courses offered online in 2022-23. Students at École Sainte-Anne, École Rocher-du-Nord and École l'ENVOL were enrolled in courses through the CDLI, which is operated through NLSchools. This allowed students to complete their English requirements and, for École Sainte-Anne which does not have a Science specialist, to access Biology and Chemistry courses needed to fulfil graduation requirements and requirements for enrolment in post-secondary institutions.

**4. School council**

School councils are established under the **Schools Act, 1997** and are an important partner in ensuring the delivery of education. School boards play an advisory role with principals. They collaborate on the school development plan and are committed to the school's projects and policies, as well as to its fundraising activities.

**5. Other partners**

**Newfoundland and Labrador Teacher's Association (NLTA)**

The CSFP continued to collaborate with the NLTA on various matters. The liaison committee met 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 Assistant Director of Education – Finance and Administration of the CSFP was also a member of the collective agreement bargaining committee.

**NLSchools**

The collaboration with the NLSchools continued in 2022-23. In terms of support, senior administrators and HR staff are always available to answer questions from the CSFP and to assist as needed. In addition, NLSchools operates CDLI, which high school students access (see above).

**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. The CSFP supported the FFTNL's initiative of improving daycare and early childhood services. In Newfoundland and Labrador's linguistic minority situation, early childhood services 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.

The CSFP has also collaborated with the FFTNL in the area of cultural initiatives, notably in the organization of the first Provincial Literary Festival.

**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 2022-23 was the nationwide lack of French-language teachers. In addition, as a member of the FNSCF, members of 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 French-language school boards in minority settings across the country. The Director of Education is a member of the RNDGÉ and, in 2022-23, benefited from services such as professional development for the Director of Education, sharing best practices and supporting initiatives that are common to all provinces.

**Horizon Terre-Neuve-et-Labrador (TNL)**
Horizon TNL is responsible for the economic advancement of Francophones in the province by using French as factor in economic development. Employability, immigration, entrepreneurship and tourism are its priorities. In 2022-23, Horizon TNL provided support to the CSFP in terms of seeking employable teachers outside of Canada.

**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); **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), all of which offer activities and community support to students and families of CSFP schools.

**Memorial University of Newfoundland and Labrador (MUN)**
Discussions to identify means to increase collaboration between the Faculty of Education and the Département de langues modernes at MUN were ongoing in 2022-23. These focused on recruitment of teachers for the CSFP's schools and the possibility of sharing resources for professional learning. In addition, CSFP schools have welcomed pre-service teachers to complete their internships and their two-week observation block.

# REPORT ON PERFORMANCE

The following four issues served as guidelines for determining CSFP activities from July 1, 2022 to June 30, 2023:

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 the Discussion of Results on the 2022-23 objective indicators and the 2020-23 goal indicators.

## ISSUE 1: SUCCESS OF FRANCOPHONE MINORITY STUDENTS

The overarching goal of the CSFP, as for any school district, is to enable each student to meet with success. As a French First-Language school district in a linguistic minority setting, language learning is clearly a significant issue, as it is fundamental to all student learnings. In 2022-23, the CSFP continued to emphasize literacy, including the area of oral communication. The district also emphasized numeracy and social and emotional learning, the other two pillars of the Responsive Teaching and Learning (RTL) Policy of the Department of Education. In order to support strategies and initiatives related to student success, the CSFP continued to improve its technology capabilities, offering support and enhanced learning opportunities and tools to teachers and students. The district also supported initiatives to develop students' identity and sense of self as Francophones.

**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.

**2022-23 Objective:**
By June 30, 2023, the CSFP will have further implemented programming and practices to increase student success.

### DISCUSSION OF THE 2022-23 OBJECTIVE INDICATOR RESULTS

**Objective Indicator: Continued implementation of literacy and numeracy support through the Responsive Teaching and Learning initiative**
In 2022-23, staff at district level (Director of Education, Direction of Educational Services, Program Specialists, Speech Language Pathologist and Guidance Counsellor) and K-6 teachers and principals participated in professional learning related to version 5.0 of the RTL policy, specifically Special Education (Teaching to Diversity). This also addressed comprehensive evaluation and assessment. It provided educators with the information and tools to further implement the RTL policy in order to support learning for all students, according to their needs. One of the foundational elements covered was data analysis as a means of determining the need and types of interventions for student success, as well as for monitoring and evaluating the effect of interventions on student learning. This fact-based approach, in which data are the foundation for all decisions related to student learning and achievement, served as an underpinning for the

activities and decisions of Teaching and Learning Teams and the Program Planning Team of each K-6 school.

To further support teachers, school-based reading specialists and IRT's responsible for literacy benefited from substitute days provided by the Department of Education to support teachers in the application of the RTL Policy. Topics included collaborative planning and literacy strategies. Professional learning was also available for K-6 Maths teachers in the use of supplementary resources and activities to support student learning and achievement, including play-based learning, numeracy blocs and the gamification of mathematics.

The RTL Policy has had a positive effect on student learning and achievement, as results throughout 2022-23 indicated that almost all K-6 students met the criteria for attaining benchmarks defined by the specific learning outcomes in literacy and numeracy. Teachers have developed their proficiency and efficacy, meaning that necessary interventions were implemented to maintain or advance student learning and achievement in the areas of literacy and numeracy.

Schools also benefitted from OLEP funding to further support RTL implementation. Almost all CSFP schools have completed the transformation from traditional learning resources centres to library learning commons (LLC). Library learning commons are reflective of the cross-disciplinary approach to learning, with an emphasis on technology integration and on student choice and autonomy in terms of activity and where/how learning occurs. This is characteristic of Universal Design for Learning (UDL), which anchors the RTL Policy. The UDL philosophy asserts that accessible, equitable environments are not special requirements that benefit a minority of users, but are intrinsic and fundamental to good design. Every user benefits from accessible, useful and timely design. In 2022-23, the district continued to support schools in the development of LLC's through the UDL lens with purchases of resources to support literacy and numeracy, including novels, picture books, and magazine subscriptions. Other supports included furniture, material for maker spaces and media resources. In addition to building the collections in each school, these resources allowed teachers to present a variety of learning experiences of different types and levels to all students, in order to meet their specific learning needs and interests.

**Objective Indicator: Continued implementation of technological improvements**

In 2022-23, the CSFP continued the implementation of technology improvements. One of the primary activities, hardware upgrades, directly affected teaching and learning. All Wi-fi routers were replaced to 1GB routers; each classroom and office area was provided with a router, as opposed to operating on a common router in various zones throughout the school. As well, all switches were replaced. These upgrades resulted in more reliable access to the Internet, facilitating student learning. All Teamboards have been removed, and older-model Smartboards are being replaced. As of 2022-23, the CSFP can boast of having 85% of new-model Smartboards, which feature Smart screens and no projectors, thereby supporting teachers in their planning and increasing interactivity for students' learning. A further improvement has been the change from an analog telephone system to Voice Over Internet Protocol. This technology allows one to make calls over the Internet instead of traditional phone lines or cellular connections. This implementation has improved communication throughout the district. For example, it has enabled more timely communication with teachers and principals in terms of pedagogical and administrative support.

Student access to tablets and Chromebooks continues to advance, as the CSFP is almost entirely equipped with 1:1 access. This is key to student learning, as it offers multiple resources to students and allows them to present their work through various means, thereby supporting their achievement.

In 2022-23, the CSFP continued additions to professional services available to students. The Speech Language Pathologist (SLP) increased use of CELF-V(F) Q-Interactive, an application which allows the integration of language-based resources into the SLP's practice. These resources help to develop not only the physiological linguistic needs of students, but also their confidence, in addressing paralinguistic domains, such as social interactions and appropriate communication in a variety of settings.

Finally, in 2022-23, all Kindergarten to Grade 6 report cards were generated through PowerSchool. This means that all student reports, from Kindergarten to Level III, can now be generated using PowerSchool. This facilitates maintaining the continuum of students' learning and achievement in one system, thereby creating a more complete student file which will be of benefit in defining each student's profile and his/her particular needs.

**Objective Indicator: Continued emphasis on oral communication**

In 2022-23, the CSFP continued to promote development of students' oral communication skills. This was one of the areas identified by schools as a need post-COVID 19. 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 proved to be a hindrance. Many of the initiatives begin in 2021-22 continued in 2022-23. Positive behavioural supports within schools encouraged students to speak more French. The Concours d'art oratoire continued. This provincial French First-language speak-off was hosted by École Notre-Dame-du-Cap (Cap Saint-Georges). Including activities for Francophone culture-building, students from all schools of the district made social connections as young Francophone leaders and profited from the opportunities to interact in French in more social activities. Schools again worked with community groups to use funding (2 000 $ per project) from the national micro-grants programs Vice Versa (entrepreneurship, sports, health, environment) and PassepART (arts, culture, heritage). 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 organizations were responsible for the funding requests. Some of the projects funded in 2022-23 included a night of student-created projects and presentations related to various aspects of Newfoundland and Labrador culture at École des Grands-Vents (A Night at the Museum), outdoor winter activities, team uniforms for sports competitions, physical fitness clubs, improvisation club and a partnership with Happy Valley-Goose Bay YMCA to offer workshops for specific sports, such as basketball. The CSFP aspires to provide a wide variety of oral communication activities inside and outside the classroom, which validate the importance of French. Partnerships with various community organizations that focus on the cultural and social development of students, as well as reinforcement of their oral French, is fundamental to any cultural group in a minority linguistic setting as it provides that critical mass needed for the durability and the development of the community.

## DISCUSSION OF THE 2020-23 GOAL INDICATOR RESULTS

**Goal Indicator: Supported implementation of identity-building activities**

During the 2020-23 planning period, the CSFP implemented a variety of identity-building activities intended to support students in discovering their identity as Francophones in a linguistic minority setting. Benefitting from the federal micro-grants of Vice Versa et PassepART supported schools in offering a variety of cultural and community activities, all of which supported students in creating their Francophone identities. These same activities also facilitated the development of students' oral communication skills, as students experienced a broader scope of activities, not limited to academics. A further support was continuing the position of Agent de construction identitaire, funded through OLEP, a position to support teachers and students by including activities designed to support culture across the curriculum and in a variety of media (e.g. music, photography, art, games). This indicator was satisfactorily met during the 2020-23 strategic period.

**Goal Indicator: Enhanced supports for student in literacy and numeracy achievement**

This indicator was satisfactorily met during 2020-23 planning period, primarily through the implementation of the RTL Policy. Through 2020-21, all K-6 schools implemented the RTL Policy. Professional Learning (PL) continued in collaboration with the Department of Education. The K-6 principals participated in PL, as did eight additional teachers, thereby increasing the efficacy of the implementation of the policy. Reading Specialists benefitted from PL on topics such as collaborative relationships, leadership, data analysis, and literacy. The CSFP also continued developing professional learning communities (PLC)'s in schools. This integral component of the RTL policy is organized around teams of teachers working together to facilitate student learning and achievement. Teams of teachers had the time needed to analyze observations and results to identify students' needs and to plan interventions/strategies to address these needs. This allowed for continuous refinement of teacher practice and better response to students' learning needs. These teams have continued to foster a collaborate an inclusive learning environment and to facilitate increased engagement by teachers.

In 2021-22, the district purchased complementary resources for literacy and numeracy support. *Escalire* was provided, with appropriate PL, to all K-6 literacy teachers. This is a reading support program to provide targeted and intensive interventions following the guidelines of the RTL Policy. Use of the platform **Zorbit's Math Adventure** was extended to the elementary grades; the resource having already been in place for primary grades. The resource not only allows students to engage in a fun approach to numeracy, but also provides teachers with the resources to identify students' strengths and needs, as well as to maintain a register of students' progress. In addition, the district purchased the resource **À pas de géant** for primary and elementary classes; it also provided PL for teachers. Aligned with provincial outcomes, this mathematics resource provided support for numeracy through the use of diagnostic assessments to identify students' strengths and needs and to identify strategies and activities for targeted and intensive interventions. Coupled with the activities in the 2022-23 planning year, students received the appropriate level of instruction and intervention. As such, the level of students achievement in literacy and numeracy throughout the three-year strategic cycle was maintained or improved.

**Goal Indicator: Supported responsive teaching and learning with the use of technology**

During 2020-23 planning period, the CSFP emphasized used of technology for all teaching and learning, notably for the implementation of the RTL policy. Funding from the Department of Education (post-pandemic) enabled the district to purchase Chromebooks (and storage/charging carts) for all students from grade 4 to Level III. A number of iPads were purchased to augment technology access for primary grade students, which meant that the district closely approached the target of 1:1 access to a technology device for students. Having easy access to technology for students meant that teachers could diversify the types of interventions offered to students through the RTL policy. Applications (e.g. Jamboard, Padlet) and on-line platforms (e.g. **Zorbit's Math Adventures***)* were available to address students' needs and to meet learning outcomes in a variety of means. Interactive whiteboards were updated in many of the classrooms, creating more opportunities for hands-on learning for students and offering them different media for learning. Teachers and students make use of Google Education Suite for teaching and learning. Activities may be shared through Google Classroom, and students collaborate in creating projects through the various Google applications (e.g. Docs, Slides). The district supported teachers with professional learning, notably for the on-line teaching environment of 2020-21. Infrastructure upgrades were also carried out to facilitate school-wide use of technology. Wi-fi was improved in schools and district office with the installation of more powerful routers in each classroom. For students, this has meant that the on-line environment is more stable, thereby supporting their learning. As well, interactive white boards were updated in a number of classrooms. This indicator was met during the 2020-23 planning period. The district supported schools in the development of Library Learning Commons. This move from the traditional resource centre to a space with multiple learning activities, including an emphasis on technology and maker spaces also offered schools a further avenue to offer diverse learning activities and environments.

**Goal Indicator: Enhanced practices to support diversity in schools**

During 2020-23 planning period, the CSFP enhanced practices to support diversity in schools. Much of this work was carried out through the implementation of the RTL policy. RTL is based on the philosophy of Universal Design for Learning. UDL is an educational framework for creating learning environments that address the diverse needs of all learners. The universal design philosophy asserts that accessible, equitable environments (such as buildings, products, or services) is not a special requirement that benefits a minority of its users, but is intrinsic and fundamental to good design. Every user benefits from accessible, usable and timely design. It is a framework for proactively eliminating barriers to learning and for promoting equity for learners. By implementing RTL, the district was able to meet students' learning and social needs in a timely and equitable manner, be it through the learning environment (where and how it was organized and furnished), through the types of learning activities and strategies employed, or through the educator working with the students. Use of assistive technology increased. As well, where there was student interest, schools supported the organization of gay-straight alliance groups.

## Issue Summary

The strategic planning for 2020-23 was marked by the full implementation of the RTL policy. This policy, couched in UDL, is aimed at improving student progress and achievement. Through technology, teacher collaboration, and diversifying learning activities and resources, **all** students received the necessary supports for their continued improvement. Underpinning all initiatives is the understanding that every student has unique needs that, as educators, we must meet. From

2020-23, the CSFP ensured that, through the RTL policy and the strategies to facilitate its implementation, student learning and achievement was at the core of its activities.

## ISSUE 2: WELL-BEING OF STUDENTS AND STAFF

In 2022-23, the CSFP continued to promote and to provide safe and caring learning environments In support of students, staff and the implementation of the RTL policy (the pillar of social and emotional learning). CSFP schools continued their participation in the Healthy Schools Healthy Students project headed by the Department of Children, Seniors and Social Development (CSSD). In addition, implementation continued on initiatives and strategies to support well-being of students and staff. The district also began outreach to parents in terms of presentations related to well-being and safe and caring learning environments.

**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.

**2022-23 Objective:**
By June 30, 2023, the CSFP will have further implemented practices promoting student and staff wellbeing.

### DISCUSSION OF THE 2022-23 OBJECTIVE INDICATOR RESULTS

**Objective Indicator: Further implemented initiatives to support students' social and emotional well-being**
This objective was met in 2022-23. In 2022-23, CSFP schools continued their participation in the Healthy Schools Healthy Students project headed by the Department of Children, Seniors and Social Development (CSSD). Planning continued, and in some schools projects advanced, the Comprehensive Health Project. For example, in one school, teachers and students worked with dieticians to develop their food skills, with a view to students preparing different types of food and exploring different healthy options. At another school, a sensory/calm room was organized, hydroponic gardens were placed in each classroom, and both students and teachers took part in workshops on how to take care of the gardens. In this same school, a space called **Exploratoire jeunesse** was put in place, which students decorated, and which was furnished with relaxing furniture. It is also a calm space for students to do work. While several of the aforementioned activities related to physical well-being, we include them here as there are clear links between physical and social/emotional learning. Three schools, one per each of the district's regions, are also developing a broader project, the planning for each continued in 2022-23. One example is the development of a community greenhouse at École Notre-Dame-du-Cap. This project highlights student leadership, healthy eating and community engagement.

In 2022-23, the CSFP offered information sessions to parents in the form of a presentation and discussion with parents about bullying. This was carried out in person in the schools and was the first time that district staff presented to parents in all schools on a single topic of district/school-wide interest. While the rate of participation was limited in some schools, this was another means

of educating parents on bullying and intimidation and of connecting with the schools' communities and is an activity to be encouraged.

The CSFP continued the implementation of the resource Promoting Alternative Thinking Strategies in 2022-23, moving through grades 2 and 3 Health. The goals of this program are: a) to reduce violence and behavioural-related actions; b) create links between peers and reinforce problem-solving abilities; and c) reduce emotionally related difficulties and develop social and emotional competencies. Teachers draw on a wide range of learning outcomes related to social and emotional learning, and integrate them into their teaching as the third pillar of the RTL policy (i.e. social and emotional learning). In addition, teachers participated in professional learning for the implementation of this program.

**Objective Indicator: Further implemented initiatives to support staff well-being**
In 2022-23, the district continued the practice of recognition of the staff's contribution to the district and to the teaching profession. The district recognized employees with 5, 10, 15, 20, 25 and up years of service to the district. Recipients received a certificate and an award (gift card or picture), presented by a representative of the district (e.g. Director of Education). The CSFP also highlighted staff accomplishments through social and media and the district's web site. The feeling of appreciation that comes with recognition of one's efforts and accomplishments is important to self-esteem and to the quality of work that one produces.

## DISCUSSION OF THE 2020-23 GOAL INDICATOR RESULTS

**Goal Indicator: Improved infrastructure**
During 2020-23 planning period, the CSFP continued to support students' and staff's well-being. (It is of note that the term "infrastructure" was intended to mean "structures," including policies and physical structures to support students and staff.) Ensuring that the learning and work environments were safe and pleasant milieux where health and respect were supported at all levels was central to this indicator. Policies and protocols were implemented district-wide, and physical improvements made where necessary for students and staff. Physical improvements to buildings to enhance the security of students and staff were completed through 2021-23. Renovations were completed at École Notre-Dame-du-Cap. The school community returned to their building for 2021-22, which is an important element for its Francophone identity, and which is also fundamental to the sense of wellness and belonging for students, staff and families. Intercom systems were completed in the district's schools. Interior cameras were installed at École Sainte-Anne, to address security of staff and students. Other physical renovations included changing the windows at École Sainte-Anne and renovations to the modular units at École des Grands-Vents. In addition, renovations began and are ongoing at École Rocher-du-Nord where the building has been updated and modern facilities (including specialist areas, such as an Art room, a modern Science lab, a theatre and a Library Learning Commons) have been built. All schools have evolved their traditional libraries/resource centers into Library Learning Commons, with furniture, marterial and organization which are more reflective of an interdisciplinary approach to teaching and learning. The district fulfilled this indicator through the 2020-23 strategic period, putting in place improvements to enhance student learning and to support student and staff safety and security.

**<u>Goal Indicator</u>: Implemented wellness initiatives in support of healthy, safe and respectful learning and work environments**

During 2020-23 planning period, the district fulfilled this indicator. The 2020-21 school year was marked by the pandemic COVID-19. Public health procedures (e.g. public distancing, use of masks and other PPE, use of air purifiers, deep cleaning of classroom) were fully implemented and followed. Following the initial shutdown, the district continued the practice of on-line learning for the cases where schools closed temporarily due to infection. The district also offered professional learning to staff before the return of students in September 2020 to ensure that all staff understood the directives and to assist with on-line learning in light of the increased and diverse use of technology for on-line learning. In 2020-21, the district approved policies on Workplace Harassment and Workplace Violence. Their full implementation, with Preventing Workplace violence, occurred in 2021-22 and 2022-23.

In 2021-22, district completed a survey related to job and workplace satisfaction. Analysis of the results identified the following areas of importance: recognition of employees; management/administration of CSFP; professional learning for staff; communication. A committee with representatives from district office (administration and pedagogical team) and schools' staff was struck. Its recommendations led to a program of recognition of service of staff. Due to competing files, the work of this committee was intermittent throughout 2022-23 due to staffing constraints; work will continue, as the district considers the results relevant in the recruitment and retention of employees.

The CSFP also promoted and supported professional learning for its staff throughout the strategic period. through a variety of activities, including a webinar regarding COVID-19 and another on collaborative team building.

**<u>Goal Indicator</u>: Implemented Safe and Caring Schools initiatives in support of healthy, safe and respectful learning and work environments**

During 2020-23 planning period, the district fulfilled this indicator. In the schools, emphasis on Positive Behavioural Supports was renewed, an identified need following the pandemic isolation period. Beginning in 2021-22, this has continued through to the end of the strategic cycle and beyond.

The district continued its emphasis on social and emotional well-being for students, emphasizing bullying and non-violent initiatives, as well as positive social relationships and dispute resolution. To this end, the programs DIRE/MENTOR were reactivated as a resource to combat bullying/ intimidation through the primary and elementary grades.

The CSFP's schools also worked with the national program Vice-Versa (federal grants program) to develop health-based activities, including sports activities (e.g. skiing, equipment for sports teams) and nutrition projects.

The CSFP participated in The Healthy Schools, Healthy Students initiative throughout this strategic cycle, beginning with emphasis on School Food Guidelines in 2020-21. This multi-year included implementation of the guidelines and professional learning for administrators in 2021-22. The project continued with schools' participation in Comprehensive School Health from 2021-23.

Each school evaluated its environment to identify areas for improvement. Some of the identified areas included physical activities such as lunch-time intramurals, the implementation of school food guidelines, and social well-being, such as organizing games time to increase social interactions.

### Issue Summary

The CSFP emphasized the well-being of its students and staff during the 2020-23 strategic planning period. This period was marked by COVID-19 at its beginning, a period where the district necessarily supported students and staff at all levels. The links between well-being and teaching and learning, as well as the relationship between staff well-being and effective/efficient workplaces, are clear. The district enhanced its policies and procedures during the strategic period, including implementation of strategies and supporting schools in the development of their projects and activities related to student and staff well-being. Ensuring that all individuals can work and evolve in environments where the well-being of each individual is a priority is fundamental to the district's own growth. Given the various activities and initiatives undertaken by the CSFP, it is clear that the district met the goal of having enhanced school environments to ensure healthy, safe and respectful learning and work environments free of violence, harassment, bullying and discrimination.

## ISSUE 3: GROWTH, OUTREACH AND COMMUNITY ENGAGEMENT

In 2022-23, the CSFP continued to encourage growth and retention of student population, in addition to deploying efforts to adequately staff schools. Certainly the latter is an ongoing challenge, in light of the lack of French teachers nation-wide. Broad and challenging academic programs have been put in place to address students' interests and needs, while marketing tools and support for newly hired teachers have helped reduce the strain created by lack of staff. One cannot ignore the importance of focused communication and marketing in these key areas.

**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.

**2022-23 Objective:**

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

## DISCUSSION OF THE 2022-23 OBJECTIVE INDICATOR RESULTS

**Objective Indicator: Further implemented communication strategies to increase the visibility of the CSFP**

In 2022-23, position of Manager of Communication and Marketing was unfilled for part of the year, which limited the scope of activities. However, the position was filled for part of the strategic period, and progress was made in ensuring that job offers in the employment section of the district's web site were continuously updated and that the CSFP was more consistently present through social media (e.g. Instagram). Adding an info letter that was available directly to families and through the web site offered a further means of reaching families and increasing the visibility of the CSFP. Another means of increasing the district's visibility was the participation of several members of

district staff on a variety of committees. The Director General of Education, in particular, ensured the presence of the CSFP on committees related to immigration and to post-secondary education (notably MUN).

**Objective Indicator: Further implemented initiatives to increase student population**
This indicator was met, mainly through increasing the course offerings across the district. In 2022-23, the CSFP began the implementation of Home Economics at the final school (École Boréale). Adding the course to the school's offerings, along with Technology, means that the school now has similar offerings to its English-language counterpart. This is an important factor in making the school an attractive option to families. In addition, Physique 3234 was offered for the first time at École Rocher-du-Nord, helping to maintain the high school cohort. Thus, the CSFP has continued to broaden its course offerings to respond to students' interests and requirements for post-secondary opportunities. In addition, Communication and Marketing continuously updated registration information, especially for Kindergarten and Bon Départ. This initiative served to at least maintain the number of registrations for Kindergarten.

**Objective Indicator: Further implemented initiatives to recruit and retain staff**
In 2022-23, the CSFP implemented several initiatives to recruit and retain staff. These included:
1. the approval by the Department of Education of two itinerant positions to cover the staffing needs of two schools;
2. participation in an on-line virtual job fair through the provincial immigration office;
3. increased collaboration with provincial and federal immigration officials;
4. discussions with Teacher Certification at the Department of Education.

The position of Manager of Human Resources (HR) was unfilled from December 2022 to August 2023. The gap in hiring rendered more challenging the hiring of staff, a file that fell to others at district office. It is of note that three teaching positions remained unfilled through 2022-23, which placed additional stress on the two schools concerned. Certainly, the position of Manager of HR (when filled) played a key role not only in recruitment, but also in retaining staff. Responding to questions related to salary/pay and work conditions helped to allay concerns and stresses for staff. The efforts of our Communications and Marketing Manager (again a position that was not filled for the entirety of 2022-23) redoubled in showcasing available jobs on our website, increasing the CSFP's visibility on social networking platforms, creating newsletters to update initiatives and seeking out distinct projects, such as billboards advertising the CSFP, such as those seen at the airport and on the ferries between Nova Scotia and Newfoundland and Labrador..

The CSFP continued to have challenges, as the certification procedures sometimes delayed the availability of candidates and, thus, slowed the immigration process. This has been a recurring problem for several years. The Director General of Education undertook numerous discussions and committee work on immigration in 2022-23 to facilitate entry to qualified candidates. It is of note that, in spite of these challenges, there was positive collaboration with the Department of Education, the NLTA and NLSchools.

## DISCUSSION OF THE 2020-23 GOAL INDICATOR RESULTS

**Goal Indicator: Increased promotion of CSFP**

During 2020-23 planning period, the CSFP placed increased emphasis on the public message and image of the district. The hiring of a Manager of Communications was a positive move for the CSFP. While the position was not filled continuously during 2020-23, the individuals who occupied the position during this strategic period were key to moving certain initiatives that enhanced the CSFP's visibility.

In 2020-21, the CSFP website and each school's website were redesigned by an internal ad hoc website committee in collaboration with a communications firm from New Brunswick. The websites present current information, such as regular news posts, updates on job postings and requests for registration. In addition, the district site is a repository for information related to the CSFP. One of the advantages of the websites is a plug-in to automatically post updates on news and job postings to Facebook which is an efficient means of disseminating pertinent information to a wider population.

During this strategic cycle, the CSFP increased external communications, including interviews with CBC and Radio-Canada. Such activities are a means of ensuring transparency and visibility, in addition to being important public relations' tools.

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.

The CSFP continued its collaboration with the provincial Francophone newspaper, **Le Gaboteur**, with a page dedicated to highlighting students' activities in the district's schools.

**Goal Indicator: Implemented initiatives to increase student population**

During the strategic cycle 2020-23, the CSFP placed a focus on increasing its student population. Two schools maintained their registration numbers, while three schools lost students (due to economic/jobs factors in the communities), and one school increased. Overall, the district maintained its numbers.

The CFSP maintained and even increased its numbers at the intermediate level, possibly due to the increased number of courses offered. This trend continued in high school, where the CSFP offered new courses to students. The courses offered were similar to those in English-language schools, thereby eliminating the issue of lack of choice for students as a reason to transfer out of the Francophone system.

To promote Kindergarten in the St. John's area, a promotional campaign was instituted for 2021-22. Promotional flyers and posters were mailed to day-care centers in the greater St. John's area in January 2021, thereby increasing admissions from 12 to 30 for 2022-23. Use of social media platforms and a promotional video in 2021-22 also increased visibility and registration numbers.
The CSFP also provided financial support to the daycare Les P'tits cerfs-volants in 2020-21. Coming out of the pandemic, families were less frequently accessing the daycare. As the CSFP values Les P'tits cerfs-volants as an important means of maintaining enrolments for École des Grands-Vents and engaging new families in the CSFP and in the francophone community. This

support was part of an ongoing plan to attract families to the francophone community and, hence, to increase enrolment at the schools in the St. John's area.

**<u>Goal Indicator</u>: Implemented school-family-community projects to promote participation of local community**

Working with local partners and community groups for the implementation of projects also helped promote the CSFP and build community capacity. Discussions with the French newspaper, **Le Gaboteur**, led to an agreement that would see advertising for the CSFP and La Chronique des écoles (page dedicated to activities happening in the CSFP's schools) continue in 2020-21 and going forward in 2022-23. This ensured that the CSFP's schools continued to occupy an important place in the pages of **Le Gaboteur** and, thus, throughout the provincial Francophone community. The educational services division also began community-based presentations to parents on topics of current concern, such as bullying and intimidation.

The district also supported schools and community groups in their collaboration to offer a variety of cultural and social/community-based projects through the programs of Vice Versa and PassepART. These government funded programs were an initiative that enhanced activities available to students and that solidified links between schools and community groups during this strategic cycle.

A further initiative was hiring the position of Agent for the Development of Cultural Identity, a position that supports the development of students' identity as Francophones by engaging them in curriculum-related activities that also engage community partners. Throughout 2020-23, this individual also acted as liaison between the schools, community groups and the national grant programs of Vice Versa and PassepART. These partnerships address the cultural and societal development of students, as well as the reinforcement of their cultural identity.

**<u>Goal Indicator</u>: Enhanced programming and practices to recruit and retain more students and employees**

The position of Human Resources Manager was filled for a portion of time throughout 2020-23 (2020-21 and 2022-23 (August to April). This allowed for an efficient approach to hiring practices, as well as the organization of professional learning for district staff (e.g. Collaboration, First Aid, return to classes post COVID-19.

The strategic cycle was marked by several challenges, notably the lack of teachers for hiring. Indeed, this is a nation-wide phenomenon, and created gaps in filling teaching positions and key positions at district office. The Manager for Human Resources and the Director General of Education participated in on-line job fairs in an effort to recruit teacher candidates nationally and internationally. There was, necessarily, an increased focus on international recruitment and immigration. During the strategic period, the district also committed to supporting the arrival of new teachers on the west coast and in Labrador by identifying, and paying rent on, housing.

To support the retention of students, the district increased its course offerings in collaboration with the Department of Education, adding Physics 3234, as well as Home Economics and Technology at the intermediate level at École Boréale and High School courses in Nutrition/Foods and

Textiles/Clothing. This is important for retaining students, as they have access to a more diverse catalogue of courses, similar to English-language schools offerings.

In 2020-21, the CSFP undertook discussions with the Faculty of Education at MUN to develop a means of training more teachers capable of teaching in the French First-Language system. The intention was that, by training teachers already within the province, there would be a higher likelihood that they would remain with the district. This initiative continued through the end of the strategic cycle, with partners (e.g. MUN, NLSchools) engaging in discussions to increase French-language courses and activities at MUN.

**Issue Summary**
The CSFP continued to emphasize recruitment and retention of students. Extra efforts are required to reach the greatest number of francophone rightsholders, as these families also have the right to attend their neighbourhood English-language schools. It is essential, therefore, that the CSFP be visible in its communities and that every effort be made to promote and facilitate registration. It is also imperative that course offerings be broad enough to "compete" with English-language schools and to meet students' needs and interests, Maintaining and increasing the student population also increases the need for teachers. The CSFP, therefore, redoubled its efforts and broadened its search to include immigration in order to staff its schools and district office. It is imperative that the CSFP work with francophone community organizations in order to lead to a more unified francophone presence within the province. Working with these groups to create projects to support students is also key to the mandate of cultural identity development, as they provide an avenue for students to make practical use of French in a community, real-life context.

## ISSUE 4: BOARD GOVERNANCE

In 2022-23, the CSFP continued its plan to improve board governance. Board trustees and the Director General of Education continued professional learning through participation at national conferences. Members of the board of trustees increased their visibility in the CSFP's communities by participating in various community and school functions. In addition, the revision and updating of policies continued. These activities were put in place in order to improve governance and to augment the visibility of the CSFP across the province and, indeed, across the country.

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

**2022-23 Objective:**
By June 30, 2023, the CSFP will have further implemented initiatives to improve board governance.

### DISCUSSION OF THE 2022-23 OBJECTIVE INDICATOR RESULTS

**Objective Indicator: Continued professional training for trustees**
In 2022-23, there was limited professional training for trustees. One member of the board of trustees acts as the province's representative on the board of the Fédération nationale des

conseils scolaires francophones (FNCSF). The regular meetings are an important opportunity for professional learning.

The 33rd annual conference of the FNCSF, held in conjunction with the Regroupement national des directions générales de l'éducation (RNDGÉ), included professional learning and round-table discussions. The topics included language security, the role of the *passeur culturel*, and study of the results of the 2021 Census related to the numbers of families who meet admission requirements to French first language (FFL) schools. The Director General of Education also participated in professional learning offered by the RNDGÉ in August 2023, where the theme was the implication of artificial intelligence in FFL education.

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

In 2022-23, members of the board of trustees participated in activities related to the school, such as the awards ceremonies and "prom" of École Sainte-Anne and École Rocher-du-Nord. Such activities are key to creating and maintaining links between the board of trustees and the schools' communities, as well as showcasing the achievements of students. In addition, the section of the web site related to the board of trustees was updated and is maintained on a regular basis.

**Objective Indicator: Further adoption of policies related to finances, HR, administration, governance, and student services**

Because the position of Director General of Education was unfilled until the fall of 2022, work on this indicator was suspended until the winter of 2023. At that point, the major policy that was reviewed and revised was that of the admission of students. Work continued on this policy until the end of the strategic period.

**DISCUSSION OF THE 2020-23 GOAL INDICATOR RESULTS**

**Goal Indicator: Completed a review of CSFP's policies and guidelines**

During the 2020-23 strategic period, a comprehensive analysis of policies and administrative guideline was undertaken. Beginning in 2020-21, a sub-committee was struck with the Director of Education and board trustees to begin the process. Through 2020-21, 20 of more than 75 policies were identified for development, revision or modification. Approximately 20 policies were adopted. In 2021-22, the CSFP continued its work in this area. Several of the policies which were reviewed 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). Due to personnel restraints, the work was limited to Admission of Students in 2022-23. Continuing this work will support the CSFP in creating sound policies to guide future activities.

**Goal Indicator: Increased transparency communication with parents**

During 2020-23 planning period, the CSFP increased communication with parent, students and staff. One of the key tools for communication was the district's and schools' web sites, which were redesigned. Trustees participated in meetings with parents and there were increased press releases and media "hits." (pandemic, maintenance of the conseil scolaire, second school in St.

John's). Trustee have also been more present at school-community activities, such as school-leaving ceremonies and "proms." These activities also serve to underscore the importance of recognizing students' achievements.

**Goal Indicator: Increased professional training for trustees**

During 2020-23 planning period, trustees undertook a number of professional learning activities to enable them to better fulfill their political role. In 2020-21, trustees attended virtual conferences, such as the annual conference of the FNCSF and webinar training with Discitis (an organizational and human resources firm from Ottawa) on board governance. This webinar provided support to trustees in better learning their administrative role on a board of administration. In 2021-22, members of the board of trustees participated in the annual conference of the FNCSF, held virtually under the theme of "One Community, One School." Trustees participated in sessions related to governance, decision-making, issues particular to French education in a minority setting (e.g. identifying rightsholders) and COVID-19. Professional learning continued through the end of the planning cycle as described in the indicator for 2022-23.

## Issue Summary

As members of the board of trustees, it is imperative that the CSFP's understand their governance role, which is particularly important in the area of French first-language education in a linguistic minority situation. It is essential that they have deep understanding of issues that directly influence this cultural and linguistic reality so that they are equipped to meet its unique challenges. Professional learning is critical. Well-defined and clearly articulated policies and guidelines are also necessary in order to orient activities that will best serve the board's schools. A truly functional board is also visible and communicates honestly and openly with the people it serves. While personnel constraints prevented a wide breadth of activities under this strategic issue, the CSFP did meet this objective.

# OPPORTUNITIES AND CHALLENGES

**Opportunities**

One area of progress in 2022-23 was an emphasis on immigration as a possible means to meeting staffing challenges. Participation in job fairs and attending committee meetings (federally and provincially) regarding immigration were important activities for placing the CSFP in a position to take advantage of changes and improvements in immigration as a means of staffing.

The 2022-23 school year saw increased stability at the district level, in that the positions of Manager of Human Resources and Manager of Communications and Marketing were filled for the majority of time. Their work facilitated the hiring process and increase in visibility of the CSFP. Retaining these positions was fruitful in ensuring targeted and effective work plans.

Retention of high school students has been a challenge for the CSFP. In essence, every student in the province can attend an English-language school. It is of note that there were fewer transfers out of the French First Language. One of the important changes, not only for 2022-23, but also for the strategic period of 2020-23, was a broader course offering. All schools are now equipped to offer Technology and Home Economics at the intermediate level. Physics is available in High School, as are Technology, Foods/Nutrition, and Textiles/Clothing. These are valuable options for students and were key to retaining students.

The district's continued participation in the federal grant programs of Vice Versa and PassepART offered culturally-based projects, which reinforced important links with local francophone organizations and supported student leadership.

**Challenges**

The challenges faced by the CSFP are common to many school districts, but are sometimes exacerbated due to its position as a French First Language school board in a linguistic minority setting. The nation-wide teacher shortage has proven to be a major challenge to the CSFP's recruitment of teachers and other personnel. In 2022-23, two of the district's schools were seriously short-staffed. In both cases, three positions were unfilled at the beginning of the school year (In one case, three of four teaching units were unhired.), resulting in reorganization of class grouping and hiring of retired teachers to fill the gaps. Until enrolments increase in Faculties of Education, or immigration offers a solution (see "Opportunities"), this teacher shortage will likely continue for a number of years. A strategy must be articulated to facilitate hiring of candidates through the immigration process.

Student recruitment is also an issue, particularly in the Greater St. John's area. There is a marked difference between the number of families who could enroll their children in the CSFP's schools and actual registrations. Accessing these families is an ongoing challenge, and will require a focused strategy.

A further challenge of the CSFP is infrastructure. There are a number of recurring requests (e.g. expansion of École Boréale (Happy Valley-Goose Bay) to include extra learning space, including a gymnasium, in addition to an ongoing renovation project at École Rocher-du-Nord (St. John's) to complete spaces for intermediate and high school, as well as to prepare classrooms for

Kindergarten to Grade 6 and to add a space for pre-Kindergarten. The district looks forward to positive movement on these projects, so as to provide the most conducive teaching and learning environments possible for its students and staff.

# 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
# FINANCIAL STATEMENTS
# JUNE 30, 2023

CSFP

**Management's Report**

**Management's Responsibility for the Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador Financial Statements**

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that transactions are properly authorized, assets are safeguarded and liabilities are recognized.

Management is also responsible for ensuring that transactions comply with relevant policies and authorities and are properly recorded to produce timely and reliable financial information.

The Board of Directors 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 information periodically and external audited financial statements yearly.

The Auditor General conducts an independent audit of the annual financial statements of the Corporation in accordance with Canadian generally accepted auditing standards, in order to express an opinion thereon. The Auditor General has full and free access to financial management of the Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador.

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

Selena Mell

Selena Mell
Director of Education

Michael Clair

Michael Clair
Chair

OFFICE OF THE AUDITOR GENERAL
NEWFOUNDLAND AND LABRADOR

# INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador
St. John's, Newfoundland and Labrador

## Opinion

I have audited the financial statements of Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador's (CSFP), which comprise the statement of financial position as at June 30, 2023, and the statements of operations and accumulated surplus, statement of change in net debt, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of CSFP as at June 30, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

## Basis for Opinion

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of CSFP in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

## Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report but does not include the financial statements and my auditor's report thereon. The annual report is expected to be made available to me after the date of this auditor's report.

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

## Independent Auditor's Report (cont.)

In connection with my audit of the financial statements, my 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 financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated. When I read the annual report, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance.

### Other matter

The financial statements of CSFP for the year ended June 30, 2022, were audited by another auditor who expressed an unmodified opinion on those statements on July 10, 2023.

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

Management is responsible for the preparation and fair presentation of the 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 financial statements, management is responsible for assessing CSFP'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 CSFP or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing CSFP's financial reporting process.

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

My objectives are to obtain reasonable assurance about whether the 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 my 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 financial statements.

## Independent Auditor's Report (cont.)

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

- Identify and assess the risks of material misstatement of the 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 my 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 CSFP'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 CSFP's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause CSFP to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within CSFP to express an opinion on the financial statements. I am responsible for the direction, supervision and performance of the audit. I remain solely responsible for my audit opinion.

I 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 I identify during my audit.

**DENISE HANRAHAN, CPA, CMA, MBA, ICD.D**
**Auditor General**

April 19, 2024
St. John's, Newfoundland and Labrador

# CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR
## STATEMENT OF FINANCIAL POSITION
## JUNE 30, 2023

### FINANCIAL ASSETS

| | 2023 | 2022 |
|---|---|---|
| Cash | $ 1,835,093 | $ 1,144,170 |
| Accounts receivable (Note 3) | 753,525 | 981,796 |
| Harmonized sales tax receivable | 43,198 | 55,833 |
| | 2,631,816 | 2,181,799 |

### FINANCIAL LIABILITIES

| | | |
|---|---|---|
| Due to the Government of Newfoundland and Labrador | 399,348 | 203,952 |
| Accounts payable and accruals (Note 4) | 266,901 | 262,950 |
| Summer pay liability (Note 5) | 658,681 | 686,797 |
| Deferred revenue (Note 6) | 492,518 | 603,519 |
| Repayable deposits (Note 7) | 14,300 | 13,000 |
| Asset retirement obligation (Note 8) | 4,501,898 | 4,501,898 |
| Employee future benefits | | |
| Accrued sick leave (Note 9) | 570,544 | 582,999 |
| Other (Note 10) | 262,909 | 261,110 |
| | 7,167,099 | 7,116,225 |
| **Net Debt** | (4,535,283) | (4,934,426) |

### NON-FINANCIAL ASSETS

| | | |
|---|---|---|
| Tangible capital assets (Schedule 8) | 7,794,600 | 7,935,223 |
| Prepaid expenses | 1,000 | - |
| | 7,795,600 | 7,935,223 |
| **Accumulated surplus (Note 11)** | $ 3,260,317 | $ 3,000,797 |

Approved:

Michael Clair Chair

Director of Education

See accompanying notes to the financial statements

# CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR
## STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
## JUNE 30, 2023

| | Unaudited Budget (Note 16) 2023 | Actual 2023 | Actual 2022 |
|---|---|---|---|
| **Revenue (Schedule 1)** | | | |
| Provincial Government Grants | $ 10,282,800 | $ 10,112,542 | $ 10,198,831 |
| Grants - Official Languages in Education Projects | 1,435,000 | 1,103,497 | 1,197,051 |
| Ancillary Services | 202,500 | 282,354 | 208,572 |
| Miscellaneous | 25,550 | 61,635 | 45,679 |
| **Total revenue** | 11,945,850 | 11,560,028 | 11,650,133 |
| **Expenses** | | | |
| Administration (Schedule 2) | 687,150 | 703,246 | 789,152 |
| Instructional (Schedule 3) | 6,454,000 | 6,424,512 | 6,421,091 |
| Operations and Maintenance (Schedule 4) | 2,063,400 | 1,699,405 | 1,850,718 |
| Pupil Transportation (Schedule 5) | 1,015,000 | 1,007,178 | 1,102,645 |
| Ancillary Services (Schedule 6) | 291,300 | 362,521 | 247,614 |
| Pupil Services - Official Languages in Education Projects (Schedule 7) | 1,435,000 | 1,103,646 | 1,197,051 |
| **Total expenses (Note 15)** | 11,945,850 | 11,300,508 | 11,608,271 |
| Annual surplus | - | 259,520 | 41,862 |
| **Accumulated surplus, beginning of year** | 3,000,797 | 3,000,797 | 2,958,935 |
| **Accumulated surplus, end of year (Note 11)** | $ 3,000,797 | $ 3,260,317 | $ 3,000,797 |

See accompanying notes to the financial statements

# CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR
## STATEMENT OF CHANGE IN NET DEBT
## JUNE 30, 2023

| | Unaudited Budget (Note 16) 2023 | Actual 2023 | Actual 2022 |
|---|---|---|---|
| Annual surplus | $ - | $ 259,520 | $ 41,862 |
| Acquisition of tangible capital assets | (422,300) | (352,563) | (498,067) |
| Amortization of tangible capital assets | 422,300 | 493,186 | 481,687 |
| Net change in prepaid expenses | - | (1,000) | 1,110 |
| Write down of capital assets | - | - | 110,939 |
| Change in net debt | - | 399,143 | 137,531 |
| **Net debt, beginning of year** | (4,934,426) | (4,934,426) | (5,071,957) |
| **Net debt, end of year** | $ (4,934,426) | $ (4,535,283) | $ (4,934,426) |

See accompanying notes to the financial statements

# CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR
## STATEMENT OF CASH FLOWS
## YEAR ENDED JUNE 30, 2023

| Cash from (used for) | 2023 | 2022 |
|---|---|---|
| **Operating** | | |
| Annual surplus | $ 259,520 | $ 41,862 |
| Items not affecting cash | | |
| Amortization | 493,186 | 481,687 |
| Accounts receivable | 228,271 | (169,190) |
| Write off of capital asset | - | 110,939 |
| Harmonized sales tax receivable | 12,635 | (6,250) |
| Prepaid expenses | (1,000) | 1,114 |
| Due to Government of Newfoundland and Labrador | 195,396 | (32,542) |
| Accounts payable and accruals | 3,951 | (350) |
| Summer pay liability | (28,116) | (6,499) |
| Deferred revenue | (111,001) | 34,791 |
| Repayable deposits | 1,300 | (2,822) |
| Accrued sick leave | (12,455) | (13,446) |
| Other employee future benefits | 1,799 | (28,787) |
| | 1,043,486 | 410,507 |
| **Capital** | | |
| Acquisition of tangible capital assets | (352,563) | (498,067) |
| **Investing** | | |
| Short term investments | - | 5,030 |
| **Increase (decrease) in cash** | 690,923 | (82,530) |
| **Cash, beginning of year** | 1,144,170 | 1,226,700 |
| **Cash, end of year** | 1,835,093 | 1,144,170 |
| **Cash is comprised of:** | | |
| Board's Bank Balance | $ 1,698,131 | $ 999,270 |
| Schools' Bank Balance | 136,962 | 144,900 |
| | $ 1,835,093 | $ 1,144,170 |

See accompanying notes to the financial statements

## 1. Nature of Operations

The Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador (CSFP or "the Board") 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 financial statements have been prepared in accordance with public sector accounting standards issued by the Public Sector Accounting Board (PSAB). The Board does not prepare a statement of remeasurement gains and losses as the Board does not enter into relevant transactions or circumstances that are being addressed by that statement.

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

**a)** These financial statements reflect the assets, liabilities, revenues and expenses of the Board and the six schools that it controls.

**b)** Cash includes balances with banks.

**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 Board'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.

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 |

g) The 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 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 Provident 10 and the Teacher's Pension Plan Corporation. 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 Board 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 Board 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 statement of operations.

k) The Board conducts its business through six reportable segments: Administration, Instructional, Operations and Maintenance, Pupil Transportation, Ancillary Services and Pupil Services - Official Languages in Education Projects. These operating segments are established by senior management to facilitate the achievement of the Board's 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.

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

**l)** In preparing the 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 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
- asset retirement obligations

**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 Board 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 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 year-end, 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 Board early adopted 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.

## 3. Accounts Receivable

| | 2023 | 2022 |
|---|---|---|
| Provincial government | $ 69,839 | $ 292,786 |
| Provincial government - Summer pay - teachers (Note 5) | 658,681 | 686,797 |
| Rent | 18,474 | - |
| Travel advances and miscellaneous | 6,531 | 2,213 |
| | $ 753,525 | $ 981,796 |

## 4. Accounts Payable and Accrued Liabilities

| | 2023 | 2022 |
|---|---|---|
| Trade payables | $ 181,951 | $ 132,188 |
| Accrued liabilities | 46,436 | 85,110 |
| Accrued salaries and benefits payable | 38,514 | 45,652 |
| | $ 266,901 | $ 262,950 |

## 5. Summer Pay Liability

The Board records a summer pay liability for teachers in the Board. 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 an offsetting teachers' summer pay receivable from the province of $658,681 in Accounts Receivable (2022 – $686,797).

## 6. 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 various funding deferred to future periods are as follows:

| 2023 | Opening | Additions | Revenue recognized | Ending balance |
|---|---|---|---|---|
| Official Languages in Education | $ 59,887 | $ 1,101,040 | $ (1,103,497) | $ 57,430 |
| Pupil Transportation | 22,197 | 66,527 | (32,914) | 55,810 |
| Recruitment and retention | 261,042 | 99,500 | (63,803) | 296,739 |
| Other | 260,393 | 12,805 | (190,659) | 82,539 |
| Balance, end of current year | $ 603,519 | $ 1,279,872 | $ (1,390,873) | $ 492,518 |

| 2022 | Opening | Additions | Revenue recognized | Ending balance |
|---|---|---|---|---|
| Official Languages in Education | $ 253,938 | $ 1,003,000 | $ (1,197,051) | $ 59,887 |
| Pupil Transportation | 13,175 | 9,022 | - | 22,197 |
| Recruitment and retention | 126,603 | 204,000 | (69,561) | 261,042 |
| Other | 175,012 | 219,293 | (133,912) | 260,393 |
| Balance, end of prior year | $ 568,728 | $ 1,435,315 | $ (1,400,524) | $ 603,519 |

## 7. Repayable Deposits

The 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, 2023 is $14,300 (2022 - $13,000).

## 8. Asset Retirement Obligations

The Board's asset retirement obligations relate 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 Board has not escalated or discounted the costs associated with the asset retirement obligation as the date of retirement of each school is unknown.

The Board has recorded an Asset Retirement Obligation of $4,501,898 (2022 - $4,501,898)

## 9. Employee Future Benefits - Accrued Sick Leave

| | 2023 | 2022 |
|---|---|---|
| Accrued benefit liability, beginning of year | $ 582,999 | $ 596,445 |
| Benefits expense | | |
| Current service cost | 42,839 | 40,875 |
| Interest expense | 10,714 | 10,624 |
| Amortization of gain in period | (16,324) | (16,124) |
| Benefits paid | (49,684) | (48,821) |
| **Total accrued benefit liability, end of year** | 570,544 | 582,999 |
| Unamortized actuarial experience gain | (173,659) | (189,983) |

| | | |
|---|---|---|
| Total accrued benefit obligation | $ 396,885 | $ 393,016 |
| Accrued benefit liability according to employee groups | | |
| Teachers | 513,864 | 521,519 |
| Board employees | 38,941 | 43,271 |
| Student assistants | 17,739 | 18,209 |
| Total accrued benefit liability, end of year | $ 570,544 | $ 582,999 |

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

| | 2023 | 2022 |
|---|---|---|
| Discount rate - benefit cost (%) | 2.75 | 2.75 |

Rate of compensation increase is 3.75% for promotion and merit plus inflation as at June 30, 2023 (2022 - 3.75%)

## 10. 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:

| | 2023 | 2022 |
|---|---|---|
| Executive staff paid leave | $ 222,263 | $ 224,146 |
| Employee vacation pay | 40,646 | 36,964 |
| | $ 262,909 | $ 261,110 |

## 11. Breakdown of Accumulated Surplus

| | 2023 | Restated (Note 17) 2022 |
|---|---|---|
| **Year-end composition** | | |
| Net investment in tangible capital assets | 7,794,600 | 7,935,223 |
| Unfunded accrued sick leave (Note 9) | (570,544) | (582,999) |
| Unfunded asset retirement obligation | (4,501,898) | (4,501,898) |
| Unfunded paid leave - (Note 10) | (262,909) | (261,110) |
| School bank balances | 136,962 | 144,900 |
| Operating accumulated surplus | 664,106 | 266,681 |
| **Total accumulated surplus** | $ 3,260,317 | $ 3,000,797 |

## 12. Financial Instruments

The Board's financial instruments consist of cash, accounts receivable, amounts due to the Government of Newfoundland and Labrador, accounts payable and accruals, 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.

## 13. Insurance Subsidy

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

## 14. Related party transactions

The CSFP is related through common ownership to all Province of Newfoundland and Labrador departments, agencies, school boards, 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.

## 15. Expenses by Object

| | 2023 | 2022 Restated (Note 17) |
|---|---|---|
| Salaries | $ 6,810,187 | $ 6,834,050 |
| Employee benefits | 1,267,236 | 1,225,593 |
| Supplies and services | 1,117,035 | 1,264,616 |
| Contract services and fees | 1,345,507 | 1,648,726 |
| Training | 78,869 | 59,517 |
| Rentals | 63,478 | 23,181 |
| Amortization | 493,186 | 481,687 |
| Interest | 1,058 | 2,597 |
| Travel | 123,952 | 68,304 |
| | $ 11,300,508 | $ 11,608,271 |

## 16. Budget figures

Budget figures included in the financial statements are unaudited and were approved by the Board on November 27, 2022. Budget figures are unaudited.

## 17. Comparative figures

During the year, certain prior year figures have been restated for comparative purposes and to conform to the current year presentation.

# CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR
## SCHEDULE 1 - REVENUES
## YEAR ENDED JUNE 30, 2023

| | Unaudited Budget (Note 16) 2023 | Actual 2023 | Actual 2022 |
|---|---|---|---|
| **Revenues** | | | |
| **Provincial government grants** | | | |
| Regular operating grants | $ 1,974,800 | $ 1,974,800 | $ 1,946,500 |
| Acquisition of tangible capital assets | 422,300 | 352,563 | 498,067 |
| Major renovations to buildings | 450,000 | 158,514 | 135,414 |
| Special grants | | | |
| Official language monitor | 31,000 | 30,186 | 29,883 |
| Other | 159,000 | 415,845 | 224,183 |
| Salaries and benefits | | | |
| Executive | 468,700 | 475,172 | 432,680 |
| Regular teachers | 5,182,000 | 5,047,598 | 5,183,120 |
| Substitute teachers | 335,000 | 458,208 | 341,833 |
| Student assistants | 140,000 | 132,654 | 146,114 |
| Other | 110,000 | 63,803 | 164,165 |
| Pupil transportation | | | |
| Contracted | 1,010,000 | 1,003,199 | 1,096,872 |
| | 10,282,800 | 10,112,542 | 10,198,831 |
| **Grants - Official Languages in Education** | | | |
| Regular projects | 1,435,000 | 1,103,497 | 1,197,051 |
| **Ancillary Services** | | | |
| School revenue | 75,000 | 132,206 | 83,883 |
| Revenues from rental of schools and facilities - Grand-Vents | 102,500 | 125,148 | 99,689 |
| Other rental - ARCO - West Coast | 25,000 | 25,000 | 25,000 |
| | 202,500 | 282,354 | 208,572 |
| **Miscellaneous** | | | |
| Interest on investments | 25,000 | 53,124 | 12,650 |
| Language rights support program | - | - | 11,195 |
| Other – sundry | 550 | 5,311 | 1,102 |
| Expense recovery | - | 3,200 | - |
| Insurance refund | - | - | 20,732 |
| | 25,550 | 61,635 | 45,679 |
| **Total revenues** | $ 11,945,850 | $ 11,560,028 | $ 11,650,133 |

# CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR
## SCHEDULE 2 - ADMINISTRATION EXPENSES
## YEAR ENDED JUNE 30, 2023

| | Unaudited Budget (Note 16) 2023 | Actual 2023 | Actual 2022 |
|---|---|---|---|
| Salaries and benefits | | | |
| Director and Assistant Director | $ 347,000 | $ 323,401 | $ 291,783 |
| Board office personnel | 165,650 | 192,613 | 197,626 |
| Office supplies | 3,000 | 6,647 | 3,710 |
| Replacement furniture and equipment | 7,500 | 6,320 | 8,659 |
| Postage | 3,000 | 2,141 | 2,732 |
| Telephone/internet | 10,000 | 7,257 | 8,956 |
| Office equipment rentals and repairs | 6,000 | 6,418 | 5,044 |
| Bank charges | 8,500 | 8,024 | 9,070 |
| Repairs and maintenance - office buildings | 4,000 | 1,987 | 3,552 |
| Travel | 12,500 | 15,786 | 9,651 |
| Board meeting expenses | 12,500 | 11,700 | - |
| Professional fees - legal | 20,000 | 7,559 | 142,343 |
| Professional fees reimbursable | 40,000 | 48,930 | 47,833 |
| Professional fees - other | 25,000 | 16,939 | 28,168 |
| Advertising - recruitment | 3,500 | 987 | 12,252 |
| Membership dues | 5,000 | 4,899 | 4,800 |
| Relocation expenses | 3,500 | 31,997 | 9,542 |
| Miscellaneous | 2,000 | 707 | 166 |
| Training | 7,500 | 7,934 | 511 |
| Insurance | 1,000 | 1,000 | 2,754 |
| **Total administrative expenses** | $ 687,150 | $ 703,246 | $ 789,152 |

# CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR
## SCHEDULE 3 - INSTRUCTIONAL EXPENSES
## YEAR ENDED JUNE 30, 2023

| | Unaudited Budget (Note 16) 2023 | Actual 2023 | Actual 2022 |
|---|---|---|---|
| **Instructional salaries** | | | |
| Teacher Salaries | | | |
| Regular | $ 4,300,000 | $ 4,177,532 | $ 4,319,575 |
| Substitutes | 335,000 | 450,301 | 334,371 |
| Senior Education Officer | 141,700 | 148,887 | 131,367 |
| Board pay | 5,000 | 7,484 | 2,681 |
| Employee benefits - general | 775,000 | 760,364 | 750,985 |
| School secretaries - salaries and benefits | 257,400 | 264,689 | 253,523 |
| Payroll tax | 107,000 | 107,024 | 108,670 |
| Other - salaries and benefits - program coordinators | 130,000 | 88,374 | 111,919 |
| Other - salaries and benefits - student assistants | 140,000 | 132,654 | 146,116 |
| | 6,191,100 | 6,137,309 | 6,159,207 |
| **Instructional materials** | | | |
| General supplies | 23,500 | 27,974 | 26,371 |
| Resource center materials - reimbursable | - | 547 | 360 |
| Teaching aids | 27,500 | 26,786 | 18,200 |
| Teaching aids – reimbursable | 10,000 | 7,764 | 18,717 |
| | 61,000 | 63,071 | 63,648 |
| **Instructional furniture and equipment** | | | |
| Replacement | 22,500 | 12,689 | 27,918 |
| Replacement - reimbursable | - | 8,524 | - |
| Rentals and repairs | 9,750 | 9,049 | 9,794 |
| | 32,250 | 30,262 | 37,712 |
| **Instructional staff travel** | | | |
| Program co-coordinators | 8,500 | 8,669 | - |
| Teachers' travel | 1,000 | 4,586 | 176 |
| In-service and conferences | 500 | - | - |
| Refundable teachers' travel | 5,000 | - | - |
| | 15,000 | 13,255 | 176 |
| **Other instructional costs** | | | |
| French monitor program | 34,750 | 33,559 | 32,698 |
| Commission scolaire du Littoral services | 52,500 | 52,521 | 68,928 |
| Inclusion | 3,500 | 1,621 | 5,319 |
| Secretaries - training | 2,000 | 1,153 | - |
| Secretaries - travel | 1,000 | 995 | 713 |
| Secretaries - equipment | 6,000 | 6,712 | - |
| Gymnasium rental | 5,500 | 9,349 | 3,770 |
| Student scholarships | 500 | 1,500 | - |
| KinderStart | 500 | 354 | 498 |
| | 106,250 | 107,764 | 111,926 |
| **Amortization** | 48,400 | 72,851 | 48,422 |
| **Total instructional expenses** | $ 6,454,000 | $ 6,424,512 | $ 6,421,091 |

# CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR
## SCHEDULE 4 - OPERATIONS AND MAINTENANCE EXPENSES (SCHOOLS)
## YEAR ENDED JUNE 30, 2023

| | Unaudited Budget (Note 16) 2023 | Actual 2023 | Actual 2022 |
|---|---|---|---|
| Salaries – janitorial | $ 473,500 | $ 435,769 | $ 401,022 |
| Salaries - maintenance | 136,000 | 138,002 | 150,630 |
| Salaries - maintenance reimbursable | - | - | 1,409 |
| Electricity | 170,500 | 154,731 | 186,681 |
| Heating oil | - | - | 98,505 |
| Municipal services fees / garbage removal | 34,400 | 32,784 | 32,515 |
| Telephone / Internet | 101,500 | 87,817 | 101,712 |
| Travel | 15,000 | 10,630 | 11,072 |
| Janitorial supplies | 31,000 | 32,726 | 29,162 |
| Janitorial equipment | 6,000 | 12,935 | 8,710 |
| Refundable repairs and maintenance to buildings | 200,000 | 115,794 | 132,643 |
| Major repairs and maintenance - buildings | 250,000 | 38,060 | 33,132 |
| Minor repairs and maintenance - buildings | 42,500 | 52,313 | 52,784 |
| Computer equipment replacement | 13,500 | 7,091 | 6,178 |
| Computer equipment replacement - reimbursable | 40,000 | 34,834 | - |
| Contracted services - janitorial | 5,000 | 1,139 | 7,589 |
| Repairs and maintenance - equipment | 1,500 | - | 1,245 |
| Snow clearing and ice control | 165,000 | 120,077 | 160,692 |
| Locations - écoles | - | - | - |
| Other - security systems | 5,500 | 6,622 | 5,633 |
| Other - Training | 2,500 | 1,354 | - |
| Amortization - Asset retirement obligation | - | 44,387 | 44,387 |
| Amortization | 370,000 | 372,340 | 385,017 |
| **Total operations and maintenance** | $ 2,063,400 | $ 1,699,405 | $ 1,850,718 |

# CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR
## SCHEDULE 5 - PUPIL TRANSPORTATION EXPENSES
## YEAR ENDED JUNE 30, 2023

| | Unaudited Budget (Note 16) 2023 | Actual 2023 | Actual 2022 |
|---|---|---|---|
| **Contracted services** | | | |
| Regular transportation - bus | $ 957,300 | $ 957,298 | $ 1,027,803 |
| Regular transportation - private vehicles | 33,000 | 29,462 | 29,641 |
| Extracurricular busing | 5,000 | 3,557 | 5,773 |
| Other | - | 422 | - |
| Fuel adjustment | 19,700 | 16,439 | 39,428 |
| **Pupil transportation expenses** | $ 1,015,000 | $ 1,007,178 | $ 1,102,645 |

# CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR
## SCHEDULE 6 - ANCILLARY SERVICES EXPENSES
## YEAR ENDED JUNE 30, 2023

| | Unaudited Budget (Note 16) 2023 | Actual 2023 | Actual 2022 |
|---|---|---|---|
| **School expenses** | | | |
| School excursions and extracurricular activities | $ 7,500 | $ 15,522 | $ 4,851 |
| Pedagogical materials and equipment | 27,500 | 16,176 | 20,990 |
| Cultural identity | - | 9,462 | 3,006 |
| Fundraising expense | 10,000 | 20,555 | 8,362 |
| Graduation expense | 2,500 | 10,476 | 1,752 |
| Other | 27,500 | 68,040 | 23,267 |
| | 75,000 | 140,231 | 62,228 |
| **Ancillary Services expenses** | | | |
| Operation of teachers' residences | 46,400 | 44,928 | 9,000 |
| **Community Centre Operations - Centre des Grands-Vents** | | | |
| Salaries - janitorial | $ 53,200 | $ 57,393 | $ 41,719 |
| Communications | 8,000 | 19,392 | 7,064 |
| Operations | 92,300 | 86,790 | 88,823 |
| Equipment and supplies | 12,500 | 10,179 | 34,919 |
| | 166,000 | 173,754 | 172,525 |
| Amortization | 3,900 | 3,608 | 3,861 |
| | 169,900 | 177,362 | 176,386 |
| **Total ancillary services expenses** | $ 291,300 | $ 362,521 | $ 247,614 |

# CONSEIL SCOLAIRE FRANCOPHONE
# PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR
## SCHEDULE 7 - PUPIL SERVICES - OFFICIAL LANGUAGES IN EDUCATION PROJECTS YEAR ENDED JUNE 30, 2023

| | Unaudited Budget (Note 16) 2023 | Actual 2023 | Actual 2022 |
|---|---|---|---|
| Language recovery | $ 337,500 | $ 220,936 | $ 223,837 |
| School programs co-ordination | 117,500 | 88,584 | 72,652 |
| Teacher aides | 193,000 | 205,114 | 170,450 |
| Art and cultural programming | 162,500 | 58,549 | 147,366 |
| Principal and teacher training | 100,500 | 61,745 | 51,481 |
| Promotion and communications services | 136,000 | 79,779 | 115,542 |
| Project administration | 77,500 | 78,303 | 77,593 |
| Translation services | 5,000 | - | 921 |
| IT services | 80,000 | - | - |
| Teacher recruitment and retention | 22,500 | 27,517 | 23,089 |
| Educational resource centres | 78,000 | 66,057 | 59,021 |
| Classroom technology | 50,000 | 82,379 | 173,590 |
| Educational renewal | 75,000 | 134,683 | 81,509 |
| **Total pupil services - Official Languages in Education Projects** | $ 1,435,000 | $ 1,103,646 | $ 1,197,051 |

# CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR
## SCHEDULE 8 - DETAILS OF TANGIBLE CAPITAL ASSETS
## YEAR ENDED JUNE 30, 2023

| | Cost 2022 | Additions 2023 | Cost 2023 | Accumulated Amortization 2022 | Amortization 2023 | Accumulated Amortization 2023 | Net Book Value 2023 | Net Book Value 2022 |
|---|---|---|---|---|---|---|---|---|
| **Land and Sites** | | | | | | | | |
| Land and Sites | $ 125,000 | $ - | $ 125,000 | $ - | $ - | $ - | $ 125,000 | $ 125,000 |
| **Buildings** | | | | | | | | |
| Buildings | 15,384,715 | 94,416 | 15,479,131 | 8,486,533 | 372,340 | 8,858,873 | 6,620,258 | 6,898,182 |
| ARO | 4,501,898 | - | 4,501,898 | 4,090,567 | 44,387 | 4,134,954 | 366,944 | 411,331 |
| Schools - WIP | - | 25,383 | 25,383 | - | - | - | 25,383 | - |
| Leasehold improvements | 75,159 | | 75,159 | 75,159 | - | 75,159 | - | - |
| | 19,961,772 | 119,799 | 20,081,571 | 12,652,259 | 416,727 | 13,068,986 | 7,012,585 | 7,309,513 |
| **Furniture and Equipment** | | | | | | | | |
| Schools | 1,265,993 | 232,764 | 1,498,757 | 782,904 | 72,851 | 855,755 | 643,002 | 483,089 |
| Administration | 118,956 | - | 118,956 | 118,956 | - | 118,956 | - | - |
| Other - Centre des | | | | | | | - | - |
| Grands-Vents | 90,390 | - | 90,390 | 72,769 | 3,608 | 76,377 | 14,013 | 17,621 |
| | 1,475,339 | 232,764 | 1,708,103 | 974,629 | 76,459 | 1,051,088 | 657,015 | 500,710 |
| **Computers** | | | | | | | | |
| Schools | 696,367 | - | 696,367 | 696,367 | - | 696,367 | - | - |
| Administration | 257,304 | - | 257,304 | 257,304 | - | 257,304 | - | - |
| | 953,671 | - | 953,671 | 953,671 | - | 953,671 | - | - |
| **Total Tangible Capital Assets** | $ 22,515,782 | $ 352,563 | $ 22,868,345 | $ 14,580,559 | $ 493,186 | $ 15,073,745 | $ 7,794,600 | $ 7,935,223 |