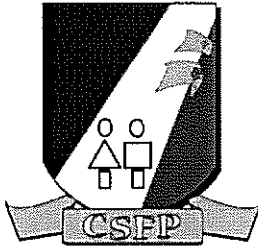




**ANNUAL REPORT 2015-16**

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



## MESSAGE FROM THE CHAIR

December 22, 2016

Honourable Dale Kirby, MHA  
Minister of Education and Early Childhood Development  
Department of Education and Early Childhood Development  
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 2015-16 Annual Performance Report of the *Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador* (CSFP).

The Strategic Plan 2014-17 describes the Board's commitment to improved French first-language education, safe and caring schools and improved learning through 21<sup>st</sup> century skills. This report outlines the progress in the attainment of the objective during the second year of implementation of the strategic plan, from July 1, 2015 to June 30, 2016.

My signature below is on behalf of CSFP school board, and indicates accountability for the results reported in 2015-16.

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

Sincerely,

Brian Lee, Chair



## **PROFILE OF THE CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL**

### **CSFP Vision**

The vision of the Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador (CSFP) is that of a system of education, defined by the French language and francophone cultures, which supports the success of all students, the building of their identities, their personal fulfilment and their global vision.

### **Mission**

By June 30, 2017, the Conseil scolaire francophone provincial will have enhanced the French education system to ensure students have the skills needed for success while maintaining their French cultural identity.

### **Mandate**

The mandate of the CSFP is to provide prescribed and approved programs for primary, elementary and secondary students in the French-first-language school system. Annex A provides a complete list of the duties and powers of the CSFP as cited in the *Schools Act, 1997*.



## PROFILE OF THE CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL

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

The five schools of the Conseil scolaire francophone provincial are categorized as “small schools” by the Department of Education and Early Childhood Development. As of September 30, 2015, the CSFP had an enrolment of 349 students, from Kindergarten to Level IV. Enrolments were as follows.

School	
Centre éducatif l'ENVOL (Labrador City)	30
École Boréale (Happy Valley-Goose Bay)	17
École Notre-Dame-du-Cap (Cape St. Georges)	49
École Sainte-Anne (Mainland)	78
École des Grands-Vents (St. John's)	175

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

The CSFP had a budget of \$9,130,465 in 2015-16. Additional information can be found in the Audited Financial Statements, which are located in Annex B.

At the conclusion of the 2015-16 school year, the board had seven trustees and three vacancies.

CSFP TRUSTEES (as of June 30, 2016)	
Name	Region
Ali Chaisson	St. John's
Charly Mini	St. John's
Crystal Benoit	Port-au-Port Peninsula
Edna Hall	Port-au-Port Peninsula
Amy Renouf	Port-au-Port Peninsula
<i>Vacant</i>	Port-au-Port Peninsula
Brian Lee	Labrador West
Steevens Proulx	Labrador West
<i>Vacant</i>	Labrador East
<i>Vacant</i>	Labrador East



For the 2015-16 school year, the breakdown of CSFP staff was as follows:

<b>CSFP STAFF</b>			
<b>Category</b>	<b>Female</b>	<b>Male</b>	<b>Total:</b>
CSFP Office	6	4	10
Teachers	29	12	41
Principals	4	1	5
Other	17	6	23
Total	56	23	79

## **LINES OF BUSINESS OF THE CSFP**

The CSFP has two lines of business:

### **1. Programs and Services – Pre-school (i.e. *Bon Départ*) and Kindergarten to Grade Twelve**

French First Language schools provide children the opportunity to do the *Bon Départ* program the year before they begin Kindergarten, as a means of preparing them for the Kindergarten program. French First Language schools offer programs and courses prescribed or approved by the Department of Education and Early Childhood Development.

### **2. Transportation**

The CSFP is responsible for providing return transportation for students between their home and the school in accordance with Department of Education and Early Childhood Development policies and guidelines.



## SHARED COMMITMENTS

To achieve the objectives and goals in its strategic plan, the CSFP worked with the following partners in 2015-16:

### 1. Department of Education and Early Childhood Development

The Department is responsible for ensuring compliance with the *Schools Act, 1997*, which defines the roles and duties of school boards. The Department determines the learning programs and develops the administrative and educational policies that apply to the school boards. The boards are accountable to the Department for the management of programs and services, as well as for the management and administration of human and financial resources. Approximately 88,4% of the CSFP's total budget is from the Department.

### 2. Canadian Heritage

Canadian Heritage is the federal department responsible for negotiating the federal/provincial cost-shared agreement for Official Languages in Education (OLE) programs with the Government of Newfoundland and Labrador. This agreement ensures funding for the additional services and programs needed for minority-language education and the promotion of the French language and culture. Approximately 9,2% of the CSFP's total budget comes from this agreement. The remainder of the CSFP's budget (1.6%) comes from rental of space in the Centre scolaire et communautaire des Grands-Vents and the Centre scolaire et communautaire Sainte-Anne.

### 3. Francophone organizations

At the provincial level, the *Fédération des parents francophones de Terre-Neuve-et-Labrador* delivers community French-language recuperation programs and operates pre-kindergarten programmes in the regions served by CSFP schools. Agreements remain in place with the *Association communautaire francophone de Saint-Jean* for the operation of the *Centre scolaire et communautaire des Grands-Vents* and with the *Association régionale de la Côte Ouest* for the operation of the *Centre scolaire et communautaire Sainte-Anne*.

### 4. Other agencies

The agreement with the Newfoundland and Labrador English School District for sharing school transportation in Happy Valley-Goose Bay and Labrador City remained in effect in 2015-16. In addition, the agreement with the *Commission scolaire du Littoral* of Quebec continued, so that the Francophone students from the L'Anse-au-Clair area could attend Mgr-Scheffer School in Lourdes-de-Blanc-Sablou, Québec. In 2015-16, the CSFP received financial support (approximately 0,8% of the budget) from the Programme d'appui aux droits linguistiques (PADL).



## HIGHLIGHTS AT THE CSFP

### **Enrolment**

Enrolment at CSFP remained fairly stable in 2015-16, albeit presenting a decrease of nine students, to 349. École Sainte-Anne and École des Grands-Vents offered high school programming. École des Grands-Vents maintained its high school cohort, with students in Levels I and II prescribed programming. While there was a decrease in high school enrolment at École Sainte-Anne, the school maintained its core programming, while adding advanced maths (Mathématiques 3230). It is of note that École Saint-Anne also offered programming to Level IV students in 2015-16, thereby allowing those students the opportunity to earn their high school diploma.

### **Programme Implementation and Professional Learning**

In 2015-16, all teachers who were implementing new programmes benefited from professional learning per the current professional learning model of the Department of Education and Early Childhood Development. This included professional learning for Mathématiques 3230 and 3231, Musique K to 6, as well as Sciences 1 (one-day PL with *Let's Talk Science*).

The CSFP continued its practice of a two-day closeout for teachers (October, 2015). Sessions were again offered by district staff; in addition, teachers also availed of the professional knowledge and skills of personnel from the Department of Education and Early Childhood Development and from the Newfoundland and Labrador English School District. Feedback from teachers was very positive, as all indicated that they benefitted greatly from this cooperation.

Mathématiques 3230 was offered at École Sainte-Anne, representing the first-time completion of the advanced programming in the new cycle of high school Mathématiques.

### **Student Support Services**

The CSFP was successful in recruiting a full-time Guidance Counsellor for 2015-16. As a result, the district has been able to offer counselling services (school-based and via Skype Enterprise), to provide career and post-secondary guidance, and to complete diagnostic testing for students. As a result, the wait list for diagnostic testing was greatly reduced (by 20) throughout 2015-16. With a full-time Speech Language Pathologist and a full-time Guidance Counsellor, students, parents and teachers can now avail of comprehensive services in a timely, well-coordinated manner. The CSFP is certainly better-equipped now than at any other time to provide its students with the professional services they require.



## REPORT ON PERFORMANCE

Three issues were used as guidelines for CSFP activities from July 1, 2014 to June 30, 2017:

1. Improved French First Language Education;
2. Safe and Caring Schools; and
3. Improved Learning Through 21<sup>st</sup> Century Skills.

This section will report on the annual objective and indicators for 2015-16 and outline the 2016-17 objective and indicators for each issue.

### ISSUE 1: IMPROVED FRENCH FIRST LANGUAGE EDUCATION

The CSFP strives to ensure that its schools provide an excellent quality of education from Kindergarten to Grade 12. In addition to the delivery of provincial curricula, the CSFP is also mandated with the development of students' cultural francophone identity. A systemic approach to improving literacy and numeracy can be an essential lever in improving overall student learning and achievement. In an era of multiple literacies, in which students are supported in constructing their learning, an integrated approach to literacies is desirable. To that end, an instructional framework in literacy and numeracy for Kindergarten to grade 6 was defined, in addition to a framework for the integration of culture and heritage. The CSFP deems these initiatives essential in order to focus teaching and the allocation of resources. This strategic approach will not only support schools in meeting the cognitive, social and affective needs of students in a variety of learning environments, but will also act as a vehicle to enhance students' knowledge, and appreciation, of francophone cultures and heritage, and to strengthen their own identities as Francophones.

**Goal One:** By June 30, 2017, the Conseil scolaire francophone provincial will have enhanced opportunities to improve student learning.

**Measure:** Enhanced opportunities

**Indicators:**

- Implemented literacy plan for K-6
- Implemented numeracy plan for K-6
- Improved integration of activities to develop students' cultural identity as francophones

**2015-16 Objective:**

By June 30, 2016, the Conseil scolaire francophone will have implemented strategies developed to improve student learning.

**Measure:** Implemented strategies developed to improve student learning

**Indicators:**

- Completed literacy plan K-6 and implemented select initiatives
- Completed numeracy plan K-6 and implemented select initiatives
- Developed cultural plan





**Indicator: Completed literacy plan K-6 and implemented select initiatives**

The literacy plan K-6 was completed in 2015-16, and includes four areas of focus.

1. Teaching and Learning: Identify and implement effective teaching strategies to enhance student learning and achievement;
2. Evaluation and Achievement: Increase student achievement;
3. Professional Learning: Improve teachers' knowledge and skills in teaching literacy;
4. Promotion of reading: Promote a literacy-rich environment.

The primary focus of the literacy plan is on reading. This was identified as an area of need, as previous Grade 6 Provincial Assessments in Français have shown, and it is one that affects students as they progress through elementary, intermediate and high school. Results from the Grade 6 provincial evaluation in Français (reading and writing) indicated an improvement or maintenance of results from the previous evaluation (May 2013). On multiple choice questions, the average was 64,4% (versus 56,4% in 2013); on constructed response, 79,1% met or exceeded the outcomes (versus 65,5% in 2013) for the literary text, while 79,1% met or exceeded the outcomes for the *texte d'usage courant* (versus 50,0% in 2013).

One of the major goals under Teaching and Learning is the implementation of "Working Together to Support Student Achievement: Primary Reading and Writing." In 2015-16, district personnel and principals completed professional learning on this initiative. The district and the Department of Education and Early Childhood Development collaborated to ensure that the translation reflects the needs of French First Language schools and that appropriate professional learning is available for teachers on the Department of Education and Early Childhood Education's professional learning site. In another activity arising out of the literacy plan, over half the teachers, representing all levels, completed professional learning on reading strategies during the district closeout. As part of literacy support, each school received extra funding to purchase reading materials for the schools' learning resources centre and for classrooms.

**Indicator: Completed numeracy plan K-6 and implemented select initiatives**

The numeracy plan K-6 was completed in 2015-16, and includes three areas of focus.

1. Teaching and Learning: Identify and implement effective teaching strategies to enhance student learning and achievement in mathematics;
2. Evaluation and Achievement: Increase student achievement (meeting or surpassing provincial standards);
3. Professional Learning: Improve teachers' knowledge and skills in teaching mathematics.

During 2015-16, the CSFP implemented select initiatives as part of the numeracy plan. Teachers completed professional learning with the coordinator on levels of questioning and on overall course organisation to meet the learning outcomes. These had been identified as areas of need. The CSFP also began the development of a bank of evaluations and evaluation items, in order to guide teachers in creating appropriate summative evaluations and exams.

**Indicator: Developed cultural plan**

The CSFP developed a framework for the implementation of cultural activities to support the development of students' linguistic and cultural identity as Francophones. A working committee met to develop the framework, which included research and discussion of the fundamental importance of cultural integration for French first language schools in a minority setting. The resulting plan includes strategies for integrating culture and indicators of achievement, as well as



a list of resources available to teachers. The plan, completed in February 2016, focuses on three areas:

1. Maximize the use of existing cultural resources;
2. Support for schools for the integration of cultural activities and curricula Kindergarten to Level III;
3. Support the development of partnerships with various organizations and community groups for the integration of cultural activities.

Several of the initiatives outlined in the plan had already begun or were a continuation of 2014-2015 activities, such as traditional music lessons (accordion), the district's speak-off and school-based and regional Heritage Fairs, where there was increased participation in the district's schools. Funding was provided to support several school-based initiatives which linked culture, French-language development and curricula. One such activity was composing and recording of school song at each of École Sainte-Anne and École Notre-Dame-du-Cap. Working with a local artist, students wrote the music and lyrics and recorded their school song. Other activities included guitar lessons for students at Centre éducatif l'ENVOL, a traditional dance workshop, musical presentations by French-language groups from Québec and Nova Scotia, as well a presentation to high school students on the struggles to preserve French language and culture and the history of French education on the Port-au-Port peninsula. During national Francophone week, all schools participated in activities organized by the Association canadienne d'éducation de langue française, including *Francoportraits* and *Flash ton école!*

**2016-17 Objective:**

By June 30, 2017, the Conseil scolaire francophone provincial will have continued to implement strategies to improve student learning.

**Measure:** Continued to implement strategies to improve student learning

**Indicators:**

- Implemented teaching and evaluation initiatives for literacy K-6
- Implemented teaching and evaluation initiatives for numeracy K-6
- Implemented initiatives for the integration of culture into curricula
- Provided on-going support for teachers for literacy K-6, numeracy K-6 and cultural integration

**ISSUE 2: SAFE AND CARING SCHOOLS**

The CSFP continues to follow and to adhere to the guidelines of the Department of Education and Early Childhood Development's Safe and Caring Schools policy, as well as the policy on bullying and guidelines on positive behavioural supports. Initiatives and activities are ongoing, supporting elements that ensure a positive learning environment for all and promoting the social and mental well-being of all. Much of the effort in 2015-16 focused on bullying prevention and on the full-scale implementation of positive behavioural supports in all schools.

**Goal Two:** By June 30, 2017, the Conseil scolaire francophone provincial will have enhanced the environment of all schools to ensure a safe and caring environment that is conducive to student learning.



**Measure:** Enhanced school environment

**Indicators:**

- Enhanced procedures to ensure safe and caring schools
- Implemented Positive Behavioural Supports in all schools
- Enhanced protocols on bullying

**2015-16 Objective:**

By June 30, 2016, the Conseil scolaire francophone provincial will have continued the implementation of initiatives to ensure a safe and caring learning environment.

**Measure:** Continued implementation of initiatives

**Indicators:**

- Continued implementation of safe and caring schools initiatives
- Implemented positive behavioural supports in all schools
- Furthered implementation of bullying protocol

**Indicator: Continued implementation of safe and caring schools initiatives**

The district continued to ensure that initiatives to support a safe learning environment are in place. Teachers completed professional learning on cyber security during the district closeout in October 2015. A manual for crisis intervention has been completed and distributed to all schools. As well, with the hiring of a full-time guidance counsellor, the district has implemented procedures for full-time, on-line access (via Skype or e-mail) for students in regions outside St John's.

**Indicator: Implemented positive behavioural supports in all schools**

The Student Support Services Coordinator completed in-servicing of schools on Positive Behaviour Supports, which have now been implemented in all schools, École Sainte-Anne and Centre éducatif l'ENVOL being the final two schools. Schools have implemented PBS programmes to recognize and to encourage student behaviour, focusing on positive behaviours, and student's use of French.

**Indicator: Furthered implementation of bullying protocol**

All schools fully implemented the DIRE programme (K to 6), which is a programme designed to reduce the incidents of bullying among primary/elementary students. Teachers in all schools completed the on-line training programme. Combined with positive behaviour supports, implementation of DIRE has had a positive effect on the incidents of bullying in the CSFP's schools.

**2016-17 Objective:**

By June 30, 2017, the Conseil scolaire francophone provincial will have further implemented initiatives to ensure a safe and caring learning environment.

**Measure:** Further implemented initiatives

**Indicators:**

- Continued implementation of safe and caring schools initiatives
- Continued implementation of positive behaviour supports
- Furthered implementation of bullying protocol

**ISSUE 3: IMPROVED LEARNING THROUGH 21<sup>ST</sup> CENTURY SKILLS**

In a 21<sup>st</sup> century learning environment, the role of technology is essential to student learning and achievement, as well as to teacher professional development. To that end, the CSFP completed important upgrades to the technology infrastructure of schools during 2015-16, providing a more stable environment for teaching and learning across the district. Professional learning for teachers and district staff continued. In addition, teachers engaged in activities representative of the 21<sup>st</sup> century learning environment, including collaboration, creativity and critical thinking.

**Goal Three:** By June 30, 2017, the Conseil scolaire francophone provincial will have integrated 21<sup>st</sup> century skills and technology to enhance learning.

**Measure:** Integrated 21<sup>st</sup> century skills and technology

**Indicators:**

- Developed technology plan
- Enhanced integration of 21<sup>st</sup> century learning skills
- Increased professional learning

**2015-16 Objective:**

By June 30, 2016, the Conseil scolaire francophone provincial will have continued to implement initiatives to integrate 21<sup>st</sup> century skills and technology in schools.

**Measure:** Continued to implemented initiatives

**Indicators:**

- Began implementation of technology plan
- Further increased use of technology
- Increased 21<sup>st</sup> century learning practices

**Indicator: Began implementation of technology plan**

The technology plan was completed in 2015-16. The areas of focus include:

1. Teaching and learning: Using information technologies to improve student learning and achievement in a 21<sup>st</sup> century environment;
2. Communication and collaboration: Integrating information technologies in order to increase communication and collaboration among stakeholders;
3. Infrastructure and access: Improve infrastructure for students and personnel of CSFP.

During 2015-16, the CSFP upgraded the level of connectivity within schools and across the district, including creating its own network. This has improved and stabilized Wi-Fi access within schools and increased the bandwidth available to schools. All schools are now operating on the CSFP's own network, as opposed to sharing bandwidth of the NLESD (Labrador and the Port-au-Port Peninsula). More robust routers have been installed, and a high-grade firewall has also



been installed, making the networks within schools more secure against outside attacks. The administrative directives relative to information technologies have been updated to facilitate use of personal mobile devices and to meet the increased use of social media by schools.

**Indicator: Further increased use of technology**

During 2015-16, in order to support schools in the use of iPad's in primary grades, the CSFP fully implemented Maas360, an on-line mass distribution management tool to administer the purchase and transfer of licences for applications. Applications identified by teachers are purchased through district office; district personnel then transfers the purchases directly to the iPads identified by the teachers. This has allowed the CSFP to better manage budget (as applications may be transferred among schools, no longer requiring the duplication of purchase) and to better support teachers in the selection and identification of applications. It has also allowed for increased use of the iPads in primary-level classes.

All classrooms with an interactive white board now have a dedicated computer for the IWB. This has facilitated teachers' use and increased application of this tool.

Facebook was implemented as part of all schools' communication initiatives. The service has been linked to each school's web site, bringing increased efficiency to the schools' communication activities. In essence, all publications on the schools' web site are automatically displayed on the respective school's Facebook page. This has increased schools' ability to communicate in an efficient and wide-spread manner.

**Indicator: Increased 21<sup>st</sup> century learning practices**

Professional learning on 21<sup>st</sup> century continued, during the district's closeout (October 2015) and as part of school development plans (March 2016). As well, teachers participated in professional learning which addressed specific activities for integrating the iPad in primary-level classes. As a result, teachers have been making use of a wider variety of applications, including applications which focus on student creativity, collaboration and literacy. Principals began the creation of a professional learning community using Lync. This is an important step in creating a means of continuous professional learning and shared practice (one of the elements of 21<sup>st</sup> century learning) for principals.

**2016-17 Objective:**

By June 30, 2017, the Conseil scolaire francophone provincial will have further implemented initiatives to integrate 21<sup>st</sup> century skills and technology in schools.

**Measure:** Further implemented initiatives

**Indicators:**

- Developed and begun implementation of digital citizenship framework
- Increased use of technology for communication
- Increased use of technology to support teachers



## HIGHLIGHTS BY SCHOOL

**École Boréale:** In 2015-16 students at École Boréale participated in a number of activities which supported their learning and development. Included in these activities were the annual Terry Fox walk, swimming, winter sliding and an outing at Birch Brook for an organized nature visit and outdoor activities. Students also participated in the provincial speech competition. During national francophone week, in March, the school organized an on-line Scrabble™ competition with other schools. Students also took part in the *Projet Imagine-Action*, a composting project that involved their families. As well, the school organized a Scholastic book fair.

**École Notre-Dame-du-Cap:** During 2015-16, École Notre-Dame-du-Cap continued its emphasis on culture. The school organized a number of cultural activities, including accordion/traditional music lessons, activities related to *Semaine nationale de la francophonie*, *Jeux de l'Acadie*, and the *Chandeleur*. A number of curriculum-based projects, including the Science Fair, Heritage Fair and the provincial French speak-off were held. In addition, in cooperation with the Association régionale de la côte ouest, the school organized an intergenerational activity, with elder people of the community sharing traditional practices with students. Students also composed a new school song, which they proudly debuted at the spring concert.

**École Sainte-Anne:** Students at École Sainte-Anne had the opportunity to avail of many activities in 2015-16. Students from grades 4 to Level III participated in the Heritage Fair in April. Following the regional final in Corner Brook, one of the school's Level I students was selected to travel to France and Belgium as part of the Ambassador Programme and commemoration of the 100<sup>th</sup> anniversary of the Battle of the Somme. École Sainte-Anne was also represented at the National Ambassadors Program of French for the Future. The breakfast programme at École Sainte-Anne was very successful, and was well-supported by community volunteers and financial donations from individuals, the community and businesses.

**École des Grands-Vents:** In 2015-16, students from École des Grands-Vents participated in several curriculum-based activities, including the Science Fair, Heritage Fair, Sharing our Cultures, and Rotary Music Festival. During the *Semaine de la francophonie*, students participated in a variety of activities, such as *tire sur la neige* and activities organized by the Association canadienne d'éducation de langue française. To mark Provincial Francophone Day, students did presentations and the choir sang at the flag-raising ceremony at the Confederation Building. The school is also developing a vibrant extracurricular and sports programme. In 2015-16, students participated in the provincial running series, and the grade 6 girls basketball team won the provincial A title. In May 2016, high school and intermediate students traveled to Montréal and Québec City for a week-long educational and cultural tour.

**Centre éducatif l'ENVOL:** In 2015-16, Centre éducatif l'ENVOL organized a variety of extracurricular activities, including a running club and arts and crafts. The elementary and intermediate students were able to avail of guitar lessons during the school year, and displayed their talents at the spring concert. As in the past, the Association francophone du Labrador was an important collaborator, facilitating different cultural activities for the school, including participation in the *Jeux d'hiver franco-labradoriens* and organizing a concert with a French-



Canadian music group, Folkofolie. GSC Crane Operators made a generous donation of \$5000 to the school's Kids Eat Smart programme. Finally, the elementary and intermediate students travelled to Churchill Falls in June, where they toured the hydroelectric facility and visited Eric Lambert School.



## **ANNEXE 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;
  - (d) ensure that policies and guidelines issued by the minister relating to special education for students are followed in schools under its jurisdiction;
  - (e) ensure adequate supervision of all students enrolled in its schools during the period for which the board is responsible for those students;
  - (f) develop a policy on employment equity and a plan for implementing the policy;
  - (g) appoint and dismiss employees;
  - (h) appoint and assign duties of teachers;
  - (i) adopt personnel policies which shall follow the personnel administration procedures of the government of the province, with the necessary changes, unless other policies are approved, in writing, by the minister;
  - (j) formulate policies for evaluating employees;
  - (k) arrange for the bonding of the assistant director of finance and administration and other persons employed by the board whose duties include the collecting, receiving or depositing of money belonging to the board;
  - (l) purchase or otherwise acquire, subject to the prior written approval of the minister, real property that it requires;
  - (m) ensure that those programs or courses of study, including courses in religious education, and the materials prescribed or approved by the minister are followed in the schools under its control;
  - (n) ensure that each school within its district maintains adequate program and performance standards;
  - (o) establish policies for student evaluation and student promotion;
  - (p) establish priorities for school construction, maintenance and repair and make recommendations to the minister;
  - (q) make known to the public and enlist the support of the public for board policies and programs;
  - (r) transmit to the minister all records and returns required by this Act and other reports and returns that the minister may require;
  - (s) where the board considers it necessary, arrange for a system of transportation of students to and from schools;
  - (t) where arrangements are made by it for the transportation of students, ensure that all vehicles engaged in carrying students to and from school are
    - (i) in good mechanical condition,
    - (ii) have adequate liability insurance, and
    - (iii) that an appropriate bus safety program is offered to students who are transported by bus;
-





- (u) insure and keep insured all its buildings and equipment and obtain insurance indemnifying it against liability in respect of a claim for damages or personal injury;
  - (v) admit, at all reasonable times and subject to the terms of an agreement between it and the Memorial University of Newfoundland, a student enrolled in the Faculty of Education or School of Physical Education and Athletics at that University to a school under its control for the purpose of observation and the practice of teaching;
  - (w) admit, at all reasonable times and subject to the terms of an agreement between it and a college or institute, a student enrolled in a training program for student assistants, to a school under its control for the purpose of observation and activities associated with a work term;
  - (x) organize and administer a school in an institution, where directed to do so by the minister;
  - (y) comply with a policy directive of the minister; and
  - (z) immediately inform the minister in writing of a vacancy in the position of director or assistant director.
- (2) Notwithstanding paragraph (1)(g), an emergency supply shall not be employed or appointed to teach without the permission of the minister.
- (3) A board shall be responsible to the minister for the expenditure of public funds, the conduct of programs of instruction, and evaluation required by the minister and for the maintenance of adequate program and performance standards in schools in the district.

1997 cS-12.2 s75

### **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 cS-12.2 s76

### **Composition of conseil scolaire**

95. (1) The conseil scolaire, not exceeding 12 trustees, shall be elected by the voting members of the conseils d'école established under section 102 from among the voting members.
- (2) Notwithstanding subsection (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 by each conseil d'école 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'ecole de St. John's .
- (5) The conseil scolaire shall be elected not later than 30 days after the election of the conseils d'ecole under section 102.

1997 cS-12.2 s95

### **Building funds**

100. The minister shall pay out money voted by the Legislature for the construction, recommendations of the conseil scolaire.

### **Conseil d'ecole - voting members**

102. (1) There shall be a conseil d'ecole responsible for each French first language school.
- (2) The number of elected members comprising a conseil d'ecole, not exceeding 9, and each school for which the conseil d'ecole 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'ecole de Port au Port shall be responsible for each French first language school located in Mainland and Cape St. George;
  - (b) conseil d'ecole de l'ouest du Labrador shall be responsible for each French first language school located in Labrador City or Wabush;
  - (c) conseil d'ecole de l'est du Labrador shall be responsible for each French first language school located in Happy Valley - Goose Bay; and
  - (d) conseil d'ecole 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'ecole responsible for that school.
- (5) A candidate for election to a conseil d'ecole 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'ecole.
- (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'ecole responsible for that school.
- (7) The director of the conseil scolaire is not eligible to be a candidate for election to a conseil d'ecole.
- (8) Where fewer members are elected to a conseil d'ecole 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'ecole under this section shall be a voting member of the conseil d'ecole.
-



(10) The election of members to a conseil d'école shall be held at the same time as board elections are held under section 53 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 cS-12.2 s102**



## **ANNEXE B**

### **Financial Statements**

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR  
NON-CONSOLIDATED FINANCIAL STATEMENTS  
JUNE-30-16**

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## Management Report

### Management's Responsibility for the Financial Statements

The financial statements of School District have been prepared by management in accordance with Canadian Public Sector Accounting Standards and provincial reporting legislation and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, 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 reliable financial information is produced.

The Board of Directors of the Conseil scolaire francophone provincial (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a periodic basis and external audited financial statements yearly.

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

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

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

Signature of the Chairperson of the Board - Mr. Ali Chaisson

Date Signed

Signature of the Director of Education (Acting) - Mr. Peter Smith

Date Signed

**Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador**

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## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying non-consolidated financial statements of Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador, which comprise the statement of financial position as at June 30, 2016 and the non-consolidated statements of operations, and accumulated surplus, change in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Non-consolidated Financial Statements

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

### Auditor's Responsibility

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

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

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

### Opinion

In our opinion, the non-consolidated financial statements present fairly, in all material respects, the financial position of the Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador as at June 30, 2016, and the results of its operations, the change in its net debt and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Mount Pearl, Newfoundland and Labrador

November 21, 2016

  
Chartered Professional Accountants

CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL  
DE TERRE-NEUVE-ET-LABRADOR  
NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
JUNE-30-16

FINANCIAL ASSETS

	<u>2016</u>	<u>2015</u>
Bank	\$ 276,497	\$ 128,559
Short Term Investments	10,182	13,155
Accounts Receivable (Note 8)	817,958	714,545
Harmonized Sales Tax Receivable	<u>70,534</u>	<u>35,615</u>
	<u>1,175,169</u>	<u>891,874</u>

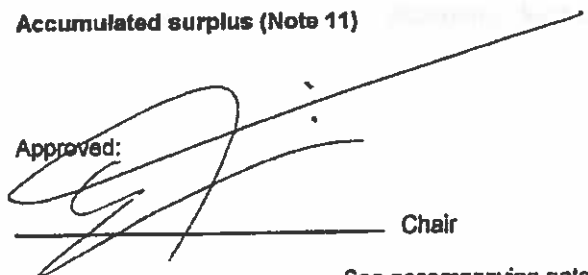
FINANCIAL LIABILITIES

Due to the Government of Newfoundland and Labrador	213,529	189,210
Accounts Payable and Accruals (Note 9)	72,605	67,289
Summer Pay Liability (Note 4)	555,377	554,844
Deferred Revenue	324,194	104,449
Repayable Deposits (Note 6)	10,182	13,155
Employee Future Benefits		
Accrued Severance Pay (Note 12)	786,337	687,248
Accrued Sick Leave (Note 7)	538,956	508,889
Other (Note 13)	<u>198,484</u>	<u>152,226</u>
	<u>2,699,664</u>	<u>2,277,310</u>
<b>Net Debt</b>	<u>(1,524,495)</u>	<u>(1,385,436)</u>

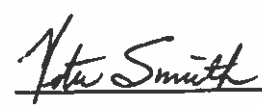
NON-FINANCIAL ASSETS

Capital Assets (Schedule 7)	8,267,421	8,430,069
Prepaid Expenses (Supp. Info 1)	<u>14,845</u>	<u>10,520</u>
	<u>8,282,266</u>	<u>8,440,589</u>
<b>Accumulated surplus (Note 11)</b>	<u>\$ 6,757,771</u>	<u>\$ 7,055,153</u>

Approved:



\_\_\_\_\_ Chair



\_\_\_\_\_ Director of Education

See accompanying notes to the financial statements

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL  
DE TERRE-NEUVE-ET-LABRADOR  
NON-CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS  
JUNE-30-16**

	<u>Budget 2016</u>	<u>Actual 2016</u>	<u>Actual 2015</u>
<b>Revenue (Schedule 1)</b>			
Provincial Government Grants	\$ 8,099,150	\$ 8,332,172	\$ 8,307,357
Grants - Official Languages in Education Projects	884,215	896,095	994,321
Ancillary Services	145,600	134,040	146,614
Miscellaneous	<u>1,500</u>	<u>-</u>	<u>1,171</u>
<b>Total revenue</b>	<u>9,130,465</u>	<u>9,362,307</u>	<u>9,449,463</u>
<b>Expenditures</b>			
Administration (Schedule 2)	635,900	686,820	665,133
Instruction (Schedule 3)	5,105,000	5,469,737	5,513,703
Operations and Maintenance (Schedule 4)	1,639,750	1,742,242	2,013,822
Pupil Transportation (Schedule 5)	699,000	721,219	617,566
Ancillary Services and Miscellaneous (Schedule 6)	207,600	196,454	239,226
Pupil Services - Official Languages in Education Projects (Schedule 8)	843,215	843,217	761,617
Community Programs - Official Languages in Education Projects (Schedule 9)	<u>-</u>	<u>-</u>	<u>196,251</u>
<b>Total expenditure</b>	<u>9,130,465</u>	<u>9,659,689</u>	<u>10,007,318</u>
Excess Expenditures over Revenue	-	(297,382)	(557,855)
<b>Accumulated Surplus, Beginning of Year</b>	<u>7,055,153</u>	<u>7,055,153</u>	<u>7,613,008</u>
<b>Accumulated Surplus, End of Year (Note 11)</b>	<u>\$ 7,055,153</u>	<u>\$ 6,757,771</u>	<u>\$ 7,055,153</u>

See accompanying notes to the financial statements

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL  
DE TERRE-NEUVE-ET-LABRADOR  
NON-CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT  
JUNE-30-16**

	<u>Budget 2016</u>	<u>Actual 2016</u>	<u>Actual 2015</u>
Excess of expenses over revenue	\$ -	\$ (297,382)	\$ (557,855)
Acquisition of tangible capital assets	-	(298,194)	(254,265)
Amortization of tangible capital assets	-	460,843	457,869
Net change in prepaid expenses	<u>-</u>	<u>(4,326)</u>	<u>(448)</u>
Change in net debt	-	(139,059)	(354,699)
Net debt, beginning of year	<u>(1,385,436)</u>	<u>(1,385,436)</u>	<u>(1,030,737)</u>
Net debt, end of year	<u>\$ (1,385,436)</u>	<u>\$ (1,524,495)</u>	<u>\$ (1,385,436)</u>

See accompanying notes to the financial statements

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL  
DE TERRE-NEUVE-ET-LABRADOR  
NON-CONSOLIDATED STATEMENT OF CASH FLOWS  
YEAR ENDED JUNE-30-16**

Cash from (used for)	<u>2016</u>	<u>2015</u>
<b>Operating Transactions</b>		
Excess of expenditures over revenue	\$ (297,382)	\$ (557,855)
Items not affecting cash		
Amortization	460,843	457,869
Accounts receivable	(103,411)	(55,928)
Harmonized sales tax receivable	(34,919)	(2,624)
Prepaid expenses	(4,325)	(449)
Due to Government of Newfoundland and Labrador	24,319	6,510
Accounts payable and accruals	5,316	9,570
Repayable deposits	(2,973)	2,875
Summer pay liability	533	53,355
Accrued severance pay	99,089	85,840
Accrued sick leave	30,067	39,321
Other employee future benefits	46,258	41,850
Deferred revenue	<u>219,744</u>	<u>27,353</u>
	<u>443,159</u>	<u>107,687</u>
<b>Capital asset transactions</b>		
Additions to capital assets	<u>(298,194)</u>	<u>(254,265)</u>
<b>Investing activities</b>		
Short term investments	<u>2,973</u>	<u>196,345</u>
<b>Increase (decrease) in cash</b>	147,938	49,767
<b>Cash, beginning of year</b>	<u>128,559</u>	<u>78,792</u>
<b>Cash, end of year</b>	<u>\$ 276,497</u>	<u>\$ 128,559</u>

See accompanying notes to the financial statements

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL  
DE TERRE-NEUVE-ET-LABRADOR  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED JUNE-30-16**

**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 Canadian generally accepted accounting principles for the public sector which are represented by standards issued by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada (CPA Canada).

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

- a) These financial statements are prepared on a non-consolidated basis. These financial statements do not include school based financial activities which would consist of revenues, expenses and net assets controlled by school administrations.
- b) The Board's main source of funding is derived from Government of Newfoundland and Labrador, Department of Education ("the Department"). The Department provides funding for operations, transportation, capital expenditures and teacher salaries and severance pay. Funding is included in revenue on the accrual basis and when the related expenditures have been incurred with the exception of funding for the severance pay, sick leave and executive paid leave. In these three cases, funding is recorded when the severance is paid to employees (see Note 12), when sick leave is taken (Note 7) or when paid leave is taken by executives (see Note 13). Funding designated for specific purposes, for which criteria has not been met, is deferred and included in revenue when the related expenditures have been incurred.
- c) Capital asset additions are recorded at full cost and are amortized over their useful lives.
- d) 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  |
- e) The School Board has acquired, in certain cases, land for its buildings without cost. In other cases, the Board obtained authorization to use the land without ownership, as long as the properties are used for educational purposes. Finally, in cases where the land is Board property and value determinations were not possible, fair market values were not recorded.

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL  
DE TERRE-NEUVE-ET-LABRADOR  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED JUNE-30-16**

- f) 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 coordinators. The amounts recorded in the financial statements represent gross salaries and employee benefits as reported by the Department for the year.
- g) All permanent employees of the Board are covered by pension plans administered by the Government of Newfoundland and Labrador. Contributions to these plans are required from both the employee and the Board. Post retirement obligations to employees are the responsibility of the Government of Newfoundland and Labrador. For pensions, employer contributions are recognized in the accounts on a current basis.
- h) Employees are entitled to severance benefits as stipulated in their conditions of employment. The right to be paid severance pay vests with employees with nine years of continual service with the CSFP or another public sector employer. Severance is payable when the employee ceases employment with the CSFP and the public sector. The severance benefit obligation has been actuarially determined using assumptions based on management's best estimates of future salary and wage changes, employee age, years of service, the probability of voluntary departure due to resignation or retirement, 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 non-consolidated statement of operations.
- i) Employees of the CSFP are entitled to sick pay benefits which accumulate but do not vest. In accordance with Public Sector Accounting Standards for post-employment benefits and compensated balances, the CSFP recognizes the liability in the period in which the employee renders service. The obligation is actuarially determined using assumptions based on management's best estimates of the probability of use of accrued sick leave, future salary and wage changes, employee age, the probability of departure, retirement age, the discount rate and other factors. Discount rates are based on the Province's long-term borrowing rate. Actuarial gains and losses are recognized over time, per the actuarial calculation, through the non-consolidated statement of operations.
- j) 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 assets

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL  
DE TERRE-NEUVE-ET-LABRADOR  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED JUNE-30-16**

**3. Financial Instruments**

The Board's financial instruments consist of cash, short term investments, accounts receivable, accounts payable and employee benefits payable. 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.

**4. Summer Pay Liability**

The Board records a vacation (summer) pay liability for teachers in the District. This liability relates to teacher's salaries earned during the school year but not fully paid to teachers until subsequent to June 30. Accordingly, the Board has recorded teachers' vacation pay receivable of \$555,377 in Accounts Receivable (2015 - \$554,844).

**5. 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.

**6. Repayable Deposits**

The School Board collects performance bonds from suppliers for the provision of multi-year heating, ventilation and air conditioning maintenance contracts as well as for multi-year snow clearing contracts. These deposits earn interest at market rates. The balance as at June 30, 2016 is payable as follows:

2017	8,182
2018	<u>2,000</u>
Total:	<u>\$ 10,182</u>



**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL  
DE TERRE-NEUVE-ET-LABRADOR  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED JUNE-30-16**

**7. Employee Future Benefits - Accrued Sick Leave**

	<u>2016</u>	<u>2015</u>
Accrued benefit liability, beginning of year	\$ 508,889	\$ 469,568
Benefits expense		
Current service cost	67,439	63,194
Interest expense	17,774	18,245
Amortization of loss in period	1,998	1,297
Benefits paid	<u>(57,144)</u>	<u>(43,415)</u>
<b>Total accrued benefit liability, end of year</b>	<b>538,956</b>	<b>508,889</b>
Unamortized actuarial experience loss (gain)	<u>(1,499)</u>	<u>25,181</u>
<b>Total accrued benefit obligation</b>	<b><u>537,457</u></b>	<b><u>534,070</u></b>
Accrued benefit liability according to employee groups		
Teachers	476,493	449,575
Board employees	43,904	41,747
Student assistants	<u>18,559</u>	<u>17,567</u>
<b>Total accrued benefit liability, end of year</b>	<b><u>\$ 538,956</u></b>	<b><u>\$ 508,889</u></b>

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Discount rate - benefit cost (%)	3.40	3.35	3.70
Rate of compensation increase			
Teachers - less than 10 yrs service		7.00%	
Teachers - more than 10 yrs service		3.75%	
Student assistants		3.75%	
Board employees		3.75%	

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL  
DE TERRE-NEUVE-ET-LABRADOR  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED JUNE-30-16**

<b>8. Accounts Receivable</b>	<u>2016</u>	<u>2015</u>
Provincial government	\$ 63,521	\$ 71,415
Provincial government - Summer pay - teachers	555,377	554,844
Provincial government - Transportation	77,070	-
Federal government	41,879	22,453
Rent	38,521	36,620
Travel advances and miscellaneous	-	19,550
Provincial government construction grants	<u>41,588</u>	<u>9,663</u>
	<u>\$ 817,956</u>	<u>\$ 714,545</u>
<b>9. Accounts Payable and Accrued Liabilities</b>	<u>2016</u>	<u>2015</u>
Trade payables	\$ 46,975	\$ 41,414
Accrued liabilities	25,630	25,875
	<u>\$ 72,605</u>	<u>\$ 67,289</u>
<b>10. Expenses by Object</b>	<u>2016</u>	<u>2015</u>
Salaries	\$ 5,564,141	\$ 5,749,116
Employee benefits	1,064,597	1,087,020
Supplies and services	2,161,155	2,339,233
Contract services and fees	316,516	254,993
Training	58,072	63,066
Rentals	32,583	54,096
Amortization	460,842	457,871
Interest	<u>1,783</u>	<u>1,924</u>
	<u>\$ 9,659,689</u>	<u>\$ 10,007,319</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL  
DE TERRE-NEUVE-ET-LABRADOR  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED JUNE-30-16**

**11. Breakdown of Accumulated Surplus**

	<u>2016</u>	<u>2015</u>
<b>Year end composition</b>		
Restricted reserve - Centre des Grands-Vents (Note 14)	\$ 42,554	\$ 42,554
Net investment in capital assets	8,267,421	8,430,069
Unfunded accrued sick leave (Note 7)	(538,956)	(508,889)
Unfunded accrued employee severance pay	(736,513)	(640,601)
Unfunded paid leave - executive (Note 13)	(100,267)	(95,273)
Operating accumulated surplus (deficit)	<u>(176,468)</u>	<u>(172,707)</u>
<b>Total accumulated surplus</b>	<b><u>\$ 6,757,771</u></b>	<b><u>\$ 7,055,153</u></b>

**12. Employee Future Benefits - Accrued Severance Pay**

	<u>2016</u>	<u>2015</u>
Accrued benefit liability, beginning of year	\$ 687,248	\$ 601,408
Benefits expense		
Current service cost	84,296	97,567
Interest expense	20,366	24,219
Amortization of loss in period	(5,573)	2,227
Benefits paid	<u>-</u>	<u>(38,173)</u>
<b>Accrued benefit liability, end of year</b>	<b>786,337</b>	<b>687,248</b>
Unamortized actuarial loss (gain)	<u>(140,127)</u>	<u>57,739</u>
<b>Accrued benefit obligation, end of year</b>	<b><u>646,210</u></b>	<b><u>744,987</u></b>
Accrued benefit liability according to employee groups		
Teachers	669,746	590,035
Board employees	106,986	88,918
Student assistants	<u>9,605</u>	<u>8,295</u>
<b>Total accrued benefit liability, end of year</b>	<b><u>\$ 786,337</u></b>	<b><u>\$ 687,248</u></b>

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Discount rate - benefit cost (%)	3.40	3.35	3.70
Rate of compensation increase			
Teachers - less than 10 yrs service		7.00%	
Teachers - more than 10 yrs service		3.75%	
Student assistants		3.75%	
Board employees		3.75%	

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL  
DE TERRE-NEUVE-ET-LABRADOR  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED JUNE-30-16**

**13. Employee Future Benefits - Other**

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

Other employee future benefits is comprised of the following:

	<u>2016</u>	<u>2015</u>
Executive staff paid leave	\$ 100,267	\$ 95,273
Employee vacation pay	<u>98,217</u>	<u>56,953</u>
	<u>\$ 198,484</u>	<u>\$ 152,226</u>

**14. Reserve**

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

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL  
DE TERRE-NEUVE-ET-LABRADOR  
SCHEDULE 1 - REVENUES  
YEAR ENDED JUNE-30-16**

	<u>Budget 2016</u>	<u>Actual 2016</u>	<u>Actual 2015</u>
<b>Revenues</b>			
<b>Grants - Official Languages in Education</b>			
Regular projects	\$ 843,215	\$ 840,216	\$ 957,868
Official language monitor	<u>41,000</u>	<u>55,879</u>	<u>36,453</u>
	<u>884,215</u>	<u>896,095</u>	<u>994,321</u>
<b>Provincial government grants</b>			
Regular operating grants	1,547,150	1,587,521	1,543,893
Acquisition of capital assets - buildings and land	454,500	-	170,843
Major renovations to buildings	400,000	364,637	589,574
Special grants			
Language rights support program	75,000	24,519	17,995
Communication tech (Powerschool)	15,000	36,418	9,468
Other	130,500	598,829	294,567
Salaries and benefits			
Director and Assistant Director	294,000	250,165	278,447
Regular teachers	4,070,000	4,321,834	4,333,587
Substitute teachers	190,000	188,544	215,480
Student assistants	100,000	108,691	121,804
Senior Education Officer	126,000	131,625	119,712
Pupil transportation			
Contracted	<u>697,000</u>	<u>719,389</u>	<u>611,987</u>
	<u>8,099,150</u>	<u>8,332,172</u>	<u>8,307,357</u>
<b>Ancillary Services</b>			
Revenues from rental of residences	8,100	9,375	9,359
Revenues from rental of schools and facilities - Grand-Vents	112,500	99,665	112,255
Other rental - ARCO - West Coast	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
	<u>145,600</u>	<u>134,040</u>	<u>146,614</u>
<b>Miscellaneous</b>			
Interest on investments	1,000	-	1,137
Other - sundry	<u>500</u>	<u>-</u>	<u>34</u>
	<u>1,500</u>	<u>-</u>	<u>1,171</u>
<b>Total revenues</b>	<u>\$ 9,130,465</u>	<u>\$ 9,362,307</u>	<u>\$ 9,449,463</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL  
DE TERRE-NEUVE-ET-LABRADOR  
SCHEDULE 2 - ADMINISTRATION EXPENDITURES  
YEAR ENDED JUNE-30-16**

	<u>Budget 2016</u>	<u>Actual 2016</u>	<u>Actual 2015</u>
Salaries and benefits			
Director and Assistant Director	\$ 294,000	\$ 255,159	\$ 293,260
Board office personnel	96,000	99,413	97,147
Office supplies	3,500	3,250	3,077
Replacement furniture and equipment	6,500	4,954	10,487
Postage	4,000	2,689	4,161
Telephone/internet	14,500	9,810	10,396
Office equipment rentals and repairs	10,000	3,874	10,593
Bank charges	3,750	5,988	5,411
Office rental	4,000	-	-
Repairs and maintenance - office buildings	2,500	2,680	1,432
Travel	17,500	11,444	13,587
Board meeting expenses	16,500	15,971	13,569
Professional fees	130,000	237,392	175,753
Advertising - recruitment	3,500	4,185	1,200
Membership dues	5,000	11,213	8,902
Municipal service fees	1,000	-	-
Relocation expenses	3,500	-	2,037
Miscellaneous	1,000	7,423	765
Amortization	15,000	10,890	11,158
Training	3,400	429	1,448
Assurance	<u>750</u>	<u>56</u>	<u>750</u>
<b>Total administrative expenditures</b>	<b><u>\$ 635,900</u></b>	<b><u>\$ 686,820</u></b>	<b><u>\$ 665,133</u></b>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL  
DE TERRE-NEUVE-ET-LABRADOR  
SCHEDULE 3 - INSTRUCTIONAL EXPENDITURES  
YEAR ENDED JUNE-30-16**

	<u>Budget 2016</u>	<u>Actual 2016</u>	<u>Actual 2015</u>
<b>Instructional salaries (gross)</b>			
Teachers' salaries			
Regular	\$ 3,400,000	\$ 3,602,184	\$ 3,658,194
Substitutes	190,000	164,506	192,513
Senior Education Officer	126,000	131,625	118,985
Board pay	2,000	16,418	2,294
Employee benefits - general	590,000	675,530	634,149
Employee benefits - sick leave and severance	-	129,156	144,709
School secretaries - salaries and benefits	185,000	174,547	173,223
Payroll tax	80,000	83,357	84,873
Other - salary and benefits - program co-ordinators	147,000	93,756	145,942
Other - salary and benefits - student assistants	100,000	93,394	104,515
	<u>4,820,000</u>	<u>5,164,473</u>	<u>5,259,397</u>
<b>Instructional materials</b>			
General supplies	21,500	27,331	21,202
Teaching aids	35,000	30,026	43,954
	<u>56,500</u>	<u>57,357</u>	<u>65,156</u>
<b>Instructional furniture and equipment</b>			
Replacement	20,000	15,508	20,467
Rentals and repairs	7,500	6,700	7,454
	<u>27,500</u>	<u>22,208</u>	<u>27,921</u>
<b>Instructional staff travel</b>			
Program co-coordinators	5,000	4,914	-
Teachers' travel	16,500	29,766	24,885
In-service and conferences	2,000	1,102	-
	<u>23,500</u>	<u>35,782</u>	<u>24,885</u>
<b>Other instructional costs</b>			
French monitor program	45,000	60,949	40,225
Inclusion - support services	47,000	48,400	35,997
Secretaries - training	3,000	130	-
Secretaries - travel	1,000	3,408	676
Secretaries - equipment	3,000	390	89
Kinderstart	1,000	661	734
PowerSchool	15,000	36,418	9,468
Art workshop	5,000	25	-
	<u>120,000</u>	<u>150,381</u>	<u>87,189</u>
<b>Amortization</b>	<u>57,500</u>	<u>39,536</u>	<u>49,155</u>
<b>Total instruction expenditures</b>	<u>\$ 5,105,000</u>	<u>\$ 5,469,737</u>	<u>\$ 5,513,703</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL  
DE TERRE-NEUVE-ET-LABRADOR  
SCHEDULE 4 - OPERATIONS AND MAINTENANCE EXPENDITURES (SCHOOLS)  
YEAR ENDED JUNE-30-16**

	<u>Budget 2016</u>	<u>Actual 2016</u>	<u>Actual 2015</u>
Salaries - janitorial	\$ 293,000	\$ 280,461	\$ 281,004
Salaries - maintenance	81,500	96,663	92,241
Electricity	160,000	155,915	165,945
Municipal service fees/garbage removal	20,000	30,381	21,418
Telephone	32,500	62,493	41,694
Vehicle operating and travel	21,500	27,624	8,828
Janitorial supplies	19,000	22,053	23,936
Janitorial equipment	3,000	3,185	141
Major renovations to buildings - refundable	400,000	364,193	589,574
Minor refundable repairs and maintenance - buildings	40,000	38,686	145,321
Minor repairs and maintenance - buildings	50,000	89,375	112,692
Repairs and maintenance - equipment	36,000	36,748	21,378
Contracted services - janitorial	2,000	-	3,069
Snow clearing	100,000	125,720	113,299
Other - training	4,000	250	-
Other - security systems	2,250	1,719	2,428
Amortization	<u>375,000</u>	<u>406,776</u>	<u>390,854</u>
<b>Total operations and maintenance</b>	<b>\$ <u>1,639,750</u></b>	<b>\$ <u>1,742,242</u></b>	<b>\$ <u>2,013,822</u></b>



**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL  
DE TERRE-NEUVE-ET-LABRADOR  
SCHEDULE 5 - PUPIL TRANSPORTATION EXPENDITURES  
YEAR ENDED JUNE-30-16**

	<u>Budget 2016</u>	<u>Actual 2016</u>	<u>Actual 2015</u>
<b>Contracted services</b>			
Regular transportation	\$ 697,000	\$ 719,404	\$ 611,927
Extracurricular busing	<u>2,000</u>	<u>1,815</u>	<u>5,639</u>
<b>Pupil transportation expenditures</b>	<u>\$ 699,000</u>	<u>\$ 721,219</u>	<u>\$ 617,566</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL  
DE TERRE-NEUVE-ET-LABRADOR  
SCHEDULE 6 - ANCILLARY SERVICES AND MISCELLANEOUS EXPENDITURES  
YEAR ENDED JUNE-30-16**

	<u>Budget 2016</u>	<u>Actual 2016</u>	<u>Actual 2015</u>
<b>Ancillary Service Expenditures</b>			
Operation of teachers' residences	\$ 20,600	\$ 20,600	\$ 33,352
Other - Community Centre operations	180,000	172,214	199,110
Amortization	<u>7,000</u>	<u>3,640</u>	<u>6,704</u>
<b>Total ancillary services</b>	<u>207,600</u>	<u>196,454</u>	<u>239,166</u>
<b>Miscellaneous Expenditures</b>			
<b>Total miscellaneous expenses</b>	<u>-</u>	<u>-</u>	<u>60</u>
<b>Total ancillary services and misc. expenses</b>	<u>\$ 207,600</u>	<u>\$ 196,454</u>	<u>\$ 239,226</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL  
DE TERRE-NEUVE-ET-LABRADOR  
SCHEDULE 7 - DETAILS OF CAPITAL ASSETS  
YEAR ENDED JUNE-30-16**

	Cost 2015	Additions 2016	Cost 2016	Accumulated Amortization 2016	Net Book Value 2016	Net Book Value 2015
<b>Land and Sites</b>						
Land and Sites	\$ 125,000	\$ -	\$ 125,000	\$ -	\$ 125,000	\$ 125,000
<b>Buildings</b>						
Schools	13,990,718	270,060	14,260,778	6,309,748	7,951,030	8,022,853
Administration	-	-	-	-	-	-
	<u>13,990,718</u>	<u>270,060</u>	<u>14,260,778</u>	<u>6,309,748</u>	<u>7,951,030</u>	<u>8,022,853</u>
<b>Furniture and Equipment</b>						
Schools	690,036	-	690,038	615,432	74,606	114,141
Administration	118,956	-	118,956	117,891	1,065	3,304
Other - Centre des Grands-Vents	67,036	-	67,036	52,443	14,593	18,233
	<u>876,028</u>	<u>-</u>	<u>876,030</u>	<u>785,766</u>	<u>90,264</u>	<u>135,678</u>
<b>Computers</b>						
Schools	608,312	28,134	636,446	540,149	96,297	133,056
Administration	257,304	-	257,304	252,474	4,830	13,482
	<u>865,616</u>	<u>28,134</u>	<u>893,750</u>	<u>792,623</u>	<u>101,127</u>	<u>146,538</u>
<b>Total Capital Assets</b>	<u>\$15,857,362</u>	<u>\$ 298,194</u>	<u>\$16,155,558</u>	<u>\$ 7,888,137</u>	<u>\$ 8,267,421</u>	<u>\$ 8,430,069</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL  
DE TERRE-NEUVE-ET-LABRADOR**  
**SCHEDULE 8 - PUPIL SERVICES - OFFICIAL LANGUAGES IN EDUCATION PROJECTS**  
**YEAR ENDED JUNE-30-16**

	<u>Budget 2016</u>	<u>Actual 2016</u>	<u>Actual 2015</u>
Language recovery	\$ 320,000	\$ 343,440	\$ 298,884
School programs co-ordination	111,615	110,878	113,907
Student support services	110,000	100,531	105,063
Art and cultural programming	52,600	55,279	38,630
Principal and teacher training	58,000	49,959	49,308
Promotion and communications services	60,000	58,164	21,214
Federal project administration	45,000	53,581	52,284
Technology support services	50,000	56,398	60,664
Teacher recruitment and retention	30,000	7,148	14,229
Educational resource centre	<u>6,000</u>	<u>7,839</u>	<u>7,434</u>
<b>Total pupil services - Official Languages in Education Projects</b>	<b>\$ <u>843,215</u></b>	<b>\$ <u>843,217</u></b>	<b>\$ <u>761,617</u></b>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL  
DE TERRE-NEUVE-ET-LABRADOR  
SCHEDULE 9 - COMMUNITY PROGRAMS - OFFICIAL LANGUAGES IN  
EDUCATION PROJECTS  
YEAR ENDED JUNE-30-16**

	<u>Budget 2016</u>	<u>Actual 2016</u>	<u>Actual 2015</u>
Preschool program	\$ -	\$ -	\$ 87,172
After school programs	-	-	63,629
Family literacy - Port-au-Port peninsula	-	-	30,906
Saturday activity camp	<u>-</u>	<u>-</u>	<u>14,544</u>
<b>Total community programs - Official Languages in Education Projects</b>	<b>\$ <u>-</u></b>	<b>\$ <u>-</u></b>	<b>\$ <u>196,251</u></b>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL  
DE TERRE-NEUVE-ET-LABRADOR  
SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE-30-16**

	<u>2016</u>	<u>2015</u>
<b>1. Prepaid Expenses</b>		
Worker's compensation commission	\$ 8,533	\$ 7,759
Prepaid meeting expenses	-	426
Other	<u>6,312</u>	<u>2,335</u>
<b>Total prepaid expenses</b>	<u>\$ 14,845</u>	<u>\$ 10,520</u>

