

Performance-Based  
Annual Report  
2008-2009



# Table of Contents

<b>Message from the Chair</b>	<b>3</b>
<b>Profile of the Conseil scolaire francophone provincial</b>	<b>4</b>
<b>Partners' Contributions</b>	<b>6</b>
<b>Issues and Achievement of Objectives (2008-2009) and Goals (2008-2011)</b>	<b>7</b>
1) Drafting the Constitution, By-laws and Governance Policies; 2) Improving the Quality of, and Access to, Educational Services in French; 3) Developing and Implementing a Communications Plan.	
<b>Highlights</b>	<b>13</b>
<b>Challenges and Opportunities</b>	<b>14</b>
<b>Audited Financial Statements</b>	<b>15</b>

## Message from the Chair

November 20 , 2009

The Honourable Darin King  
MHA for Grand Bank  
Minister of Education  
Department of Education - P.O. Box 8700  
St. John's, NL A1B 4J6

Dear Minister:

### Re: Results-Based Annual Report 2008-2009

In compliance with the *Transparency and Accountability Act* requirements for “Category 1” entities, I am pleased to present the 2008-2009 Annual Report of the Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador (CSFP).

The CSFP's mandate is defined by sections 97 and 98 of the *Schools Act, 1997*. In short, the CSFP is responsible for all aspects of French first language education from Kindergarten to Grade 12 for the children of right-holders in Newfoundland and Labrador.

Throughout the 2008-2009 school year, the CSFP, working with senior management, complied with the strategic directions prescribed by government as communicated to the Minister of Education. The CSFP's three areas of development were set out in the strategic plan tabled in the House of Assembly. These three areas of development are 1) drafting the constitution, by-laws and governance policies; 2) improving the quality of, and access to, educational services in French; and 3) developing and implementing a communications plan.

The results-based report summarizes the CSFP's achievements from July 1, 2008, to June 30, 2009. My signature below is on behalf of the CSFP and indicates its accountability for the results achieved in 2008-2009.

Sincerely,



**DR. AHMED DERRADJI-AOUAT**  
Chair

## **Conseil scolaire's profile**

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

The Conseil scolaire operates five (5) schools: Grands Vents school in St. John's, Notre Dame du Cap and Sainte Anne schools on the Port au Port Peninsula, ENVOL educational centre in Labrador City, and Boréale school in Happy Valley–Goose Bay. On September 30, 2008, the Conseil scolaire had an enrolment of 269 pupils. It had 80 employees, including 44 teachers. The CSFP has also negotiated an agreement with the Commission scolaire du Québec to provide French first language education for nine (9) right-holder students in L'Anse au Clair, Labrador; these students now attend a French school in the province of Quebec.

## **Vision**

*The vision of the Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador (CSFP) is that of a French-language education system designed to help every student succeed, achieve his or her potential and develop an open mind.*

## **Mission**

*By June 30, 2011, the Conseil scolaire francophone provincial will have offered a French-language education system focused on the quality of outcomes and the development of language and culture.*

**Measure 1:** Educational program focused on learning outcomes

**Indicator:** Improved results on provincial tests and examinations compared to 2005-06 results

**Measure 2:** Integration of language and culture into day-to-day school activities

**Indicator:** Increased promotion of activities by the Cultural Activities Specialist

## **Mandate**

The CSFP's mandate is established as required by sections 97 and 98 of the *Schools Act, 1997*, which gives the CSFP the powers and duties set out in sections 75 and 76 of that Act with certain amendments and additions. In short, the CSFP is responsible for all aspects of French first language education from Kindergarten to Grade 12 for right-holders in Newfoundland and Labrador.

## **Lines of business**

The Conseil scolaire francophone provincial has two lines of business:

### **1. Programs and services (Pre-school to Grade 12)**

French schools provide children with the opportunity to do the Kinderstart program the year before they begin Kindergarten as a means of preparing them for the Kindergarten program.

In addition, in communities where Section 23 right-holders speak English in the home, French first-language schools provide children with an opportunity to do a French

pre-school program. The program's goal is to prepare the children for French Kindergarten.

French first-language schools offer programs and courses prescribed or approved by the Department of Education.

As well, depending on the capacity of the school, after-school activities are also provided.

**2. Transportation**

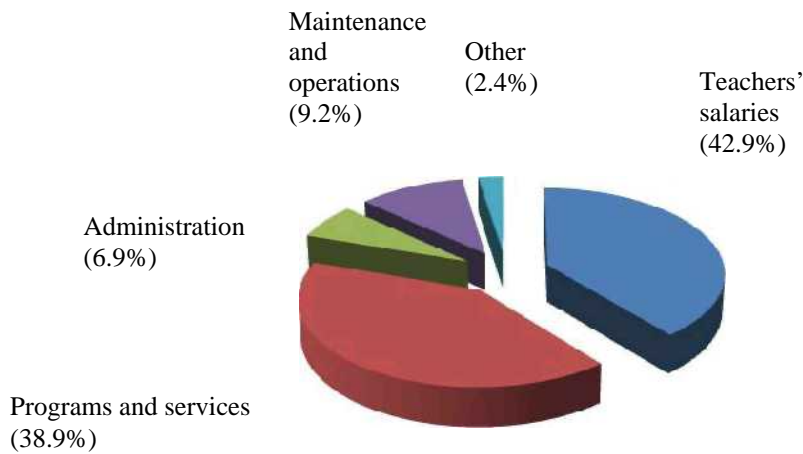
The Conseil scolaire francophone provincial is responsible for providing transportation for students to and from school, in compliance with Department of Education regulations.

**Enrolment**

The CSFP operated three urban schools with a total of 140 students (52%) in 2008-2009 and two rural schools with 129 students (48%). It has also negotiated an agreement with the Commission scolaire du Littoral du Québec to provide French first language education for seven eligible students in L'Anse au Clair, Labrador, who now attend a French school in the province of Quebec.

**Budget**

The budget for the 2008-2009 school year was \$6,556,550.



## **Partners' contributions**

To achieve the goals of its strategic plan and to work towards achieving the strategic direction of government applicable to the CSFP of "improved educational programs and environments respond to constantly evolving demographics," the CSFP worked with the following partners:

- a) **Newfoundland and Labrador Department of Education**  
The Department of Education is responsible for ensuring compliance with the *Schools Act, 1997*, which defines the roles and duties of school boards. The Department of Education determines the learning programs and develops the administrative and educational regulations that apply to school boards. The boards are accountable to the Department of Education for the management of programs and services and management and administration of human and financial resources. About 77% of CSFP's total budget comes from the Department of Education.
- b) **Canadian Heritage**  
Canadian Heritage is the federal department responsible for negotiating the federal-provincial agreement for Official Languages in Education (OLE) programs with the Province 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. About 21% of CSFP's total budget comes from these agreements negotiated with Canadian Heritage.
- c) **Other federal and provincial departments**  
The Department of Transportation and Works is involved in the implementation, planning and design, and completion of the new Boréale school in Happy Valley-Goose Bay.
- d) **Francophone organizations**  
At the provincial level, agreements with the Fédération des parents francophones de Terre Neuve et Labrador (FPFTNL) remain in force for the delivery of community francization programs, with the Association communautaire francophone de Saint-Jean (ACFSJ) for the operation of the Centre scolaire et communautaire des Grands Vents, and with the Association régionale de la Côte-Ouest (ARCO) for the operation of the Centre scolaire et communautaire Sainte-Anne.
- e) **Other agencies**  
The CSFP also received an allowance from the Iron Ore Company of Canada (IOC) in Labrador City and the Wabush mine for providing educational services for its employees in western Labrador. However, this funding will cease in 2009-10 and the CSFP will adjust its spending accordingly. The agreement with the Labrador School Board for sharing educational services and school transportation in Happy Valley-Goose Bay remains in force. Furthermore, an agreement with the Commission scolaire du Littoral is maintained for Francophone students from the L'Anse au Clair area to attend Mgr Scheffer School in Lourdes de Blanc Sablon, Quebec.

## Issues and achievement of objectives (2008-2009)

The CSFP's three strategic issues that guided work from July 1, 2008, to June 30, 2009, were the following:

- 1) Drafting the constitution, by-laws and governance policies;
- 2) Improving the quality of, and access to, educational services in French;
- 3) Developing and implementing a communications plan.

### Issue One Constitution, By-laws and Governance Policies

The CSFP provides French first language education throughout Newfoundland and Labrador. Consequently, it is important that governance in this district, which covers a vast geography, be consistent. In order to ensure efficient and effective governance, trustees must have a constitution and governance by-laws and policies.

Analysis of the Conseil scolaire's existing constitution, by-laws and policies indicates a need for modifications and a re-write of its policies, in particular, those on governance. To ensure the Conseil scolaire meets its legal requirements—in accordance with the *Schools Act, 1997* and the *Transparency and Accountability Act*—and that it governs efficiently and effectively, it needs to develop and implement governance policies. Furthermore, in order to ensure productive CSFP meetings based on quality policies, it is essential that trustees receive adequate training.

The CSFP's governance policies will ensure that students in French first language schools throughout the province will receive quality programs and services consistent with the CSFP's mandate and resources, and in accordance with the strategic direction of government provided by the Minister of Education of "improved educational programs and environments respond to constantly evolving demographics."

As a result, by June 30, 2009, the CSFP had completed drafts of the constitution, governance by-laws and governance policies. The CSFP also provided trustees with training.

**Goal One:** By June 30, 2011, the Conseil scolaire francophone provincial will have governed more efficiently and effectively with its adopted constitution, bylaws and governance policies.

**Measures:** Governed more effectively and efficiently  
Revised constitution, by-laws and governance policies

**Indicators:**

- Board approved constitution
- Board approved by-laws
- Board approved governance policies
- Increased trustee training

### Achievement of the objective set for 2008-2009

1. By June 30, 2009, the CSFP will have drafted a revised constitution, governance by-laws and governance policies.

**Measure:** Drafts of a revised constitution, governance by-laws and governance policies.

**Indicators:**

- Completed draft constitution.
- Completed draft governance by-laws.
- Completed draft governance policies.
- Increased trustee training.

The CSFP's contribution to achieving the objectives in its strategic plan is described under the following indicators.

**Completed draft revised constitution, governance by-laws and policies**

During 2008-09, a revised constitution, governance by-laws and policies were drafted. Staff did some review of existing policy manuals in other districts. A governance policy committee was mandated to review the policies. Members of this committee met with Dr. Brenda Kelleher Flight (specialist in Governance Policy development) and were provided with guidelines. The committee met 5 times during the year to make adjustments to the policy. The CSFP received from the committee a draft at its 56th regular meeting on June 4, 2009.

**Increased trustee training**

In 2008-09, the CSFP increased trustee training. Trustees had received training in 2006-07. This training, however, was not focused on the Decision Making Model. In 2008-09 trustees attended two training sessions on the governance of conseils scolaires using this model. These sessions were given by Brenda Kelleher-Flight, a nationally recognized expert on the subject. A third training session had been planned, but the CSFP's meeting was cancelled.

**Objective set for 2009-2010:**

By June 30, 2010, the Conseil scolaire francophone provincial will have approved a draft revised constitution, by-laws and governance policies and submitted them to the Minister of Education for approval.

**Measure:** Approved and submitted to the Minister of Education draft revised constitution, governance by-laws and governance policies

**Indicators:**

- Approved draft revised constitution and submitted to the Minister of Education
- Approved draft revised governance by-laws and submitted to the Minister of Education
- Approved draft revised governance policies and submitted to the Minister of Education

**Issue Two****Improving the Quality of, and Access to, Educational Services in French**

The issues raised during the consultation sessions held during the development of the CSFP's 2008-11 Strategic Plan included: (i) critical services in French (special education, speech therapy, and guidance); (ii) choice of senior high school courses which affects students' choice at the post-secondary level; and (iii) appropriate space to deliver programs and services. These issues were cited as major reasons why right-holders may hesitate to enrol their children in a French school and why students often leave the French school at the end of



the Intermediate level. This has a major impact on enrolment in French first language schools, particularly at the senior high school level.

The strategic direction provided by the Minister of Education is, “improved educational programs and environments that respond to constantly evolving demographics.” In 2008-09, a total of 269 students were enrolled in the five French first language schools across the province. The CSFP’s goal is to offer a broader curriculum and more learning supports to facilitate higher student achievement.

As a result, on June 30, 2009, the CSFP had increased access to senior high school courses and key services, and improved teacher professional development.

**Goal Two:** By June 30, 2011, the Conseil scolaire francophone provincial will have improved the quality and quantity of educational services.

**Measure:** Quality and quantity of educational services in French

**Indicators:**

- Improved access to senior high school courses
- Improved access to key services in French
- Improved scores on achievement tests and examinations
- Improved teacher professional development

**Objective set for 2008-2009**

By June 30, 2009, the Conseil scolaire francophone provincial will have increased access to senior high school courses, key services and improved teacher professional development.

**Measures:** Access to senior high school courses  
Access to key services  
Teacher professional development

**Indicators:**

- Improved access to senior high school courses
- Improved access to key services in French
- Improved teacher professional development

The CSFP’s contribution to achieving the objectives in its strategic plan is described under the following indicators.

Improved access to senior high school courses

Access to senior high school courses was improved through various initiatives. The CSFP offered four new English as a second language courses (English 1205, 2205, 3205 and English 3206) and second-language literature courses in senior high school. Biologie 3231, Physique 2234 and Informatique 2130/2131 were also offered as distance courses. Furthermore, through negotiations with the community the CSFP has greater access to space for the delivery of senior high school courses, and laptops have been purchased for students taking distance courses.

### Improved access to key services in French

Access to key services in French were improved as follows:

- A new position of director of educational services, at the Senior Education Officer level, was created;
- A francization centre pilot project was implemented to improve the language skills of students whose low French language skills impedes their learning;
- Through the Official Languages Program, Notre Dame du Cap school increased the amount of Kindergarten time spent learning the French language to better prepare students for French language instruction in the primary grades;
- Students with identified needs were provided with improved access to speech language therapy through testing by a Speech Therapist from Quebec;
- All senior high school students were provided with improved access to guidance services through a consultant who assisted them in developing their 3 year academic plans;
- All files of students requiring individual learning plans were updated; and,
- Hours for teacher assistants were added for library management and distance education courses.

### Improved teacher professional development

In 2008-09 CSFP improved teacher PD by providing new teachers with similar training to that offered last year and providing PD in additional areas. Some examples of the additional PD offered are as follows:

- All teachers attended a two-day training session on CRTs and on teaching in a linguistic minority setting;
- The student services coordinator attended a training session on coaching autistic students and other students with learning difficulties, as well as on differentiated instruction—the TEACCH training program;
- Five teachers collaborated with the Department of Education in the development of CRTs for Grade 6 Math and Français;
- Three teachers helped to develop public exams for Biologie 3231, Mathématiques 3231 and Histoire mondiale 3231;
- Three Grand Vents teachers and the student services coordinator received training throughout the year on differentiated instruction;
- The principal from Envol attended a three-day training session on administration;
- Teachers from the five schools received training on the technical expertise related to the use of a Web based Radio software. Students will then learn how to produce radio programs;
- The principal from Grand Vents received training on distance education management; and,
- Two Grand Vents teachers attended training on inclusive education.

### **Objective set for 2009-2010:**

By June 30, 2010, the Conseil scolaire francophone provincial will have further increased access to senior high school courses, key services and improved teacher professional development.

**Measures:** Improved and increased access to senior high school courses and key services  
Improved teacher professional development

**Indicators:**

- Continued improvement of access to senior high school courses
- Continued improvement of access to key services in French
- Continued improvement of teacher professional development

**Issue Three  
Developing and implementing a communications plan**

Participants during the Strategic Plan consultations indicated that many children of right-holders do not attend schools under the CSFP's jurisdiction. In addition, participants reported that, when Francophone families move from another province to Newfoundland and Labrador, they often have difficulty finding information on the availability of French first language education in this province. Consequently, parents enrol their children in an English school when they would have preferred to send them to a French first language school. These factors, which influence significantly enrolment in French first language schools, have an impact on the amount of multi-grade teaching and limit the programs and services the schools can offer.

The development and implementation of a communications plan is essential to ensure the effective and efficient distribution of information of interest to primary clients and increase enrolment in French first language schools. This, in turn, will enhance the programs and services the CSFP can offer French first language students. Significant increases in enrolment, through effective communication (e.g., of improvements in programs and services), will likely require the CSFP to consider its facility needs.

During 2008-09, work in this area was in accordance with the strategic direction of government provided by the Minister of Education of "improved educational programs and environments respond to constantly evolving demographics."

**Goal Three:** By June 30, 2011, the Conseil scolaire francophone provincial will have improved communication with its primary clients.

**Measure:** Communication with the primary clients

**Indicators:**

- Compared the frequency with which district personnel participate in school council meetings
- Compared the frequency of district office participation in community activities
- Compared district office initiatives intended to create closer ties with the community
- Compared the number of communications with the general public

**Achievement of the objective set for 2008-2009**

By June 30, 2009, the CSFP will have developed and begun to implement a communications plan.

**Measure:** Communications plan

**Indicator:** Approved communications plan

The CSFP achieved its objective through the following indicator and associated activities.

### Approved communications plan

By June 30, 2009, the CSFP had developed and partially implemented a communications plan. It was approved at the CSFP's 56th regular meeting in June 2009. The following activities are associated with the implementation of the communications plan:

- Creating, writing and publishing six issues of the internal newsletter *Le Lien*;
- Writing and publishing a promotional brochure on our six schools;
- Organizing two major visibility events: LA PETITE MOSQUÉE DANS LA FRANCOPHONIE DE SAINT-JEAN for the International Day for the Elimination of Racial Discrimination and DES LIVRES FRANÇAIS DANS UN OCÉAN ANGLOPHONE for the World Book Day. These two events received extensive media coverage, in both the English media and French media, in collaboration with partners;
- Establishing a procedure for holding executive meetings to facilitate communication and follow up on decisions;
- Exploring the updating of the CSFP's logo and proposing a single, meaningful and unifying slogan to be used throughout the CSFP for its 10th anniversary;
- Writing a letter congratulating Air Labrador for its bilingualism and sending this letter to the *Gaboteur, Telegram, Labradorian, Aurora* and *53 North*. The slogan "Pensez-y! Une langue c'est bien; deux, c'est mieux" was tested out for the first time in this letter;
- Writing 10 press releases, one per month;
- Establishing a communication mechanism with the Envol, Boréale, Sainte Anne, Notre Dame du Cap and Grands Vents schools;
- Establishing a professional relationship between Radio-Canada journalists and the CSFP;
- Attending the Annual General Meeting of the Fédération des francophones.
- Participating in the Government's focus group for its policy on multiculturalism (October 23, 2008);
- Improving the identification of the CSFP in the Centre's entrance hall and seeking to enhance the French ambience of the lobby;
- Including news that is relevant to us on our Web sites;
- Analyzing our site and suggesting updates;
- Establishing a communications and support protocol between the head of the 10th anniversary events and the communications coordinator;
- Archiving our public communications;
- Writing the history of the CSFP;
- Organizing a Christmas card competition for the students;
- Celebrating the 10th anniversary in the five schools; and,
- Giving the director's speech at the NLTA's 40th annual general meeting.

### **Objective set for 2009-2010:**

By June 30, 2010, the Conseil scolaire francophone provincial will have implemented the communications plan and made any necessary adjustments/improvements.

**Measures:** Further implementation of the communications plan

**Indicators:**

- Adjusted and improved the plan
- Collected and compared communications data

**Highlights**

During 2008-09, the CSFP worked towards achieving the strategic direction of government of “improved educational programs and environments respond to constantly evolving demographics,” specifically in the areas of Safety and Tolerance, Technology, and Infrastructure. The following highlights work in these and other areas:

**Launch of the book *Si le CSFP m’était conté***

This book commemorating the 10th anniversary was written by students from all CSFP schools.

**10<sup>th</sup> anniversary celebrations**

Students and staff from CSFP’s five schools celebrated its 10th anniversary and received gifts. The events received good media coverage.

**Hiring of a communications/promotions coordinator**

The hiring a coordinator helped to increase the CSFP’s visibility and that of its schools, staff and students. This resulted in greater media coverage and the publication of, among other things, a liaison newsletter.

**Francization centre**

The Grands Vents school’s francization centre opened halfway through last year and has been actively involved in providing rigorous assistance to students not proficient in the French language.

**New Boréale School**

Construction has begun on the new Boréale school in Happy Valley-Goose Bay.

**Integration of technology**

By providing the CSFP with 28 new computers and four interactive whiteboards, the Department of Education has contributed to the integration of technology into classrooms.

**Major renovations**

Major renovations totalling \$900,000 were carried out at Centre éducatif l’Envol and Notre Dame du Cap school during 2008-09.

**New collective agreements**

New four-year collective agreements were signed with the NLTA and NAPE.

## **Criteria Reference Tests**

Standardized tests were administered in Français and Math to Grade 6 students.

## **Safety and tolerance**

In June 2009 at the NLSBA Annual General Meeting the CSFP, in collaboration with the Labrador School Board and the Office of Immigration and Multiculturalism, led an information session for trustees on policy development related to the integration of students, and their parents, from different ethnic backgrounds in the school community.

## **Challenges and Opportunities**

### **Training of trustees**

After the election of new trustees, it is important to provide elected members of the conseils d'école and trustees of the new CSFP with training. It is important that they all fully understand their responsibilities under the *Schools Act, 1997*. CSFP trustees must also become familiar with the draft of the new policy manual before that document is submitted to the Department of Education. The members of the CSFP executive, with outside assistance as required, will make every effort to ensure that new trustees are briefed in a timely fashion.

### **Strategic plan for distance courses**

Distance education is part of the education reality of the CSFP. A strategic plan to guide the delivery of this type of teaching would be beneficial to stakeholders.

### **School growth plan**

The five CSFP schools should develop a growth plan after having analyzed their strengths and weaknesses to maximize the quality and excellence of the educational services.

### **School council protocol between the conseils d'école and the CSFP**

In accordance with the *Schools Act, 1997*, a protocol with each of the five conseils d'école should be updated, drafted and signed.

### **Teacher recruitment**

Recruiting teachers is still a challenge. Our past methods should be analyzed, and new approaches should be proposed.

### **Staff housing**

New teachers have trouble finding housing. The CSFP must adopt an action plan to resolve this problem.

### **Operational policy manual**

Senior management will review operational policies with its staff.

### **Auditor General**

Senior management will continue to implement the Auditor General's recommendations regarding human resources and administration.

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

FINANCIAL STATEMENTS / AUDITORS' REPORT

30-Jun-09

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

**TABLE OF CONTENTS**

**June 30, 2009**

Auditors' Report .....	1
<b>Financial Statements:</b>	
Statement of Financial Position .....	2
Statement of Current Revenues, Expenditures and Board Equity (Deficiency) .....	3
Statement of Cash Flows .....	4
Statement of Changes in Capital Fund.....	5
<b>Notes to Financial Statements:</b>	
1. Significant Accounting Policies .....	7
2. Accounts Receivable .....	8
3. Accounts Payable .....	9
4. Investment in capital assets .....	10
5. Accrued Severance Leave.....	11
6. Reserve .....	11
7. Contingent liability .....	11
8. Comparative figures .....	11
<b>Schedules:</b>	
1. Current Revenues .....	12
2. Administration Expenditures .....	14
3. Instruction Expenditures .....	15
4. Operation and Maintenance Expenditures – Schools .....	16
5. Pupil Transportation Expenditures .....	17
6. Ancillary Services .....	18
7. Miscellaneous Expenses .....	18
8. Details of Capital Assets .....	19
9. Details of Long Term Debt .....	20
9A Summary of Long Term Debt.....	22
9B Current Maturities .....	23
9C Interest Expense .....	24
10. Pupil Services – Federal Funding .....	25
11. Community Programs – Federal Funding .....	26
<b>Supplementary Information:</b>	
1. Cash.....	27
2. Short Term Investments .....	27
3. Prepaid Expenses .....	28



## AUDITORS' REPORT

To Conseil Scolaire Francophone Provincial de Terre-Neuve-et-Labrador

We have audited the statement of financial position of the Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador as at June 30, 2009 and the related statements of current revenues, expenditures and Board equity, statement of cash flows and statement of changes in capital fund position for the year then ended. These financial statements are the responsibility of the Board's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at June 30, 2009 and the results of its operations and changes in its financial position for the year then ended in accordance with Canadian generally accepted accounting principles and as explained in Note 1 to the financial statements, and are in compliance with reporting requirements established for School Boards in the Province of Newfoundland and Labrador by the Department of Education.

  
Chartered Accountants  
St. John's, Newfoundland & Labrador  
August 31, 2009

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

**STATEMENT OF FINANCIAL POSITION**

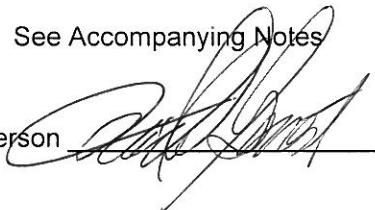
June 30, 2009

	<u>2009</u>	<u>2008</u>
<b><u>Assets</u></b>		
<b>Current Assets</b>		
Short Term Investments (Supp. Info. 2)	\$ 306,000	\$ 225,000
Accounts Receivable (Note 2)	493,156	425,977
HST Receivable	28,603	20,919
Prepaid Expenses (Supp. Info. 3)	31,802	11,585
<b>Total Current Assets</b>	<b>859,561</b>	<b>683,481</b>
Long Term Investments	-	6,000
Capital Assets (Sch. 8)	7,660,469	7,811,864
	<b>\$ 8,520,030</b>	<b>\$ 8,501,345</b>
<b><u>Liabilities and Board Equity</u></b>		
<b>Current Liabilities</b>		
Due to bank (Supp. Info.1)	\$ 63,204	\$ 17,760
Due to the Government of Newfoundland & Labrador	152,733	227,585
Accounts Payable and Accruals (Note 3)	53,614	50,035
Current Maturities	-	-
<b>Total Current Liabilities</b>	<b>269,551</b>	<b>295,380</b>
Long-Term Debt	-	6,000
Severance Pay Benefits - Teaching staff (Note 5)	238,694	230,337
Severance Pay Benefits - Non-teaching staff (Note 5)	50,698	28,907
Other Employee Benefits - Vacation pay	10,238	9,067
Summer Pay Liability	372,746	325,360
Deferred Revenue	88,571	11,495
	<b>760,947</b>	<b>605,166</b>
<b>Board Equity</b>		
Investment in capital assets (Note 4)	7,646,175	7,794,745
Reserve - (Note 6)	36,000	21,000
Board Equity (Deficit)	(192,643)	(220,946)
<b>Total Board Equity</b>	<b>7,489,532</b>	<b>7,594,799</b>
	<b>\$ 8,520,030</b>	<b>\$ 8,501,345</b>
Contingent liability (Note 7)		

See Accompanying Notes

Approved:

  
Chairperson

  
Director of Education

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

**Statement of Current Revenues, Expenditures and Board Equity (Deficiency)**

Year Ended June 30, 2009

	<u>2009</u>	<u>2009 Budget</u>	<u>2008</u>
<b>Current Revenue (Schedule 1)</b>			
Federal Government Grants	\$ 1,215,865	\$ 1,229,500	\$ 1,269,318
Provincial Government Grants	5,791,573	5,153,300	4,978,858
Donations	-	-	-
Ancillary Services	138,002	143,000	128,366
Miscellaneous	14,849	30,750	54,445
	<u>7,160,289</u>	<u>6,556,550</u>	<u>6,430,987</u>
<b>Current Expenditures</b>			
Administration - (Schedule 2)	525,185	466,750	451,433
Instruction (Schedule 3)	3,679,284	3,360,400	3,092,953
Operations and Maintenance (Schedule 4)	698,976	619,400	694,598
Pupil Transportation (Schedule 5)	379,509	342,000	336,135
Ancillary Services (Schedule 6)	196,809	160,000	159,615
Miscellaneous Expense (Schedule 7)	-	-	-
Pupil Services - federal grant (Schedule 10)	1,024,756	1,042,200	1,060,754
Community programs - federal grant (Schedule 11)	173,665	187,300	180,000
Amortization of capital assets	385,030	387,500	391,063
	<u>7,063,214</u>	<u>6,565,550</u>	<u>6,366,551</u>
Excess of Revenue over Expenditure before undernoted item	97,075	(9,000)	64,436
Transfer to Capital Fund	45,415	0	117,687
Excess of Revenue over Expenditure for the Period	51,660	<u>(9,000)</u>	(53,251)
Teacher severance pay accrual (Note 5)	<u>(8,357)</u>		<u>(65,464)</u>
Adjusted excess of Revenue over Expenditures	43,303		(118,715)
Board Deficiency, Beginning of Year	(220,946)		(94,731)
Transfer (to) from reserve	<u>(15,000)</u>		<u>(7,500)</u>
Fund Deficiency, End of the Year	<u>\$ (192,643)</u>		<u>\$ (220,946)</u>

See Accompanying Notes

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

**Statement of Cash Flows  
Year Ended June 30, 2009**

	<u>2009</u>	<u>2008</u>
<b>60 Operating Activities</b>		
011 Excess of Revenue over Expenditures (Expenditures over Revenue)	\$ 43,303	\$ (118,715)
012 Changes in Non-Cash Working Capital		
013 - Short Term Investments	(81,000)	121,000
014 - Accounts Receivable	(74,863)	(47,605)
015 - Prepaid Expenses	(20,217)	15,512
014 - Accounts Payable & Accrued Expenses	(71,273)	(4,231)
015 - Amortization of capital assets	2,825	2,854
016 Other non-working capital items		
016 - Summer Pay Liability	47,386	64,661
016 - Severance pay accrual	30,148	66,243
- Long term deposits		
- Other employee benefits	1,170	711
- Deferred revenue	77,077	(99,559)
	<u>(45,444)</u>	<u>871</u>
<b>61 Financing Activities</b>		
011 Proceeds from Bank Loans	-	-
012 Grants - Capital	233,636	202,158
013 Other Capital Revenue	-	-
014 Changes in Long-Term Debt	-	-
015 Other - reserve	-	4,000
	<u>233,636</u>	<u>206,158</u>
<b>62 Investing Activities</b>		
011 Proceeds in Sale of Capital Assets	-	-
012 Additions to Capital Assets	(233,636)	(202,158)
013 Other	-	-
	<u>(233,636)</u>	<u>(202,158)</u>
<b>63 Increase (decrease) in Cash</b>	(45,444)	4,871
<b>64 Cash, Beginning of the Year</b>	<u>(17,760)</u>	<u>(22,631)</u>
<b>65 Cash, End of the Year</b>	<u>\$ (63,204)</u>	<u>\$ (17,760)</u>

See Accompanying Notes

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

**Statement of Changes in Capital Fund  
Year Ended June 30, 2009**

	<u>2009</u>	<u>2008</u>
<b>70 Capital Receipts</b>		
<b>71 Proceeds from Bank Loans</b>		
011 - School Construction	\$ -	\$ -
012 - Equipment	-	-
013 - Service Vehicles	-	-
014 - Pupil Transportation	-	-
	<hr/>	<hr/>
	-	-
<b>72 Federal Grants</b>		
011 School Construction and Equipment	-	-
012 Other	-	-
	<hr/>	<hr/>
	-	-
<b>73 Donations</b>		
011 - Cash Receipts	-	-
012 - Non-Cash Receipts	-	-
013 - Restricted Use	-	-
	<hr/>	<hr/>
	-	-
<b>74 Sale of Capital Assets - Proceeds</b>		
011 - Land & 012 Buildings	-	-
013 - Equipment	-	-
014 - Service Vehicles	-	-
015 - Pupil Transportation Vehicles	-	-
	<hr/>	<hr/>
	-	-
<b>75 Other Capital Revenues</b>		
011 - Interest on Capital Fund Investments	-	-
012 - Premiums on Debentures	-	-
013 - Recoveries of Expenditures	-	-
015 - Insurance Proceeds	-	-
016 - Native Peoples Grants	-	-
017 - Miscellaneous		
- Capital Grants - Province of NL	188,221	84,471
- Cost sharing for Info Technology Grants	-	-
	<hr/>	<hr/>
Total Capital Receipts	188,221	84,471
	<hr/>	<hr/>
<b>77 Transfer from Reserve Account</b>	-	-
	<hr/>	<hr/>
<b>78 Transfer from Current Fund</b>	45,415	117,687
	<hr/>	<hr/>
<b>Total</b>	<u>\$ 233,636</u>	<u>\$ 202,158</u>

See Accompanying Notes

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

**Statement of Changes in Capital Fund (Cont'd)  
Year Ended June 30, 2009**

	<u>2009</u>	<u>2008</u>
<b>80     <u>Capital Disbursements</u></b>		
<b>81     <b>Additions to Capital Assets</b></b>		
011 - Land and Sites	\$ 125,000	\$ -
012 - Buildings	63,221	84,471
013 - Furniture & Equipment - Schools	19,070	97,685
014 - Furniture & Equipment - Other	25,454	20,002
015 - Service Vehicles	-	-
016 - Pupil Transportation	-	-
017 - Other - Centre des Grands-Vents	891	-
	233,636	202,158
<b>82     <b>Principal Repayment of Long Term Debt</b></b>		
011 - School Construction	-	-
012 - Equipment	-	-
013 - Service Vehicles	-	-
014 - Other	-	-
	-	-
<b>83     <b>Miscellaneous Disbursements</b></b>		
013 - Other	-	-
	-	-
Total Capital Disbursements	\$ 233,636	\$ 202,158

See Accompanying Notes

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

Notes to the Financial Statements  
Year Ended June 30, 2009

## 1. Significant Accounting Policies:

The accompanying financial statement have been prepared on a fund accounting basis which is generally accepted for School Districts. Fund accounting can be defined as "accounting procedures in which a self balancing group of accounts is provided for each fund". It is customary for School Districts to account separately for the current and capital funds.

A summary of significant accounting policies adopted by the District, relating to their use of fund accounting, is as follows:

- a) Grants received by the District are recorded in either the current or capital funds depending on their source. Grants from the Department of Education are treated as current revenues while those from the province in regard to capital projects are recorded as capital revenues.
- b) Capital asset additions are recorded at full cost in the capital fund and are amortized over their useful lives.
- c) 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. In the case where the land is board property, if value determinations were not possible, the fair market value was not recorded.
- 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) Funding relating to capital assets is deferred and amortized according to the same method used for the assets to which it relates.
- f) The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates include providing for amortization of capital assets. Actual results could differ from these estimates.

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

**Notes to the Financial Statements  
Year Ended June 30, 2009**

		<u>2009</u>	<u>2008</u>
<b>2.</b>	<b><u>Accounts Receivable</u></b>		
	<u>Current</u>		
11	131 Provincial Government	\$ 438,085	\$ 344,028
	132 Transportation	-	-
	133 Federal Government	28,473	37,269
	136 Other School Districts	-	-
	137 Rent	21,386	22,604
	138 Interest	155	441
	139 Travel Advances and Misc.	4,039	9,207
	<u>Capital</u>		
11	231 Provincial Government Construction Grants	1,018	12,428
	233 Local Contributions		
	234 Other School Districts		
	235 Other		
		\$ 493,156	\$ 425,977
		\$ 493,156	\$ 425,977



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

**Notes to the Financial Statements  
Year Ended June 30, 2009**

		<u>2009</u>	<u>2008</u>
<b>3.</b>	<b><u>Accounts Payable and Accruals</u></b>		
	<u>Current</u>		
21	111 Trade Payable	\$ 27,396	\$ 14,329
	112 Accrued - Liabilities	26,218	35,706
	113 - Interest	-	-
	114 - Wages	-	-
	115 Payroll Deductions	-	-
	116 Retail Sales Tax	-	-
	117 Deferred Grants	-	-
	118 Other	-	-
	<u>Capital</u>		
21	211 Trade Payable	-	-
	212 Accrued - Liabilities	-	-
	213 - Interest	-	-
	217 Deferred Grants	-	-
	218 Other	-	-
		\$ 53,614	\$ 50,035
		\$ 53,614	\$ 50,035

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

**Notes to the Financial Statements  
Year Ended June 30, 2009**

	<u>2009</u>	<u>2008</u>
<b>4. Investment in capital assets - beginning of year</b>	\$ 7,794,745	\$ 7,980,798
Add:		
Transfer of Operating Funds to Capital Fund	45,415	117,687
Grants		
- Province - Contribution for Capital Construction	-	-
- Other	-	-
Capital Projects funded by the province but paid directly to other sources on behalf of the District	188,221	84,471
Donations	-	-
Proceeds from the sale of Capital Assets		
- Land	-	-
- Buildings	-	-
- Equipment	-	-
- Vehicles	-	-
- Other	-	-
Interest on Capital Fund Investments	-	-
Recoveries of Expenditures	-	-
Insurance Proceeds - Capital	-	-
Miscellaneous	-	-
	<u>233,636</u>	<u>202,158</u>
Deduct Adjustments:		
Amortization of Investment in Capital Assets	382,206	388,211
Cost of assets sold		
- Land	-	-
- Buildings	-	-
- Equipment	-	-
- Vehicles	-	-
- Other	-	-
	<u>382,206</u>	<u>388,211</u>
Other	-	-
<b>23 221 Investment in capital assets -end of year</b>	<u>\$ 7,646,175</u>	<u>\$ 7,794,745</u>

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

## Notes to the Financial Statements Year Ended June 30, 2009

### 5. Accrued Severance Leave

The amount of \$8,357 for teachers' severance costs and the amount of \$21,791 for non-teaching staff severance costs are included in expenses. The amount of \$238,694 for teachers' severance costs and the amount of \$50,698 for non-teaching staff severance costs for a total of \$289,392 are included in the liabilities.

The adjustment for teachers' severance pay is required by the Department of Education of the Government of Newfoundland and Labrador and has no impact on the operation of the School Board. No account receivable is included in the accounts to offset this liability.

The accrued severance leave for non-teaching personnel is funded out of the board's regular operating grants.

### 6. Reserve

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

### 7. Contingent Liability

The organization was served a statement of claim for an unspecified dollar amount by an individual for wrongful dismissal from a position within Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador. Subsequently, a defense to the statement of claim has been filed by the organization. To date this issue has yet to be resolved and the amount and likelihood any settlement is not determinable at this time.

### 8. Comparative Figures

Certain of the prior year comparative figures have been reclassified to conform to the current year's presentation.

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

**Current Revenues  
Year Ended June 30, 2009**

<u>Current Revenues</u>	<u>2009</u>	<u>2009 Budget</u>	<u>2008</u>
<b>Federal Government Grants</b>			
Regular Operating Grants	\$ 1,215,865	\$ 1,229,500	\$ 1,269,318
<b>32 010 Provincial Government Grants</b>			
011 Regular Operating Grants	\$ 1,385,608	\$ 1,311,300	\$ 1,263,568
Amort. of deferred rev for capital assets	382,206	385,000	388,211
016 Special Grants	-	-	-
- Traditionnal Music	9,359	26,000	23,132
- Official Language Monitor	40,473	57,500	58,543
- French Language recuperation	-	-	-
- Textbook credit allocation	-	-	-
- Communication Tech	-	-	-
- Other	162,279	3,500	157,830
Salaries and Benefits	-	-	-
017 - Superintendent and Asst. Supts.	212,343	200,000	195,925
021 - Regular Teachers	2,972,698	2,650,000	2,424,371
022 - Substitute Teachers	97,309	55,000	82,669
- Student Assistants	66,825	45,000	50,843
- Senior Educational Officer	85,771	80,000	-
030 Pupil Transportation	-	-	-
031 - Board Owned	-	-	-
032 - Contracted	376,702	340,000	333,766
033 - Handicapped	-	-	-
	<hr/> 5,791,573	<hr/> 5,153,300	<hr/> 4,978,858
<b>33 010 Donations</b>			
012 Cash Receipts	-	-	-
013 Non Cash Receipts	-	-	-
014 Restricted Use	-	-	-
	<hr/> -	<hr/> -	<hr/> -
<b>34 010 Ancillary Services</b>			
011 Revenues from Rental of Residences	7,875	10,000	-
021 Revenues from Rental of Schools and Facilities	105,127	108,000	103,366
031 Cafeterias	-	-	-
032 Other - ARCO	25,000	25,000	25,000
	<hr/> 138,002	<hr/> 143,000	<hr/> 128,366
	<hr/> 7,145,440	<hr/> 6,525,800	<hr/> 6,376,542

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

**Current Revenues  
Year Ended June 30, 2009**

	<u>2009</u>	<u>2009 Budget</u>	<u>2008</u>
<b>35 010 Miscellaneous</b>			
011 Interest on Investments	\$ 953	3,500	\$ 2,582
012 Bus Charters	-	-	-
021 Recoveries of Expenditures	-	-	-
031 Revenues from Other School Boards	-	-	-
051 Insurance Proceeds	-	-	-
061 Bilingual Education Revenue	-	-	-
071 Operating Rev. from Native Peoples Grant	-	-	-
081 Miscellaneous Federal Grants	-	-	41,085
091 Textbooks	-	-	-
092 Other			
- Mining Company Grants	13,391	13,500	10,778
- Tutoring for tuition	-	-	-
- Sundry	505	13,750	-
	<hr/>	<hr/>	<hr/>
	14,849	30,750	54,445
	<hr/>	<hr/>	<hr/>
Total Current Revenues	\$ 7,160,289	\$ 6,556,550	\$ 6,430,987

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

**Administration Expenditures  
Year Ended June 30, 2009**

	<u>2009</u>	<b>2009 Budget</b>	<u>2008</u>
<b>51 Salaries and Benefits</b>			
011 Superintendents and Assistant Superintendents	\$ 212,343	\$ 200,000	\$ 193,695
012 Board Office Personnel	116,847	100,000	86,323
013 Office Supplies	9,550	5,750	5,863
014 Replacement Furniture and Equipment	3,990	5,000	345
015 Postage	7,626	6,000	4,625
016 Telephone	18,438	17,000	19,003
017 Office Equipment Rentals and Repairs	10,124	8,000	8,512
018 Bank Charges	3,680	3,000	2,939
019 Electricity	-	-	-
021 Fuel	-	-	-
022 Insurance	-	-	-
023 Repairs and Maintenance - Office Building	3,867	2,500	1,761
024 Travel	32,675	26,000	25,721
025 Board Meeting Expenses	38,995	45,000	47,216
026 Election Expenses	-	-	-
027 Professional Fees	28,369	23,000	23,029
028 Advertising - Recruitment	16,906	3,000	6,404
029 Membership Dues	17,188	16,000	17,172
031 Municipal Service Fees	520	-	2,536
032 Rental of Office Space	-	-	-
033 Relocation Expenses	-	2,000	-
034 Miscellaneous	2,015	1,000	515
035 Payroll Tax	-	-	-
Training	2,052	3,500	5,774
	<hr/>	<hr/>	<hr/>
Total Administration Expenditures	<u>\$ 525,185</u>	<u>\$ 466,750</u>	<u>\$ 451,433</u>

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

**Instruction Expenditures  
Year Ended June 30, 2009**

		<u>2009</u>	<u>2009</u> <b>Budget</b>	<u>2008</u>
52	<b>10 Instructional Salaries (Gross)</b>			
11	Teachers' Salaries - Regular	\$ 2,521,147	\$ 2,200,000	\$ 2,051,136
12	- Substitute	87,229	55,000	65,211
13	- Board Paid	18,489	23,000	87,766
14	Augmentation	-	-	-
15	Employee Benefits	426,556	400,000	359,297
16	School Secretaries - Salaries & Benefits	155,961	143,400	114,680
17	Payroll Tax	58,506	50,000	46,650
18	Other - Sal. & Ben. - program coord.	160,310	200,000	107,793
	Other - Sal. & Ben. - student asst	55,816	43,500	42,080
	Other - Sal. & Ben. - Labrador	834	-	3,558
		<hr/>	<hr/>	<hr/>
		3,484,848	3,114,900	2,878,171
52	<b>40 Instructional Materials</b>			
41	General Supplies	20,214	24,000	25,583
42	Library Resource Materials	-	2,500	-
43	Teaching Aids	31,797	25,000	31,795
44	Textbooks	381	6,500	3,956
		<hr/>	<hr/>	<hr/>
		52,392	58,000	61,334
52	<b>60 Instructional Furniture and Equipment</b>			
61	Replacement	9,438	27,500	4,082
62	Rentals and Repairs	9,855	10,000	9,733
		<hr/>	<hr/>	<hr/>
		19,293	37,500	13,815
50	<b>80 Instructional Staff Travel</b>			
81	Program Co-ordinators	30,186	30,000	15,907
82	Teachers' Travel	26,164	16,500	17,861
83	Inservice and Conferences	1,896	11,500	11,620
		<hr/>	<hr/>	<hr/>
		58,246	58,000	45,388
52	<b>90 Other Instructional Costs</b>			
91	French Monitor Program	44,484	62,500	63,677
92	Special Needs - Evaluations	9,003	-	-
	Traditional Music	9,359	26,000	23,133
	Kinderstart	1,659	3,500	7,435
		<hr/>	<hr/>	<hr/>
		64,505	92,000	94,245
		<hr/>	<hr/>	<hr/>
Total Instruction Expenditures		\$ 3,679,284	\$ 3,360,400	\$ 3,092,953

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

**Operations and Maintenance Expenditures - Schools  
Year Ended June 30, 2009**

	<u>2009</u>	<b>2009 <u>Budget</u></b>	<u>2008</u>
53 011 Salaries - Janitorial	\$ 214,158	\$ 184,300	\$ 188,608
012 - Maintenance	94,806	82,000	79,948
013 Payroll Tax	-	-	-
014 Electricity	140,738	134,600	129,494
015 Fuel	-	-	-
016 Municipal Service Fees/Garbage Removal	7,468	7,500	7,729
017 Telephone	24,241	26,500	27,092
Communications - Distance education	-	-	-
018 Vehicle Operating and Travel	21,991	19,000	22,826
019 Janitorial Supplies	16,877	16,000	17,629
021 Janitorial Equipment	1,823	4,000	1,545
022 Repairs and Maintenance - Buildings	101,502	55,500	120,915
023 - Equipment	7,080	17,500	40,010
024 Contracted Services - Janitorial	5,089	5,000	341
025 Snow Clearing	59,980	56,000	55,210
026 Rentals	-	-	-
027 Other (Miscellaneous)	3,223	11,500	3,251
	<hr/>	<hr/>	<hr/>
Total Operations and Maintenance	<u>\$ 698,976</u>	<u>\$ 619,400</u>	<u>\$ 694,598</u>



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

**Pupil Transportation Expenditures  
Year Ended June 30, 2009**

		<u>2009</u>	<u>2009</u> <u>Budget</u>	<u>2008</u>
54	010 Operation and Maintenance of Board			
	Owned Fleet	\$ -	\$ -	\$ -
	011 Salaries and Benefits - Administration			
	012                   - Drivers and Mechanics	-	-	-
	013 Payroll Tax	-	-	-
	014 Debt Repayment - Interest	-	-	-
	015                   - Principal	-	-	-
	016 Bank Charges	-	-	-
	017 Gas and Oil	-	-	-
	018 Licenses	-	-	-
	019 Insurance	-	-	-
	021 Repairs and Maintenance - Fleet	-	-	-
	022                   - Building	-	-	-
	023 Tires and Tubes	-	-	-
	024 Heat and Light	-	-	-
	025 Municipal Service	-	-	-
	026 Snow Clearing	-	-	-
	027 Office Supplies	-	-	-
	028 Rent	-	-	-
	029 Travel	-	-	-
	031 Professional Fees	-	-	-
	032 Miscellaneous	-	-	-
	033 Telephone	-	-	-
	034 Vehicle Leases	-	-	-
		-	-	-
54	040 Contracted Services			
	041 Regular Transportation	379,509	342,000	336,135
	042 Handicapped	-	-	-
		379,509	342,000	336,135
	Pupil Transportation Expenditures	<u>\$ 379,509</u>	<u>\$ 342,000</u>	<u>\$ 336,135</u>

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

**Ancillary Services and Miscellaneous Expenses  
Year Ended June 30, 2009**

**Schedule 6**

**Ancillary Services**

The Board owns and operates the following ancillary services:

		<u>2009</u>	<u>2009 Budget</u>	<u>2008</u>
55	Ancillary Services			
011	Operation of Teachers' Residences	\$ 16,571	\$ 10,000	\$ -
031	Cafeterias	-	-	-
032	Other - Community Centre operations	180,238	150,000	159,615
032	Other - Environmental Centre	-	-	-
	Total ancillary services	\$ 196,809	\$ 160,000	\$ 159,615

**Schedule 7**

**Miscellaneous Expenses**

The Board has incurred the following miscellaneous expenses:

	Other	\$ -	\$ -
		\$ -	\$ -
57 011	Total miscellaneous expenses	\$ -	\$ -

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

**Details of Capital Assets  
Year Ended June 30, 2009**

	Cost 2008	Additions 2009	Cost 2009	Accumulated Amortization 2009	Net book value 2009	Net book value 2008
<b>12 210 Land and Sites</b>						
211 Land and Sites	\$ -	\$ 125,000	\$ 125,000	\$ -	\$ 125,000	\$ -
<b>12 220 Buildings</b>						
221 Schools	11,135,908	63,221	11,199,129	4,071,735	7,127,394	7,325,820
222 Administration	-	-	-	-	-	-
223 Residential	-	-	-	-	-	-
224 Recreational	-	-	-	-	-	-
225 Other	-	-	-	-	-	-
	<u>11,135,908</u>	<u>63,221</u>	<u>11,199,129</u>	<u>4,071,735</u>	<u>7,127,394</u>	<u>7,325,820</u>
<b>12 230 Furniture and Equip.</b>						
231 Schools	845,146	19,070	864,216	542,073	322,143	395,000
232 Administration	298,120	25,454	323,574	263,821	59,753	61,604
233 Residential	-	-	-	-	-	-
234 Recreation	-	-	-	-	-	-
235 Other - CGV	40,630	891	41,521	15,342	26,179	29,440
	<u>1,183,896</u>	<u>45,415</u>	<u>1,229,311</u>	<u>821,236</u>	<u>408,075</u>	<u>486,044</u>
<b>12 240 Vehicles</b>						
241 Service Vehicles	-	-	-	-	-	-
<b>12 250 Pupil Transportation</b>						
251 Land	-	-	-	-	-	-
252 Building	-	-	-	-	-	-
253 Vehicles - Buses	-	-	-	-	-	-
254 - Service	-	-	-	-	-	-
255 Equipment	-	-	-	-	-	-
256 Other	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>12 260 Misc. Capital Assets</b>						
261 Other	-	-	-	-	-	-
<b>Total Capital Assets</b>	<u>\$ 12,319,804</u>	<u>\$ 233,636</u>	<u>\$ 12,553,440</u>	<u>\$ 4,892,971</u>	<u>\$ 7,660,469</u>	<u>\$ 7,811,864</u>

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

**Details of Long Term Debt  
Year Ended June 30, 2009**

	<u>2009</u>	<u>2008</u>
22 210 Loans Other than Pupil Transportation	\$ _____	\$ _____
Ref. #		
<b>211 Bank Loans</b>		
___ Repayable \$ _____ monthly, maturing _____	-	-
___ Repayable \$ _____ monthly, maturing _____	-	-
___ Repayable \$ _____ monthly, maturing _____	-	-
___ Repayable \$ _____ monthly, maturing _____	-	-
___ Repayable \$ _____ monthly, maturing _____	-	-
___ Repayable \$ _____ monthly, maturing _____	-	-
Total 211	- _____	- _____
<b>212 Mortgages</b>		
___ Repayable \$ _____ annually, maturing _____	-	-
___ Repayable \$ _____ monthly, maturing _____	-	-
___ Repayable \$ _____ monthly, maturing _____	-	-
___ Repayable \$ _____ monthly, maturing _____	-	-
___ Repayable \$ _____ monthly, maturing _____	-	-
___ Repayable \$ _____ monthly, maturing _____	-	-
Total 212	- _____	- _____
<b>213 Debentures</b>		
___ Repayable \$ _____ annually, maturing _____	-	-
___ Repayable \$ _____ monthly, maturing _____	-	-
Total 213	- _____	- _____
Subtotal	- _____	- _____
215 Less Current Maturities	- _____	- _____
Total Loans Other Than Pupil Transportation	\$ - _____	\$ - _____



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

**Summary of Long Term Debt  
Year Ended June 30, 2009**

Description	Ref#	Rate	Loans		Principal Repayment for Period	Balance End of Period
			Balance Beginning of Period	Obtained During Period		
A) School Construction			\$ -	\$ -	\$ -	\$ -
B) Equipment			-	-	-	-
C) Service Vehicles			-	-	-	-
D) Other						
Integrated Education Council 8% - 9 3/4%			-	-	-	-
E) Pupil Transportation			-	-	-	-
Total Loans			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**Schedule of Current Maturities  
Year Ended June 30, 2009**

Description	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>
A) School Construction	\$ -	\$ -	\$ -	\$ -	\$ -
B) Equipment	-	-	-	-	-
C) Service Vehicles	-	-	-	-	-
D) Other	-	-	-	-	-
E) Pupil Transportation	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**Schedule of Interest Expense  
Year Ended June 30, 2009**

	<u>2009</u>	<u>2008</u>
56 010		
<u>Description</u>		
012 <b>Capital</b>		
School Construction	\$ -	\$ -
IEC	-	-
Equipment	-	-
Service Vehicles	-	-
Other		
Energy Management	-	-
<b>Total Capital</b>	<u>-</u>	<u>-</u>
013 <b>Current</b> - Operating Loans	-	-
014 - Supplier Interest	-	-
- Charges	-	-
<b>Total Current</b>	<u>-</u>	<u>-</u>
<b>Total Interest Expense</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>



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

**Pupil Services - federal funding  
Year Ended June 30, 2009**

	<u>2009</u>	<b>2009 Budget</b>	<u>2008</u>
Pedagogical renewal plan	\$163,260	\$195,500	\$318,183
Educational Resource Centre	18,898	18,000	63,160
Language recovery	190,000	195,000	260,804
Teacher recruitment and retention	107,607	97,500	85,474
Distance education	25,377	25,000	37,138
Strategic planning	-	-	10,518
Artists in residence / Art & cultural programming	32,552	30,000	26,098
Principal & teacher training	58,034	57,500	44,436
Support for school improvement projects	3,963	10,000	14,244
Public speaking program	19,463	20,000	17,274
Promotion / Student recruitment	112,485	117,500	46,879
French professional services	42,240	40,300	29,803
Board training	4,199	8,800	24,100
Federal project administration	37,500	-	36,500
Adult language recovery	4,000	4,000	1,870
French recuperation center	26,795	36,500	-
Development advisor	-	-	15,239
Radio Web	1,783	5,000	-
Post-secondary initiatives	-	-	900
Student Support Services	176,600	181,600	28,134
<b>Total - Pupil services - federal funding</b>	<b>\$1,024,756</b>	<b>\$1,042,200</b>	<b>\$1,060,754</b>

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

**Community programs - federal funding  
Year Ended June 30, 2009**

	<u>2009</u>	<b>2009 <u>Budget</u></b>	<u>2008</u>
Family resource centers	\$81,906	\$87,562	\$95,760
After school programs	35,997	53,021	25,200
Family literacy - Port-au-Port peninsula	30,514	28,437	30,240
Saturday school program	12,848	6,280	16,800
Summer Project	12,400	12,000	12,000
Total community programs	<u>\$173,665</u>	<u>\$187,300</u>	<u>\$180,000</u>

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

**Supplementary Information  
Year Ended June 30, 2009**

		<u>2009</u>	<u>2008</u>
<b>1.</b>	<b><u>Cash</u></b>		
	<u>Current</u>		
11	110 Cash on Hand and in Bank	\$ -	\$ -
	111 Cash on Hand	-	-
	112 Bank - Current	(63,204)	(17,760)
	113 - Savings	-	-
	114 - Teachers' Payroll	-	-
	115 - Non Teachers' Payroll	-	-
	116 - Coupon (Debenture)	-	-
	117 - Other (Petty Cash)	-	-
		<u>(63,204)</u>	<u>(17,760)</u>
	<u>Capital</u>		
11	210 Cash on Hand and in Bank	-	-
	211 Cash on Hand	-	-
	212 Bank - Current	-	-
	213 - Savings	-	-
	214 - Other	-	-
		<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>
	Total Cash on Hand and in Bank	<u>\$ (63,204)</u>	<u>\$ (17,760)</u>
<b>2.</b>	<b><u>Short Term Investments</u></b>		
	<u>Current</u>		
11	121 Term Deposits	\$ 306,000	\$ 225,000
	122 Canada Savings Bonds	-	-
	123 Other		
	- Canada Treasury Bills	-	-
	- Mutual Funds	-	-
	- Balance in Broker account	-	-
	- Guaranteed Investment Certificate	-	-
	<u>Capital</u>		
11	221 Term Deposits	-	-
	222 Canada Savings Bonds	-	-
	223 Other	-	-
		<u>-</u>	<u>-</u>
	Total Short Term Investments	<u>\$ 306,000</u>	<u>\$ 225,000</u>

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

**Supplementary Information  
Year Ended June 30, 2009**

		<u>2009</u>	<u>2008</u>
<b>3.</b>	<b><u>Prepaid Expenses</u></b>		
	<u>Current</u>		
11	141 Insurance		
	142 Municipal Service Fees	\$ -	\$ -
	143 Supplies	-	-
	144 Other		
	- Workers' Compensation Commission	13,538	9,616
	- Salaries	-	-
	- Teachers in-service - advance	937	200
	- Airplane Tickets	-	-
	- Board meetings - advance	7,717	-
	- Rental - damage deposit	1,700	-
	- Travel advances	-	1,091
	- Miscellaneous	348	678
	<u>Capital</u>	-	-
11	241 Other	<u>7,562</u>	<u>-</u>
	Total prepaid expenses	<u>\$ 31,802</u>	<u>\$ 11,585</u>