



**PERFORMANCE-BASED
ANNUAL REPORT 2012-13
CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
TERRE-NEUVE-ET-LABRADOR**

EXC/14/11/1560

November 3, 2014

Ms. Sandra Barnes
Clerk of the House of Assembly
East Block
Confederation Building

Dear Ms. Barnes:

I wish to retable the 2012-13 Annual Report of the Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador, which was originally tabled on December 23, 2013. The only change to this report is the addition of the audited financial statements, as required by the *Schools Act, 1997* and the *Transparency and Accountability Act*.

I trust this is satisfactory.

Sincerely,



SUSAN SULLIVAN
Minister

EXC/13/12/1920

December 20, 2013

Ms. Sandra Barnes
Clerk of the House of Assembly

Dear Ms. Barnes:

I wish to table the 2012-13 Annual Report for the Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador. Further to section 16(b) of the *Transparency and Accountability Act*, I would like to advise that the report is being tabled without audited financial statements.

During the 2012-13 reporting period the board adopted Public Sector Accounting Board financial reporting standards which delayed the completion of the financial statements. The report will be retabled once the audited financial statements are available. I trust this is satisfactory.

Sincerely,



CLYDE JACKMAN, MHA
Burin – Placentia West
Minister



MESSAGE FROM THE CHAIR

St John's, September 18, 2013

Honourable Clyde Jackman, MHA
Minister of Education
Department of Education
P.O. Box 8700
St John's, NL A1B 4J6

Dear Minister:

In compliance with the ***Transparency and Accountability Act*** requirements for "Category 1" entities, please accept the 2012-13 Annual Performance Report of the *Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador* (CSFP).

The CSFP has experienced and continues to experience strong and steady growth. With a school enrolment of over 348 students this year, and a predicted enrolment of 375 students for 2013-14, we can say that the CSFP is in good health, but that it faces major challenges.

This growth is creating organizational issues, particularly in terms of infrastructure, as *École des Grands-Vents* in St John's is nearing its maximum capacity. The CSFP School Board will find it challenging to address the situation within the current physical limitations of the *Centre scolaire et communautaire des Grands-Vents*.

In addition, the CSFP School Board has established outcomes, together with new policies, which allow it to review its Strategic Plan and better adjust to these outcomes. This 2012-13 annual report is thus focused on the objectives which are identified throughout.

My signature below is on behalf of CSFP and indicates accountability for the results reported in 2012-2013.

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

Sincerely,



Ali Chaisson, Chair



PROFILE OF THE CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL

CSFP Vision

The vision of the Conseil scolaire francophone provincial 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 CSFP

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

As of September 30, 2012, the CSFP had an enrolment of 348 students, from Kindergarten to Grade 12. In addition, the CSFP anticipates an increase of approximately 8% for the 2013-14 school year. An agreement with the Conseil scolaire du Littoral in Québec is still in effect to provide education for children from L'Anse-au-Clair.

The five CSFP schools are categorized as “small schools” and are located in St John’s, Cape St. George, Mainland, Labrador City and Happy Valley-Goose Bay.

During the 2012-13 reporting period, the CSFP adopted Public Sector Accounting Board financial reporting standards which delayed the completion of the financial statements. The 2012-13 annual report will be retabled with the House of Assembly once the audited financial statements are available.

For the 2012-13 school year, the CSFP School Board trustees were as follows, with two vacant positions.

CSFP TRUSTEES (as of June 30, 2013)		
Surname	First name	Community
Chaisson	Ali	St. John’s (Chair)
Lefrançois	Brenda	St. John’s (Executive)
Pitre-Payne	Dinah	Labrador East (Executive)
Bastien	Yves	Labrador West
Roberds	Josiane	Labrador East
Hall	Edna	West Coast
Rouzes	June	West Coast
Rafuse	Eileen	West Coast



For the 2012-13 school year, the breakdown of CSFP staff was as follows:

CSFP STAFF, 2012-13			
Category:	Female	Male	Total:
CSFP Office	6	5	11
Teachers	33	11	44
Principals	3	2	5
Other	17	5	22
Total	59	23	82

LINES OF BUSINESS OF THE CSFP

The CSFP has two lines of business:

1. Programs and Services, Kindergarten to Grade Twelve

French-first-language schools offer Kindergarten to Grade 12 programs and courses prescribed or approved by the Department of Education. In addition, French-first-language schools provide children with an opportunity to complete the *Bon départ* (KinderStart) program the year before they begin Kindergarten, as a means of preparing them for the Kindergarten program.

2. Transportation

The CSFP is responsible for providing return transportation for students between their homes and the school in accordance with Department of Education policies.



CSFP PARTNERS' CONTRIBUTIONS

To achieve the objectives and goals in its strategic plan, the CSFP works with the following partners:

1. Newfoundland and Labrador Department of Education
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. About 84.5% of the CSFP's total budget is acquired 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 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 13.6% of the CSFP's total budget comes from this agreement. The remainder of the CSFP's budget (1.9%) 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, agreements with the *Fédération des parents francophones de Terre-Neuve-et-Labrador* remain in force for the delivery of community French-language recuperation programs, with the *Association communautaire francophone de Saint-Jean* for the operation of the *Centre scolaire et communautaire des Grands-Vents*, with the *Association régionale de la Côte Ouest* for the operation of the *Centre scolaire et communautaire Sainte-Anne*. As well, the *Réseau de développement économique et d'employabilité de Terre-Neuve-et-Labrador* organized a Career Day on November 16, 2012, in which students from the *École des Grands-Vents* participated, and organized entrepreneurship activities in CSFP schools during the Winter and Spring of 2013.
4. Other agencies
The agreement with the former Labrador School Board for sharing school transportation in Happy Valley-Goose Bay and Labrador City remained in effect. 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-Sablon, Quebec.



HIGHLIGHTS AT THE CSFP

Increase in numbers

Enrollment at CSFP schools increased by 15% during 2012-13. The increase was primarily at the École des Grands-Vents in St John's. Overall, enrolment rose from 306 students to 348 this year.

Technology improvements

Since last fall, the CSFP has opened up its Internet network in order to encourage the adoption and implementation of technology in classrooms. Schools have increased access to Wi-Fi, and can now access social media applications and YouTube for educational purposes. This initiative has been very well received, as the schools are interested in embracing the integration of 21st century technology.

The acquisition and installation of interactive whiteboards is ongoing and training on their use in the classroom will be provided this year. There will be an increase in the implementation of classroom technology this year.

Safe and Caring Schools

During a two-day closeout in February all educational staff and school principals spent a half-day focused on Safe and Caring Schools. They had the opportunity to participate in the provincial consultation, facilitated by an official from the Department of Education, on proposed revisions to the Safe and Caring Schools Policy, as well as the policies, protocols and legislation governing student behaviour.

CSFP School Board

In order to ensure that information for board meetings is easily accessible to trustees and to encourage attendance by trustees, the district has provided all trustees with tablets. In addition, CSFP School Board meetings are now webcast via the CSFP's Website.



ISSUES AND OBJECTIVES FOR THE 2012-2013 SCHOOL YEAR

Three issues were used as guidelines for CSFP activities from July 1, 2012 to June 30, 2013:

1. Improving the quality of education in French;
2. Communication; and
3. Improved organizational effectiveness.

Issue 1: Improving the quality of education in French

In general, the situation of the Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador resembles that of Canada's other 28 Francophone school boards outside Quebec. Some of the challenges faced by the CSFP are:

- difficulty promoting and affirming Francophone culture and identity in a largely Anglophone environment;
- a mandated integration of culture and community into the curriculum, above and beyond the academic program, in order to promote the development of students' identity as Francophone;
- recruitment and retention of staff;
- students transferring to the English school district before starting high school, owing particularly to the challenge of the limited course selection.

From this standpoint, the CSFP strives to ensure that its schools provide an excellent quality of education from Kindergarten to Grade 12. The work the CSFP does to ensure a high quality of education is supportive of Government's strategic direction of "Educational foundations are enhanced for each student throughout the primary, elementary and secondary system."

Goal One: By June 30, 2014, the Conseil scolaire francophone provincial will have improved the quality and quantity of its educational services.

Measure: Improved quality and quantity of educational services

Indicators:

- Improved access to educational services
- Improved cultural identity development services
- Improved use of modern technologies



2012-13 Objective

By June 30, 2013, the Conseil scolaire francophone provincial will have implemented new or revised educational services.

Measure: Implemented new or revised educational services

Indicators:

- Drafted report on quality and quantity of educational services
- Implemented support document for French-language acquisition program
- Implemented a teacher discussion and exchange forum
- Consulted with the Department of Education on opportunities to improve academic achievement and course selection

Indicator: Drafted report on quality and quantity of educational services

The CSFP hired consulting group Raymond Chabot Grant Thornton who submitted a report in December on the quantity and quality of educational services, indicating areas where the CSFP could make improvements. These areas included continuing to focus on the goals and objectives of the strategic plan, so that the planning and implementation of initiatives are clearly aligned with student learning and achievement. With the implementation of the school development model in schools ongoing, and new requirements regarding analysis of evaluation data, several of the improvements suggested in the report have been made.

Indicator: Implemented support document for French-language acquisition program

The Senior Education Officer developed a framework document to support the delivery of *Francisation* services in 2012-2103. *Francisation* is a language-acquisition support for a student whose first language is not French or requires development of his/her French-language skills. The goal of *francisation* is the development of students' French-language skills so that they may progress in all academic areas. The document provided information pertaining to the rationale for the programme, options for service delivery, and examples of activities and strategies for language development. The document also included suggestions for materials and web sites to support French-language development. The document was supplied to schools and *Francisation* teachers during the fall of 2012-2013.

Indicators: Implemented a teacher discussion and exchange forum

The CSFP increased the opportunities for teachers to communicate by providing access to Skype and Microsoft Lync. A video-conferencing system allowed for virtual meetings between teachers and program specialists at the district level and during the fall of 2012, meetings were held with new teachers across the district using this technology.



Indicator: Consulted with the Department of Education on opportunities to improve academic achievement and course selection

The CSFP consulted with the Department of Education during the fall and winter of 2012-2013 regarding enhanced course offerings for high school students. One of the CSFP's challenges, its course availability, will be partially remedied since the CSFP has decided, in cooperation with the Department of Education, to set up a skilled trades course at École Sainte-Anne. The classroom will be reconfigured during the summer of 2013. The equipment will also be delivered so that the course can start in September and the teacher received training at the end of the 2012-13 school year. In addition, the CSFP is still holding discussions with the department about offering on-line courses in French, with the eventual goal of diversifying and increasing course offerings.

The CSFP continues to support professional development with regard to multi-grade teaching, professional learning communities and bringing technology into the classroom. These three areas are ongoing areas of development for our educational organization.

Objective for 2013-14

By June 30, 2014, the CSFP will have evaluated the quality of its educational services.

Measure: Evaluated the quality of educational services

Indicators:

- Assessed the implementation of course/subject and evaluation descriptors
- Continued discussions with the Department of Education to diversify course offerings for CSFP students
- Implemented more information and communications technology initiatives and technology-based courses for CSFP students

Issue 2: Communication

The CSFP recognizes that it must improve its links and communications with stakeholders with a view to both its development and the quality of the services provided. The CSFP therefore commenced a series of meetings/consultations with school communities as well as with school staff and students during the spring of 2013 in Labrador and St. John's. The main objective of the meetings was to dialogue with staff and communities to learn about their priorities and concerns while discussing the CSFP's current challenges. The CSFP plans to continue these meetings/consultations in the communities on the West coast in early 2013-14.



Francophone schools are essential for French First Language instruction, particularly in a minority language environment. Despite the quality education provided by the CSFP, and the rights established under Article 23 of the Canadian Charter of Rights and Freedoms, many parents choose not to avail of their right to educate their children in French. It is, therefore, imperative to actively promote French First Language schools as a viable option for Francophones and right-holders. From the standpoint of information on both the right to an education in French and the services provided and to be developed, the CSFP must meet with these communities every year. This contact is and will remain a priority for the CSFP.

Goal Two: By June 30, 2014, the Conseil scolaire francophone provincial will have improved communication with newcomers, parents and the public.

Measure: Improved communication

Indicators:

- Enhanced communication tools for right- holders
- Improved websites for the Conseil scolaire francophone provincial and French schools
- Increased publicity for French schools in the different media

2012-13 Objective

By June 30, 2013, the Conseil scolaire francophone provincial will have initiated the use of its communications tools.

Measure: Initiated use of communication tools

Indicators:

- Completed improvements to CSFP websites
- Initiated the development of a promotional information kit

Indicator: Completed improvements to CSFP websites

The CSFP has completely revised the format and content of its website (www.csfpl.ca), and those of the five schools under its jurisdiction. Training has been provided for the principals and designated teachers so that the sites can be regularly updated to make them meaningful tools for communication between the schools and the CSFP, as well as with parents and the communities served by the CSFP.

The CSFP website is also used to raise awareness of the CSFP school board and its activities, such as the live streaming of public meetings and the CSFP school board's Annual General Meeting.



The CSFP has also clarified its administrative directive on right holders. This directive, as well as all CSFP directives, is now available on the website of the CSFP and its schools. The definition of right-holders is also clearly defined on the revamped form for admission to schools under the CSFP.

Indicator : Initiated the development of a promotional information kit

The CSFP has finished gathering information on the schools which can be found on the website of the CSFP and of its schools, thus creating a starting point for an information kit. This information includes the communities served by each school, the programs and services offered, co-curricular projects and extracurricular activities each school offers, and photographs of each school. Information brochures will be created in 2013-2014, as part of the promotion plan for student recruitment.

Objective for 2013-14:

By June 30, 2014, the Conseil scolaire francophone provincial will have evaluated and modified its communication tools.

Measure: Evaluated and modified communication tools

Indicators:

- Produced and distributed an information document for right holders
- Revised and modified select communication tools

Issue 3: Improved Organizational Effectiveness

The CSFP needs to improve its organizational effectiveness and work in this area naturally impacts its staff. For that reason, every school principal asked each teacher to provide them with their work plan which ensured teachers follow the provincially prescribed curriculum and evaluation procedures. Teaching staff was supported in meeting this professional requirement.

In addition, school principals will receive professional support and will be supervised and evaluated under the new administrative directive on the evaluation of school administrations.

Goal Three: By June 30, 2014, the Conseil scolaire francophone provincial will have improved its organizational effectiveness.

Measure: Improved organizational effectiveness



Indicators:

- Improved administrative policies and procedures
- Improved the organization of district office personnel
- Enhanced position descriptions for district office personnel
- Improved professional development for district personnel and trustees
- Developed a personnel recruitment and retention strategy

2012-13 Objective

By June 30, 2013, the Conseil scolaire francophone provincial will have continued activities to improve organizational effectiveness.

Measure: Continued activities to improve organizational effectiveness

Indicators:

- Conducted a study of central office operations
- Initiated training of the PowerSchool system in three schools. Completed the pilot stage of training in the two initial 'pilot' schools
- Conducted training on the school development plan
- Initiated development of a recruitment and retention strategy
- Initiated development of an updated policies and procedures manual

Indicator: Conducted a study of central office operations

A study of central office operations was carried out, following one of the recommendations from the report by Raymond Chabot Grant Thornton. Conducted by an outside consultant in November 2012, the analysis consisted of a study of the organizational practices and individual interviews with staff. A preliminary report was submitted to CSFP in December 2012 and the analysis was shared with office staff and the school board trustees. Acting on one of the consultant's recommendations, a new hierarchical and communications approach was presented and explained to the CSFP's administrative staff, including school principals. In addition, the CSFP is committed to a decentralization and employee accountability process in every area.

Indicator: Initiated training of the PowerSchool system in three schools. Completed the pilot stage of training in the two initial 'pilot' schools.

With the cooperation of the Department of Education, the CSFP began the implementation of PowerSchool. In-servicing of PowerSchool for the principals and secretaries of the two pilot schools, École Notre-Dame-du-Cap and École des Grands-Vents, was completed. In-servicing was initiated for the remaining schools in May 2013. The remaining three schools will be in-serviced in 2013-2014 thereby allowing for full implementation by 2014-2015. The system will facilitate the management of student files, and allow for more efficient communication related to student learning and achievement.



Indicator: Conducted professional learning on the school development plan.

Professional learning on the School Development Model was completed for all principals in the fall of 2012 subsequent to the receipt of the translation of the model in the summer of 2012. École des Grands-Vents and École Notre-Dame-du-Cap were identified to begin implementation during 2012-2013. The Senior Education Officer worked with the staff of each school for two days to complete the internal review, whereby each staff created its Three-Four Year School Development Plan. These schools will continue their work in 2013-2014, creating their One-Year School Development Plan, and implementing the initiatives identified in their plans. As well, they will complete the work of defining their values, vision and mission. The remaining schools will implement the School Development Model in 2013-2014, and will have completed the internal review and developed their Three-Four Year School Development Plan by the end of the 2013-2014 school year.

Indicator: Initiated development of a recruitment and retention strategy.

The development of a recruitment and retention strategy for teachers was not initiated in 2012-2013 due to competing priorities. It will, however, remain a priority for 2013-2014, as recruiting and retaining qualified teachers are essential to maintaining the quality of instruction and educational services.

Indicator: Initiated development of an updated policies and procedures manual.

The CSFP initiated the development of an updated policies and procedures manual during 2012-13. All directives were reviewed in November and December 2012 by office staff and revisions to the directives were initiated in January 2013. Directives regarding admission of students and the transfer of students between schools were updated, as were those pertaining to administration (Security and safety of students; Use of mobile devices; Administration of medication; Purchasing material; School inventory). Other directives were revised, including those regarding Respectful workplace, Scents in the workplace, and Complaints.

Directives regarding Student Evaluation and Teacher Evaluation were updated; the procedures and regulations are being developed and piloted in 2013-2014. The revision and updating of directives will continue in 2013-2014, so that they will reflect currently modern standards and practices. All up-to-date directives are communicated to the schools and posted on the CSFP website.

Objective for 2013-14:

By June 30, 2014, the Conseil scolaire francophone provincial will have further implemented activities to improve organizational effectiveness.



Measure: Further implemented activities to improve organizational effectiveness

Indicators:

- Continued to revise/update select directives, policies and procedures
- Improved administrative office organization
- Initiated development of a recruitment and retention strategy

HIGHLIGHTS BY SCHOOL

École Boréale: Students still have access to free milk every day. Students participated in a variety of *Dictée PGL* competitions and the provincial public speaking contest. In addition, students took part in the *Maths en herbe* competition in June. Violin lessons were also provided for students and they had access to a variety of physical activities.

École Notre-Dame-du-Cap: In addition to official programs, the school also offered accordion and painting lessons to students (with a local artist and in cooperation with ARCO (*Association régionale de la Côte ouest*)). In cooperation with the Department of Education, Play and Learn Week, was organized, with the involvement of parents. Lastly, with the cooperation of four teachers, after-school sports were available throughout the school year.

École Ste-Anne: Art and music were also important at École Ste-Anne, in cooperation with the Department of Education, through OLEP (Official Languages in Education Programs) and with ARCO. In addition, a project, *Monsieur Vert*, helped to make students aware of environmental issues. Lastly, four students at the school took part in activities at the *Festival jeunesse de l'Acadie*, in Truro, Nova Scotia.

École des Grands-Vents: Culture was also important at Grands-Vents, with two bands helping students to express themselves through music. The school also provided for sports, including skating and swimming. Lastly, the school worked closely with its partners on community activities, including the *Association communautaire francophone de Saint-Jean* for the *Festival du vent*, and the School Lunch Association.

Centre éducatif l'ENVOL: Again this year, the school in Labrador City provided a range of physical (swimming, outdoor winter activities) and cultural (guitar, Francophone Association) activities. Centre éducatif l'ENVOL was also host to the district's public speaking event, *Concours d'art oratoire*.



ANNEX A

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'ecole 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'ecole de Port au Port;

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

(c) 2 from the conseil d'ecole 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
- (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'ecole 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'ecole shall be the same as that of a trustee.

1997 cS-12.2 s102



ANNEX B

Financial Statements

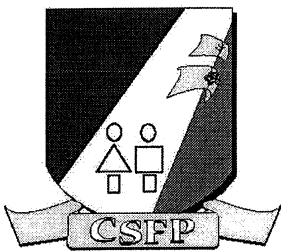
During the 2012-13 reporting period, the CSFP adopted Public Sector Accounting Board financial reporting standards which delayed the completion of the financial statements. The 2012-13 annual report will be retabled with the House of Assembly once the audited financial statements are available.

CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR
Non-Consolidated Financial Statements
Year Ended June 30, 2013

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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, Gardner Coombs 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 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

June 17, 2014

Date Signed

Signature of the Director of Education – Mr. Claude Giroux

June 18, 2014

Date Signed

Signature of the Assistant Director Education (Finance & Administration) – Mr. Peter Smith

June 17, 2014

Date Signed

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

INDEPENDENT AUDITOR'S 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 statements of financial position as at June 30, 2013 and June 30, 2012 and the non-consolidated statements of operations and accumulated surplus, change in net debt and cash flows for the years 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 non-consolidated 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 audits. We conducted our audits 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 financial statements.

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

(continues)

Independent Auditor's Report to the Members of Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador (*continued*)

Opinion

In our opinion, the non-consolidated financial statements present fairly, in all material respects, the financial position of Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador as at June 30, 2013 and June 30, 2012 and the results of its operations, the change in its net debt and its cash flows for the years then ended in accordance with Canadian Public Sector Accounting Standards.

St. John's, NL
June 14, 2014

Gardner Coombs Winsor Coombs

CHARTERED ACCOUNTANTS

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

**Non-Consolidated Statement of Financial Position
June 30, 2013**

	June 30 2013	June 30 2012	(Restated) July 1 2011
<u>FINANCIAL ASSETS</u>			
Bank	\$ 99,396	\$ -	\$ -
Short Term Investments	309,500	309,500	307,500
Accounts Receivable (Note 9)	827,001	653,140	570,877
HST Receivable	28,808	28,089	26,278
Total financial assets	1,264,705	990,729	904,655
<u>FINANCIAL LIABILITIES</u>			
Due to Bank	-	29,677	29,044
Due to the Government of Newfoundland & Labrador	233,327	174,616	172,142
Accounts Payable and Accruals (Note 10)	72,738	103,961	63,218
Summer Pay Liability (Note 5)	676,248	467,490	434,118
Deferred Revenue	61,137	52,295	68,355
Repayable Deposits (Note 7)	10,139	9,718	7,595
Employee Future Benefits			
Accrued Severance Pay (Note 13)	521,220	451,781	355,726
Accrued Sick Leave (Note 8)	433,079	396,362	365,057
Other (Note 14)	76,828	74,419	80,580
Total financial liabilities	2,084,716	1,760,319	1,575,835
Net Debt	820,011	769,590	671,180
<u>NON FINANCIAL ASSETS</u>			
Capital Assets (Schedule 7)	8,927,689	8,927,608	9,295,498
Prepaid Expenses (Supp. Info.1)	14,154	10,365	14,120
Total non financial assets	8,941,843	8,937,973	9,309,618
<u>ACCUMULATED SURPLUS</u> (Note 11)	\$ 8,121,832	\$ 8,168,383	\$ 8,638,438

See Accompanying Notes

Approved:

Chair

Director of Education

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

**Non-Consolidated Statement of Operations and Accumulated Surplus
Year Ended June 30, 2013**

	Budget 2013	Actual 2013	Actual 2012
Revenue (Schedule 1)			
Provincial Government Grants	\$ 6,841,800	\$ 7,864,867	\$ 7,540,418
Grants - Official Languages in Education Projects	1,027,354	1,027,354	939,648
Ancillary Services	135,000	145,050	135,519
Miscellaneous	1,500	10,945	2,837
	<u>8,005,654</u>	<u>9,048,216</u>	<u>8,618,422</u>
Expenditures			
Administration - (Schedule 2)	630,300	523,526	660,206
Instruction (Schedule 3)	4,673,000	4,855,917	5,079,121
Operations and Maintenance (Schedule 4)	1,044,000	1,930,777	1,794,469
Pupil Transportation (Schedule 5)	451,000	509,302	424,748
Ancillary Services & Miscellaneous Expense (Schedule 6)	180,000	249,864	190,285
Pupil Services - Official Languages in Education Projects (Schedule 8)	845,556	843,583	791,897
Community Programs - Official Languages in Education Projects (Schedule 9)	181,798	181,798	147,751
	<u>8,005,654</u>	<u>9,094,767</u>	<u>9,088,477</u>
Excess Expenditures over Revenue	-	(46,551)	(470,055)
Accumulated Surplus, Beginning of Year	<u>8,168,383</u>	<u>8,168,383</u>	<u>8,638,438</u>
Accumulated Surplus, End of Year	<u>\$ 8,168,383</u>	<u>\$ 8,121,832</u>	<u>\$ 8,168,383</u>

See Accompanying Notes

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

**Non-Consolidated Statement of Changes in Net Debt
June 30, 2013**

	<u>2013</u>	<u>2012</u>
Excess of expenses over revenue	(46,551)	(470,055)
Changes in tangible capital assets		
Acquisition of tangible capital assets	(432,288)	(50,680)
Amortization of tangible capital assets	432,207	418,571
(Increase) decrease in net book value of tangible capital assets	<u>(81)</u>	<u>367,891</u>
Changes in other non-financial assets		
Net change in prepaid expenses	<u>(3,789)</u>	<u>3,754</u>
Increase in net debt	(50,421)	(98,410)
Net debt, beginning of year	<u>(769,590)</u>	<u>(671,180)</u>
Net debt, end of year	<u><u>\$ (820,011)</u></u>	<u><u>\$ (769,590)</u></u>

See Accompanying Notes

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

**Non-Consolidated Statement of Cash Flows
Year Ended June 30, 2013**

	<u>2013</u>	<u>2012</u>
<u>Operating Transactions</u>		
Excess of Expenditures over Revenue	\$ (46,551)	\$ (470,055)
Items not affecting Cash		
- Amortization of Capital Assets	432,207	418,571
- Accounts Receivable	(173,861)	(82,263)
- HST Receivable	(719)	(1,811)
- Prepaid Expenses	(3,788)	3,754
- Due to Government of Newfoundland and Labrador	58,711	2,474
- Accounts Payable and Accruals	(31,221)	40,742
- Repayable Deposits	421	2,123
- Summer Pay Liability	208,755	33,374
- Accrued Severance Pay	69,439	96,055
- Accrued Sick Leave	36,717	31,305
- Other Employee Future Benefits	2,409	(6,161)
- Deferred Revenue	8,842	(16,061)
	<u>561,361</u>	<u>52,047</u>
 <u>Capital Asset Transactions</u>		
Government Purchase - Modular Classrooms	(374,541)	-
Additions to Capital Assets	(57,747)	(50,680)
	<u>(432,288)</u>	<u>(50,680)</u>
 <u>Investing Transactions</u>		
Short Term Investments	<u>-</u>	<u>(2,000)</u>
 Increase (decrease) in Cash	129,073	(633)
 Bank indebtedness, beginning of year	<u>(29,677)</u>	<u>(29,044)</u>
 Cash (bank indebtedness), end of year	<u>\$ 99,396</u>	<u>\$ (29,677)</u>

See Accompanying Notes

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

**Notes to the Non-Consolidated Financial Statements
Year Ended June 30, 2013**

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 CSFP 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. Conversion to Public Sector Accounting Standards

Commencing with the 2013 fiscal year, the District has adopted Canadian public sector accounting (CPSA) standards. These financial statements are the first financial statements for which the District has applied CPSA standards. The changeover became effective on June 30, 2012 with retroactive application to July 1, 2011.

In accordance with Section PS 2125, First-Time Adoption by Government Organizations, the District has prepared a reconciliation to enable readers to understand the effects of the changeover on its financial position at the transition date July 1, 2011. The following table presents the reconciliation of the statement of financial position from the previous reporting framework, Canadian generally accepted accounting principles (CGAAP), to the current method of presentation as at the transition date. The impact of the conversion to CPSA standards on the accumulated surplus as of the date of transition and the comparative annual surplus is presented in Note 11.

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

**Notes to the Non-Consolidated Financial Statements
Year Ended June 30, 2013**

2. Conversion to Public Sector Accounting Standards - continued

<u>FINANCIAL ASSETS</u>	CGAAP		CPSA
	July 1, 2011	Adjustments	July 1, 2011
Short Term Investments	\$ 307,500	\$ -	\$ 307,500
Accounts Receivable	570,877	-	570,877
HST Receivable	26,278	-	26,278
Total financial assets	904,655	-	904,655
<u>FINANCIAL LIABILITIES</u>			
Due to Bank	29,044	-	29,044
Due to the Government of Newfoundland & Labrador	172,142	-	172,142
Accounts Payable and Accruals	63,218	-	63,218
Summer Pay Liability	434,118	-	434,118
Deferred Revenue	68,355	-	68,355
Current Maturities	3,595	(3,595)	-
Long-Term Debt	4,000	(4,000)	-
Repayable Deposits	-	7,595	7,595
Employee Future Benefits			
Accrued Severance Pay (Note 13)	364,985	(9,259)	355,726
Accrued Sick Leave (Note 8)	-	365,057	365,057
Other (Note 14)	80,580	-	80,580
Total financial liabilities	1,220,037	355,798	1,575,835
Net Debt	315,382	355,798	671,180
<u>NON FINANCIAL ASSETS</u>			
Capital Assets	9,295,498	-	9,295,498
Prepaid Expenses	14,120	-	14,120
Total non financial assets	9,309,618	-	9,309,618
 <u>ACCUMULATED SURPLUS</u>	 \$ 8,994,236	 (355,798)	 \$ 8,638,438

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

**Notes to the Non-Consolidated Financial Statements
Year Ended June 30, 2013**

3. 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 Canadian Institute of Chartered Accountants (CICA).

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 administration.

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 13), when sick leave is taken (Note 8) or when paid leave is taken by executives (see Note 14). 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 Non-Consolidated Financial Statements
Year Ended June 30, 2013**

3. Significant Accounting Policies – (continued)

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 immediately 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 PSA 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 immediately 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:

- providing for amortization of tangible capital assets
- the estimated useful lives of assets
- the liability for Employee Future Benefits

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

**Notes to the Non-Consolidated Financial Statements
Year Ended June 30, 2013**

4. 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.

5. Summer Pay Liability

The Board records a vacation (summer) pay liability for teachers in the District. This liability relates to teachers' 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 \$676,248 in Accounts Receivable (2012 - \$467,490).

6. 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.

7. Repayable Deposits

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

The balance as at June 30, 2013 is payable as follows:

2014	\$2,639
2015	6,000
2016	<u>1,500</u>
Total:	\$10,139

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

**Notes to the Non-Consolidated Financial Statements
Year Ended June 30, 2013**

8. Employee Future Benefits – Accrued Sick leave

	2013	2012
Accrued benefit liability – beginning of year	\$396,362	\$365,057
Benefits expense		
Current service cost	60,756	54,722
Interest expense	14,681	16,026
Amortization of loss in period	2,005	-
Benefits paid	<u>(40,725)</u>	<u>(39,443)</u>
Total accrued benefit liability – end of year	433,079	396,362
Unamortized actuarial experience loss (gain)	<u>7,754</u>	<u>25,418</u>
Total accrued benefit obligation – end of year	<u><u>440,833</u></u>	<u><u>421,780</u></u>
Accrued benefit liability according to employee groups		
Teachers	379,073	345,006
Board employees	38,549	36,930
Student assistants	<u>15,457</u>	<u>14,426</u>
Total accrued benefit liability – end of year	<u><u>\$433,079</u></u>	<u><u>\$396,362</u></u>

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

	2013	2012	2011
Discount rate - benefit cost	3.91%	3.40%	4.30%
Rate of compensation increase			
Teachers – less than 10 yrs service		7.25%	
Teachers – more than 10 yrs service		4.00%	
Student assistants		4.00%	
Board employees		4.00%	

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

**Notes to the Non-Consolidated Financial Statements
Year Ended June 30, 2013**

9. <u>Accounts Receivable</u>	<u>2013</u>	<u>2012</u>
Provincial Government	\$ 73,405	\$ 66,495
Summer pay - Teachers	676,248	467,486
Transportation	-	43,402
Federal Government	32,663	19,322
Rent	7,463	17,079
Interest	963	621
Travel Advances and Miscellaneous	4,875	300
Provincial Government Construction Grants	31,384	38,435
Other	-	-
	<u>\$ 827,001</u>	<u>\$ 653,140</u>

10. <u>Accounts Payable and Accruals</u>	<u>2013</u>	<u>2012</u>
Trade Payables	\$ 40,121	\$ 70,990
Accrued Liabilities	32,617	22,605
Salaries Payable	-	10,366
Other	-	-
	<u>\$ 72,738</u>	<u>\$ 103,961</u>

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

**Notes to the Non-Consolidated Financial Statements
Year Ended June 30, 2013**

11. Accumulated Surplus (Deficit)

	2013	2012
Continuity		
Accumulated deficit at beginning of the year as originally reported	\$ (346,624)	\$ (292,586)
Adjustments		
Employee sick leave liability adjustment	(396,362)	(365,057)
Employee severance liability adjustment	(10,416)	9,259
Elimination of Government Investment in Capital Assets category	8,921,785	9,286,822
Accumulated surplus at beginning of the year as restated	8,168,383	8,638,438
Annual deficit for 2012 as originally reported		(3,358)
Adjustments to annual deficit		
Elimination of change in severance pay liability - old results		76,386
Elimination of amortization of Government Investment in capital assets		(415,718)
Change in sick leave liability		(31,308)
Change in severance pay liability - new results		(96,057)
Annual deficit for the year as restated		(470,055)
Accumulated surplus - end of year		8,168,383
	2013	2012
Year end composition		
Restricted Reserve - Centre des Grands-Vents - (Note 15)	\$ 63,000	\$ 57,000
Net Investment in Capital Assets	8,921,867	8,921,786
Unfunded Accrued Sick Leave	(433,079)	(396,365)
Unfunded Accrued Employee Severance Pay	(439,633)	(374,463)
Unfunded Paid Leave - Executive	(53,913)	(52,779)
Operating Accumulated Surplus	63,590	13,204
Total Accumulated Surplus	\$ 8,121,832	\$ 8,168,383

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

**Notes to the Non-Consolidated Financial Statements
Year Ended June 30, 2013**

12. <u>Expenses by Object</u>	2013	2012
Salary	\$ 5,230,798	\$ 5,313,367
Employee benefits	852,825	845,275
Supplies and services	2,168,735	2,084,058
Contract services and fees	284,916	325,350
Training	65,682	82,249
Rentals	59,182	18,349
Amortization	432,205	418,571
Interest	424	1,258
	\$ 9,094,767	\$ 9,088,477

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

**Notes to the Non-Consolidated Financial Statements
Year Ended June 30, 2013**

13. Employee Future Benefits - Accrued Severance Pay

	2013	2012
Accrued benefit liability – beginning of year	\$451,781	\$355,726
Benefits expense		
Current service cost	98,656	80,103
Interest expense	17,037	15,952
Amortization of Loss in Period	4,082	-
Benefits paid	(50,336)	-
Accrued benefit liability – end of year	521,220	451,781
Unamortized actuarial loss (gain)	10,468	51,250
Accrued benefit obligation – end of year	531,688	503,031
Accrued benefit liability according to employee groups		
Teachers	400,066	347,622
Board employees	116,783	101,683
Student assistants	4,371	2,476
Total accrued benefit liability – end of year	\$521,220	\$451,781

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

	2013	2012	2011
Discount rate - benefit cost	3.91%	3.40%	4.30%
Rate of compensation increase			
Teachers – less than 10 yrs service		7.25%	
Teachers – more than 10 yrs service		4.00%	
Student assistants		4.00%	
Board employees		4.00%	

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**Notes to the Non-Consolidated Financial Statements
Year Ended June 30, 2013**

14. 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>2013</u>	<u>2012</u>
Executive staff paid leave	\$53,913	\$52,779
Employee vacation pay	<u>22,915</u>	<u>21,640</u>
Total	<u>\$ 76,828</u>	<u>\$ 74,419</u>

15. 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.

16. Comparative Figures

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

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

**Revenues
Year Ended June 30, 2013**

<u>Revenues</u>	<u>Budget 2013</u>	<u>Actual 2013</u>	<u>Actual 2012</u>
Grants - Official Languages in Education			
Regular Projects	\$ 1,027,354	\$ 1,027,354	\$ 939,648
Other	-	-	-
	<u>1,027,354</u>	<u>1,027,354</u>	<u>939,648</u>
Provincial Government Grants			
Regular Operating Grants	1,525,300	1,622,206	1,571,218
Acquisition of Capital Assets - Buildings & Land	410,000	374,541	-
Major Renovations to Buildings	-	661,707	623,549
Special Grants			
- Official Language Monitor	33,500	40,363	31,322
- Communication Tech (Powerschool)	15,000	10,918	34,736
- Other	35,500	226,575	272,791
Salaries and Benefits			
- Director & Assistant Director	300,000	242,010	298,907
- Regular Teachers	3,792,500	3,814,237	3,999,063
- Substitute Teachers	110,000	206,510	159,537
- Student Assistants	110,000	99,227	131,721
- Senior Educational Officer	65,000	98,006	-
Pupil Transportation			
- Contracted	445,000	468,567	417,574
- Handicapped	-	-	-
	<u>6,841,800</u>	<u>7,864,867</u>	<u>7,540,418</u>
Ancillary Services			
Revenues from Rental of Residences	-	6,351	-
Revenues from Rental of Schools and Facilities - Grands-Vents	110,000	113,699	110,519
Other rental - ARCO - West Coast	25,000	25,000	25,000
	<u>135,000</u>	<u>145,050</u>	<u>135,519</u>
Miscellaneous			
Interest on Investments	1,000	1,286	2,837
Recoveries of Expenditures	-	8,453	-
Other - Sundry	500	1,206	-
	<u>1,500</u>	<u>10,945</u>	<u>2,837</u>
Total Revenues	<u><u>\$ 8,005,654</u></u>	<u><u>\$ 9,048,216</u></u>	<u><u>\$ 8,618,422</u></u>

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

**Administration Expenditures
Year Ended June 30, 2013**

	Budget 2013	Actual 2013	Actual 2012
Salaries and Benefits			
- Director and Assistant Director	\$ 300,000	\$ 245,744	\$ 283,982
- Board Office Personnel	137,500	98,243	112,038
Office Supplies	6,000	3,968	4,146
Replacement Furniture and Equipment	5,000	3,389	4,020
Postage	5,500	3,796	4,264
Telephone / Internet	19,000	15,568	19,431
Office Equipment Rentals and Repairs	10,000	10,138	10,657
Bank Charges	4,000	3,891	4,098
Insurance	-	-	317
Repairs and Maintenance - Office Building	3,000	2,761	2,039
Travel	22,500	14,431	12,154
Board Meeting Expenses	45,000	31,034	51,440
Professional Fees	25,000	28,651	99,042
Advertising - Recruitment	7,500	17,543	15,555
Membership Dues - NLSBA, etc.	21,500	18,818	17,120
Municipal Service Fees	1,500	996	1,195
Relocation Expenses	-	7,863	-
Miscellaneous	1,000	246	320
Amortization	12,800	14,614	15,560
Training	3,500	1,832	2,828
Total Administration Expenditures	\$ 630,300	\$ 523,526	\$ 660,206

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

**Instructional Expenditures
Year Ended June 30, 2013**

	Budget 2013	Actual 2013	Actual 2012
Instructional Salaries (Gross)			
Teachers' Salaries - Regular	\$ 3,200,000	\$ 3,226,326	\$ 3,414,554
- Substitutes	110,000	186,012	150,941
- Senior Education Officer	70,000	98,006	-
- Board Paid	4,500	-	71,606
Employee Benefits - general	520,000	546,320	545,155
Employee Benefits - sick leave & severance	-	86,511	112,984
School Secretaries - Salaries & Benefits	177,000	195,379	175,838
Payroll Tax	72,500	75,936	72,943
Other - Salary & Benefits - Program Coordinators	130,000	118,559	141,228
Other - Salary & Benefits - Student Assistants	110,000	88,306	109,148
	<u>4,394,000</u>	<u>4,621,355</u>	<u>4,794,397</u>
Instructional Materials			
General Supplies	23,500	17,989	17,000
Library Resource Materials	-	-	81
Teaching Aids	30,000	38,387	46,247
	<u>53,500</u>	<u>56,376</u>	<u>63,328</u>
Instructional Furniture and Equipment			
Replacement	30,000	27,473	12,808
Rentals and Repairs	7,500	7,720	7,692
	<u>37,500</u>	<u>35,193</u>	<u>20,500</u>
Instructional Staff Travel			
Program Co-ordinators	19,000	-	10,945
Teachers' Travel	16,000	20,707	22,158
Inservice and Conferences	5,000	1,437	4,706
	<u>40,000</u>	<u>22,144</u>	<u>37,809</u>
Other Instructional Costs			
French Monitor Program	37,500	44,037	34,689
Inclusion - Support Services	10,000	6,412	8,662
Secretaries - Training	5,000	1,920	499
Secretaries - Travel	2,500	1,045	3,097
Secretaries - Equipment	2,500	-	588
Kinderstart	500	1,500	97
PowerSchool	15,000	8,489	28,548
Arts Workshop	25,000	641	27,256
	<u>98,000</u>	<u>64,044</u>	<u>103,436</u>
Amortization	<u>50,000</u>	<u>56,805</u>	<u>59,651</u>
Total Instruction Expenditures	<u>\$ 4,673,000</u>	<u>\$ 4,855,917</u>	<u>\$ 5,079,121</u>

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

**Operations and Maintenance Expenditures - Schools
Year Ended June 30, 2013**

	Budget 2013	Actual 2013	Actual 2012
Salaries - Janitorial	\$ 248,000	\$ 302,388	\$ 236,989
Salaires - Maintenance	81,000	95,244	116,519
Electricity	140,000	163,968	160,321
Municipal Service Fees/Garbage Removal	15,000	20,087	17,236
Telephone	26,000	25,131	28,334
Vehicle Operating and Travel	19,500	19,133	28,162
Janitorial Supplies	20,000	15,743	22,787
Janitorial Equipment	2,500	2,898	608
Minor Repairs and Maintenance - Buildings	50,000	167,356	133,118
Major Repairs and Maintenance - Buildings	-	661,707	623,549
Repairs and Maintenance - Equipment	21,500	11,007	3,364
Contracted Services - Janitorial	1,500	-	-
Snow Clearing	65,000	88,772	82,341
Other (Training)	6,000	-	-
Other (Security Systems)	3,000	1,987	2,960
Amortization	345,000	355,356	338,181
Total Operations and Maintenance	\$ 1,044,000	\$ 1,930,777	\$ 1,794,469

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

Pupil Transportation Expenditures
Year Ended June 30, 2013

	<u>Budget 2013</u>	<u>Actual 2013</u>	<u>Actual 2012</u>
Operation and Maintenance of Board Owned Fleet	\$ -	\$ -	\$ -
Contracted Services			
Regular Transportation	445,000	503,313	418,780
Extracurricular Busing	6,000	5,989	5,968
Pupil Transportation Expenditures	<u>\$ 451,000</u>	<u>\$ 509,302</u>	<u>\$ 424,748</u>

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

**Ancillary Services and Miscellaneous Expenditures
Year Ended June 30, 2013**

Ancillary Services Expenditures

The Board owns and operates the following ancillary services:

	Budget 2013	Actual 2013	Actual 2012
Ancillary Services			
Operation of Teachers' Residences	\$ -	\$ 41,324	\$ -
Cafeterias	-	-	-
Other - Community Centre operations	175,000	194,353	182,153
Amortization	5,000	5,430	5,178
Other	-	-	-
Total ancillary services	<u>180,000</u>	<u>241,107</u>	<u>187,331</u>

Miscellaneous Expenditures

The Board has incurred the following miscellaneous expenses:

Wordpress	-	5,000	-
Special Project - Claquer des mots	-	3,757	2,954
Total miscellaneous expenses	<u>-</u>	<u>8,757</u>	<u>2,954</u>

Total Ancillary Services and Miscellaneous Expenses	<u>\$ 180,000</u>	<u>\$ 249,864</u>	<u>\$ 190,285</u>
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**Conseil scolaire francophone provincial
de Terre-Neuve-et-Labrador**

**Details of Capital Assets
Year Ended June 30, 2013**

	Cost 2012	Additions 2013	Cost 2013	Accumulated Amortization 2013	Net book value 2013	Net book value 2012
Land and Sites						
Land and Sites	\$ 125,000	\$ -	\$ 125,000	\$ -	125,000	\$ 125,000
Buildings						
Schools	13,445,335	374,541	13,819,876	5,301,877	8,517,999	8,474,317
Administration	-	-	-	-	-	-
	<u>13,445,335</u>	<u>374,541</u>	<u>13,819,876</u>	<u>5,301,877</u>	<u>8,517,999</u>	<u>8,474,317</u>
Furniture and Equip.						
Schools	663,996	8,774	672,770	469,417	203,352	251,382
Administration	118,956	-	118,956	107,787	11,169	16,619
Other - CGV	51,784	2,520	54,304	35,396	18,908	21,819
	<u>834,736</u>	<u>11,294</u>	<u>846,030</u>	<u>612,600</u>	<u>233,429</u>	<u>289,820</u>
Computers						
Schools	385,419	27,870	413,289	377,794	35,495	32,123
Administration	222,698	18,583	241,281	225,516	15,765	6,348
	<u>608,117</u>	<u>46,453</u>	<u>654,570</u>	<u>603,310</u>	<u>51,260</u>	<u>38,471</u>
Total Capital Assets	<u>\$ 15,013,188</u>	<u>\$ 432,288</u>	<u>\$ 15,445,476</u>	<u>\$ 6,517,787</u>	<u>\$ 8,927,689</u>	<u>\$ 8,927,608</u>

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

**Pupil Services - Official Languages in Education Projects
Year Ended June 30, 2013**

	Budget 2013	Actual 2013	Actual 2012
Language Recovery	\$ 240,000	\$ 237,979	\$ 241,290
Student Support Services	109,335	117,244	112,712
Art & Cultural Programming	106,531	99,548	116,888
School Programs Coordination	125,240	77,629	13,455
Principal & Teacher Training	61,500	60,493	75,579
Promotion & Communications Services	46,000	50,768	31,258
Federal Project Administration	42,500	49,071	45,109
Technology Support Services	45,000	47,240	45,000
Teacher Recruitment and Retention	29,000	37,372	42,311
French Professional Services	30,450	31,072	34,019
School Board Governance	-	25,320	9,319
Educational Resource Centre	10,000	9,847	6,599
Support to Distance Education	-	-	15,211
Tutoring	-	-	3,147
Total - Pupil Services - Official Languages in Education Projects	\$ 845,556	\$ 843,583	\$ 791,897

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

**Community Programs - Official Languages in Education Projects
Year Ended June 30, 2013**

	Budget 2013	Actual 2013	Actual 2012
Preschool Program	\$ 75,356	\$ 72,719	\$ 70,920
After School Programs	63,660	63,629	35,460
Family Literacy - Port-au-Port Peninsula	30,688	30,906	32,505
Saturday Activity Camp	12,094	14,544	7,388
Summer Project	-	-	1,478
Total Community Programs - Official Languages in Education Projects	\$ 181,798	\$ 181,798	\$ 147,751

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Supplementary Information
Year Ended June 30, 2013

	<u>2013</u>	<u>2012</u>
1. <u>Prepaid Expenses</u>		
Workers' Compensation Commission	\$ 8,260	\$ 9,716
Airplane Tickets	1,844	-
Rental - Damage Deposit	4,050	-
Other	-	649
	<hr/>	<hr/>
Total Prepaid Expenses	<u><u>\$ 14,154</u></u>	<u><u>\$ 10,365</u></u>