



ANNUAL REPORT 2014-15

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



MESSAGE FROM THE CHAIR

December 14, 2015

Honourable Dale Kirby, MHA
Minister of Education and Early Childhood Development
Department of Education and Early Childhood Development
P.O. Box 8700
St John's, NL A1B 4J6

Dear Minister:

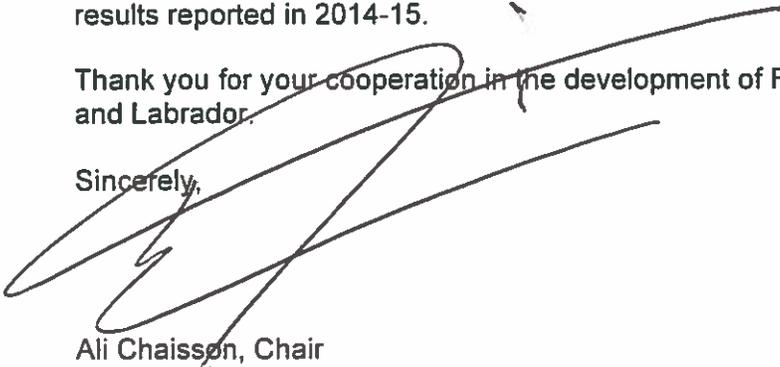
In compliance with the *Transparency and Accountability Act* requirements for Category 1 entities, please accept the 2014-15 Annual Performance Report of the *Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador (CSFP)*.

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

My signature below is on behalf of CSFP school board, and indicates accountability for the results reported in 2014-15.

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

Mission

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

Mandate

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



PROFILE OF THE CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL

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

As of September 30, 2014, the CSFP had an enrolment of 358 students, from Kindergarten to Grade 12. An agreement with the Conseil scolaire du Littoral in Québec is still in effect to provide French first language education for children from L'Anse-au-Clair.

The five Conseil scolaire francophone provincial schools are categorized as “small schools” by the Department of Education and Early Childhood Development. In 2014-2015, there were 18 students at École Boréale (Happy Valley-Goose Bay), 36 students at Centre éducatif l'ENVOL (Labrador City), 48 students at École Notre-Dame-du-Cap (Cape St. George), 88 students at École Sainte-Anne (Mainland), and 168 students at École des Grands-Vents (St. John's).

The CSFP had a budget of \$9,020,000 in 2014-15. Additional information can be found in the Audited Financial Statements, which are located in Annex B.

At the conclusion of the 2014-2015 school year, the board had six trustees and four vacancies.

CSFP TRUSTEES (as of June 30, 2015)	
Name	Region
Ali Chaisson	St. John's
Charly Mini	St. John's
Crystal Benoit	Port-au-Port Peninsula
Edna Hall	Port-au-Port Peninsula
<i>Vacant</i>	Port-au-Port Peninsula
<i>Vacant</i>	Port-au-Port Peninsula
Brian Lee	Labrador West
<i>Vacant</i>	Labrador West
Dinah Pitre-Payne	Labrador East
<i>Vacant</i>	Labrador East



For the 2014-15 school year, the breakdown of CSFP staff was as follows:

CSFP STAFF, 2014-15			
Category:	Female	Male	Total:
CSFP Office	6	4	10
Teachers	30	13	43
Principals	4	1	5
Other	17	6	23
Total	57	24	81

LINES OF BUSINESS OF THE CSFP

The CSFP has two lines of business:

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

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

2. Transportation

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



SHARED COMMITMENTS

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

1. Department of Education and Early Childhood Development

The Department is responsible for ensuring compliance with the *Schools Act, 1997*, which defines the roles and duties of school boards. The Department determines the learning programs and develops the administrative and educational policies that apply to the school boards. The boards are accountable to the Department for the management of programs and services, as well as for the management and administration of human and financial resources. About 87.6% 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 Government of Newfoundland and Labrador. This agreement ensures funding for the additional services and programs needed for minority-language education and the promotion of the French language and culture. About 10.5% 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*.

4. Other agencies

The agreement with the Newfoundland and Labrador English School District for sharing school transportation in Happy Valley-Goose Bay and Labrador City remained in effect. In 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

Enrolment

Enrolment at CSFP remained stable in 2014-15, with a total increase of two to 358 students. There was an increase in high school enrolment at École Sainte-Anne, which resulted in additional courses, as advanced maths (Mathématiques 2230) was offered. In addition, École des Grands-Vents maintained students for high school.

Technology improvements

The CSFP has continued the implementation of PowerSchool. In 2014-15, all schools at all grade levels are fully functional with regards to student enrolment, timetabling, and attendance. In addition, all teachers of intermediate and high school courses implemented the *Gradebook* component for recording marks and comments. Finally, report cards for intermediate and senior high students were generated using PowerSchool. The acquisition and installation of interactive whiteboards has continued, and training on their use in the classroom was again provided in 2014-15. In fact, all schools are now equipped with interactive whiteboards or compatible technologies (e-beam).

Programme Implementation and Professional Learning

In 2014-15, all teachers who were implementing new programmes benefited from professional learning per the current professional learning model of the Department of Education and Early Childhood Development. This included professional learning for English Language Arts 5, English 2201, Mathématiques 2231 and 3231, Mathématiques 4, and Arts plastiques 8/9.

Early Years Evaluation

Kindergarten teachers participated in a one-day professional learning session related to the Early Years Evaluation. Teachers in four of the five schools completed both the Direct Assessment and the Teacher Appreciation components of the programme. Teachers were able to define profiles of students enrolled in *Bon Départ*, with the intent to identify strategies and interventions to meet students' needs. With early identification of students' challenges and needs, it is hoped that necessary strategies and interventions can be put in place to increase students' preparedness for school and for success in learning and development.



REPORT ON PERFORMANCE

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

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

This section will report on the annual objective and indicators for 2014-15 and outline the 2015-16 objective and indicators for each issue.

ISSUE 1: IMPROVED FRENCH FIRST LANGUAGE EDUCATION

The CSFP strives to ensure that its schools provide an excellent quality of education from Kindergarten to Grade 12. In addition to the delivery of provincial curricula, the CSFP is also mandated with the development of students' cultural francophone identity. A systemic approach to improving literacy and numeracy can be an essential lever in improving overall student learning and achievement. In an era of multiple literacies, in which students are supported in constructing their learning, an integrated approach to literacy is desirable. To that end, the CSFP deems it essential that an instructional framework be defined to meet the needs of all students in a variety of learning environments. Further, grounding culture into, and infusing it throughout, the curriculum will enhance students' knowledge and appreciation of francophone culture and heritage, and strengthen their own identities as francophones. This is part of the cultural mandate of the CSFP. 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," specifically the academic achievement and curriculum components.

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

Measure: Enhanced opportunities

Indicators:

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

2014-15 Objective:

By June 30, 2015, the Conseil scolaire francophone will have developed strategies to improve student learning.

Measure: Developed strategies to improve student learning

**Indicators:**

- Developed literacy plan K-6
- Developed numeracy plan K-6
- Developed plan to integrate culture throughout the curriculum

Indicator: Developed literacy plan K-6

Because of personnel constraints, the literacy plan K-6 was not completed in 2014-15. However, initial work has begun on the plan. One element of the plan, working with Department of Education and Early Childhood Development personnel to adapt the provincial literacy plan to French first-language, was begun, with two sessions including the specialist for French First Language, the district's Senior Education Officer (SEO) and the district's French and Maths coordinators were held. While progress has been made, the project is still to be completed. The district's literacy plan is in an early draft form. This will be completed in the fall of 2015-16.

Indicator: Developed numeracy plan K-6

The numeracy plan K-6 was not completed in 2014-15 because of personnel constraints and competing priorities. The CSFP is limited to one coordinator for Mathématiques, Sciences and Technologie. With the number of new courses and new teachers in 2014-15, it was decided that the priority would go to supporting teachers in the implementation of courses. Development of the numeracy plan K-6 will be completed in 2015-16.

Indicator: Developed plan to integrate culture throughout the curriculum

Due to competing priorities, the plan was not completed in 2014-15. In spite of this, activities to lay the groundwork for a more systemic integration of culture, and which will be included in the plan, were completed. The Senior Education Officer participated in a full-day professional learning session on the Pédagogie à l'école de langue française (PELF), a pedagogical approach to culture in French first-language in a linguistic minority context. This approach places culture at the heart of interactions and activities, both educational and social, within the school. Principals, as well as a number of teachers, also participated in a professional learning session related to this pedagogy during the district's closeout (October 2014). Principals have been incorporating some of the scenarios into their learning with teachers during staff meetings. PELF will be a pillar of the culture plan, which will be completed in 2015-16.

2015-16 Objective:

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

Measure: Implemented strategies developed to improve student learning

Indicators:

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



ISSUE 2: SAFE AND CARING SCHOOLS

The CSFP has been following and adhering to the guidelines of the Department of Education and Early Childhood Development's Safe and Caring Schools policy, as well as the policy on bullying and guidelines on positive behavioural supports. Initiatives and activities are ongoing, supporting elements that ensure a positive learning environment for all and promoting the social and mental well-being of all. The CSFP looks forward to receiving the translation of documents from the department, so that it may fully implement all policies in a systematic and systemic manner. 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," specifically through the implementation of the Safe and Caring Schools Policy and inclusive education practices.

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

Measure: Enhanced school environment

Indicators:

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

2014-15 Objective:

By June 30, 2015, the Conseil scolaire francophone provincial will have implemented initiatives to ensure a safe and caring learning environment.

Measure: Implemented initiatives

Indicators:

- Implemented safe and caring schools initiatives
- Begun implementation of procedures for Positive Behavioural Supports
- Initiated implementation of protocol on bullying

Indicator: Implemented safe and caring schools initiatives

Each school continued the revision and updating of its code of conduct throughout 2014-15, using guidelines from the Department of Education and Early Childhood Development's Safe and Caring Schools policy. Schools submitted the updated version in June, 2015, in preparation for the 2015-16 school year. Areas that received increased attention in 2014-15 were Positive Behavioural Supports and bullying prevention. In additions, schools also continued all required life safety and emergency protocols, including fire drills and lockdowns (three per school).



Indicator: Begun implementation of procedures for Positive Behavioural Supports

Three schools participated in a one-day professional learning session on positive behaviour supports (PBS), which is a consistent practice for implementing a school's code of conduct. It includes the development of clear, consistent behavioural expectations, the teaching, practicing and modeling of expected behaviours and the acknowledgment of positive behaviours. This process includes a continuum of support to meet the needs of all students. A session on positive behavioural supports was held for teacher and administrators during the district's closeout. Schools have incorporated positive behavioural supports into their code of conduct, implementing school-wide initiatives to recognize and support students in developing positive behaviours. This includes such activities as monthly assemblies and school displays highlighting students' actions.

Indicator: Initiated implementation of protocol on bullying

Principals participated in professional learning on the programme DIRE in February 2015. DIRE stands for "Demander de l'aide, Ignorer, Reculer et En parler." This programme, designed for students from K-3, teaches children how to make good decisions when faced with bullying. Further, schools completed a 90-minute on-line learning module, which gave teachers access to a variety of materials and teaching activities for implementing the programme. All schools of the CSFP will implement this programme in 2015-16. Schools also participated in Pink Shirt (anti-bullying) day (February 25, 2015).

2015-16 Objective:

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

Measure: Continued implementation of initiatives

Indicators:

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

ISSUE 3: IMPROVED LEARNING THROUGH 21ST CENTURY SKILLS

In a 21st century learning environment, the role of technology is essential to student learning and achievement, as well as to teacher professional development. To that end, teachers and district staff must have professional learning around the 21st century classroom and have the tools required of such an environment. In addition, they must have the opportunity to model and experience the processes characteristic of 21st century learning, including collaboration, creativity and critical thinking. Continuing to upgrade school's connectivity and ensuring that infrastructure and equipment are key elements to advancing in the area of technology, and to supporting student learning and achievement. 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," specifically the academic achievement and curriculum components.



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

Measure: Integrated 21st century skills and technology

Indicators:

- Developed technology plan
- Enhanced integration of 21st century learning skills
- Increased professional learning

2014-15 Objective:

By June 30, 2015, the Conseil scolaire francophone provincial will have implemented initiatives to integrate 21st century skills and technology in schools.

Measure: Implemented initiatives

Indicators:

- Completed professional learning for teachers on 21st century skills
- Developed technology plan
- Increased use of technology

Indicator: Completed professional learning for teachers on 21st century skills

A professional learning session on 21st century skills was completed for teachers at the district close-out in October 2014. The SEO and the Coordinator for Français/Anglais/ Sciences humaines presented the characteristics of 21st century learning and facilitated teachers' analysis of exemplars of 21st learning environments and development of learning activities for their own classes. In addition, district staff attended professional learning on the integration of iPads, in order to better assist teachers in the integration of this technology into their teaching practice.

Indicator: Developed technology plan

Due to personnel constraints, a technology plan was not developed in 2014-15. The plan will be developed and implementation will begin in 2015-16, with the intended foci to be an emphasis on digital citizenship and on protocols and procedures for the integration of technology for teaching and learning.

Indicator: Increased use of technology

Use of technology has been a going concern at the CSFP, and in 2014-15 further enhancements were made to enable greater access for students and teachers. Infrastructure has been upgraded in schools, including two new servers, and Wi-Fi capacity has been enhanced in all schools. In addition, schools have continued the integration of iPads in the primary grades. Teachers were supplied with laptops to facilitate their planning and instruction. The district continued the purchase and installation of interactive white boards and comparable technologies. The use of Lync as a communication and meeting tool increased. For example, common assessments were planned in on-line meetings held between the coordinators and intermediate and senior high teachers. Teachers and district personnel were also able to avail of professional learning on the use of iPads and interactive whiteboards as teaching and learning tools. All schools are now using PowerSchool for enrolment and attendance.



Intermediate and senior high teachers received training on the *Gradebook* component for recording marks and for generating report cards.

2015-16 Objective:

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

Measure: Continued to implement initiatives

Indicators:

- Began implementation of technology plan
- Further increased use of technology
- Increased 21st century learning practices



HIGHLIGHTS BY SCHOOL

École Boréale: In 2014-15, students at École Boréale participated in a number of activities which supported their learning and development. Included in these activities were the annual Terry Fox walk, swimming, winter sliding and an outing at Birch Brook for an organized nature visit and outdoor activities. Students also participated in the *Dictée PGL* and the provincial speech competition. During national francophone week, in March, the school organized an on-line Scrabble™ competition with two other schools. Students also took part in the *Projet Imagine-Action*, a composting project that also involved their families. As well, the school organized a Scholastic book fair in October.

École Notre-Dame-du-Cap: École Notre-Dame-du-Cap received a Safe and Caring Schools Special Project Award in 2015, from the Department of Education and Early Childhood Development for its anti-bullying project. During 2014-15, École Notre-Dame-du-Cap also organized a number of cultural activities, including accordion/traditional music lessons, winter carnival, activities related to *Semaine nationale de la francophonie*, *Jeux de l'Acadie*, and the *Chandeleur*. Physical fitness activities were also an important part of the school, as outings for swimming and golf were organized, and a project to integrate physical activities into the classroom, *1, 2, 3...bougez!* was put in place. A number of curriculum-based projects, including the Science Fair, Heritage Fair and the provincial French speak-off were held. In addition, in cooperation with the Association regionale de la côte ouest, the school organized an intergenerational activity, with elder people of the community sharing traditional practices with students.

École Sainte-Anne: Students at École Sainte-Anne had the opportunity to avail of many activities in 2014-15. As part of Cultural Connections, the grade 2/3 class created a mural depicting the tradition of storytelling. This was unveiled at the Heritage Fair in April. More than 40 students participated in the Heritage Fair. Nine students participated in the regional final in Corner Brook, and two grade 10 students travelled to France and Belgium as part of the Ambassador Programme. Students also participated in several charitable activities, including Operation Child Christmas and the Terry Fox Walk.

École des Grands-Vents: In 2014-15, students from grades 4 to high school participated in the Science Fair. As well, the school hosted the provincial French speak-off in April. During the *Semaine de la francophonie*, students participated in a variety of activities, including a snow-sculpture contest and *tire sur la neige*. As part of the *Festival du vent*, organized by the Association communautaire francophone de Saint-Jean, students attended a puppet play and took part in circus workshops. To mark Provincial Francophone Day, students did presentations and the choir sang at the flag-raising ceremony at the Confederation Building.

Centre éducatif l'ENVOL: In 2014-15, Centre éducatif l'ENVOL organized a variety of extracurricular activities, including a running club and arts and crafts. In February, the school hosted a book fair, which enabled the school to purchase new resources for the library. In December, the school organized a Christmas carnival, in collaboration with the Francophone community of Labrador West. Activities included toboggan races, an obstacle course, improvisation, collaborative games and lunch with parents. The school participated in the free



milk programme of the Kids Eat Smart Foundation. Finally, in the spring, the school organized an anti-bullying activity for grades 4, 5 and 6.



ANNEXE A – Schools Act, 1997

Duties of boards

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



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

1997 cS-12.2 s75

Powers of boards

76. (1) A board may
- (a) employ persons that the board considers necessary for its operations and to carry out its objects;
 - (b) enter into agreements for the purpose of carrying out its functions under this Act;
 - (c) permit a school building under its control to be used outside of school hours, where this does not interfere with the regular conduct of the school;
 - (d) assess a person or group a fee for use of a school under paragraph (c);
 - (e) require a student, believed by a teacher to be suffering from a communicable disease or a physical or mental condition which might endanger an employee of the board or other students, to be examined by a medical practitioner or other professional person appointed or approved by the board and, upon the recommendation of the medical practitioner or that other professional person, exclude that student from school until a certificate acceptable to the board is obtained from a medical practitioner or that other professional person permitting that student to return to school, but an exclusion or extension of an exclusion shall be reviewed by the board within 25 school days;
 - (f) by notice, in writing, require an employee or other person to undergo a physical examination by a medical practitioner appointed or approved by the board or a psychological examination by 2 medical practitioners or 2 psychologists registered under the Psychologists Act and to submit a certificate acceptable to the board signed by the medical practitioners or psychologists setting out the conclusions regarding the physical or mental health of that employee or person;
-



- (g) summarily dismiss an employee or other person who within 14 days from the date of receiving a notice under paragraph (f) has not made a reasonable attempt to obtain the examination;
 - (h) where a certificate submitted to a board under paragraph (f) shows that an employee or other person's physical or mental health would be injurious to an employee of the board or the students, direct the employee or other person to take sick leave or other earned leave or, where he or she has no sick leave or other earned leave or the sick leave or other earned leave is exhausted, require the employee or other person to take unpaid leave;
 - (i) suspend from work, with or without pay, an employee or other person who is charged with an offence that in the opinion of the board would make that employee or other person unsuitable to perform his or her duties;
 - (j) provide, subject to the written permission of the parent of the student concerned and in conjunction with the appropriate officials responsible for traffic control in the area, a system of school patrols in which a student may assist in the control of motor vehicle traffic on highways or elsewhere so far as the traffic may affect a student going to or from the school;
 - (k) raise money, subject to the prior written approval of the minister, upon its corporate credit and for the purpose of the board;
 - (l) sell or lease property for the purpose of the board, subject to the prior written approval of the minister;
 - (m) levy a fee for the transportation of students; and
 - (n) become a member of a provincial association of school boards and pay a required membership fee.
- (2) Notwithstanding section 75 or subsection (1) of this section, a board may close a school only after the parents of students affected have been given an opportunity to make representations to the board.

1997 cS-12.2 s76

Composition of conseil scolaire

95. (1) The conseil scolaire, not exceeding 12 trustees, shall be elected by the voting members of the conseils d'école established under section 102 from among the voting members.
- (2) Notwithstanding subsection (1),
 - (a) employees of the conseil scolaire;
 - (b) a person who has a contract with, or an interest in a contract with, the conseil scolaire; and
 - (c) unless prior written approval is given by the minister, employees of the department of the government responsible for education are not eligible for election to the conseil scolaire.
- (3) The number of trustees to be elected by each conseil d'école shall be set and may be changed by order of the minister on the recommendation of the conseil scolaire.
- (4) Notwithstanding subsection (3), the first elected conseil scolaire shall comprise 10 trustees elected as follows:
- (a) 4 from the conseil d'école de Port au Port;
 - (b) 2 from the conseil d'école de l'ouest du Labrador ;



- (c) 2 from the conseil d'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 number necessary to satisfy the order.



(9) A member elected or appointed to a conseil d'école under this section shall be a voting member of the conseil d'école.

(10) The election of members to a conseil d'école shall be held at the same time as board elections are held under section 53 or at the time the minister directs on the recommendation of the conseil scolaire and the term of office of a member elected to a conseil d'école shall be the same as that of a trustee.

1997 cS-12.2 s102



ANNEXE B

Financial Statements

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR
NON-CONSOLIDATED FINANCIAL STATEMENTS
JUNE-30-15**

CONTENTS

	PAGE
Management Report	1
Independent Auditor's Report	2
Non-Consolidated Statement of Financial Position	3
Non-Consolidated Statement of Operations and Change in Accumulated Surplus	4
Non-Consolidated Statement of Change in Net Debt	5
Non-Consolidated Statement of Cash Flows	6
Notes to Non-Consolidated Financial Statements	7
Non-Consolidated Schedules	14
Supplementary Information	23

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying non-consolidated financial statements of Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador, which comprise the statement of financial position as at June 30, 2015 and the non-consolidated statements of operations, and accumulated surplus, change in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Non-consolidated Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the non-consolidated financial statements present fairly, in all material respects, the financial position of the Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador as at June 30, 2015, and the results of its operations, the change in its net debt and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Mount Pearl, Newfoundland and Labrador

December 14, 2015


Chartered Professional Accountants

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION
JUNE-30-15**

FINANCIAL ASSETS

	<u>2015</u>	<u>2014</u>
Bank	\$ 128,559	\$ 78,792
Short Term Investments	13,155	209,500
Accounts Receivable (Note 8)	714,545	658,617
Harmonized Sales Tax Receivable	<u>35,615</u>	<u>32,991</u>
	<u>891,874</u>	<u>979,900</u>

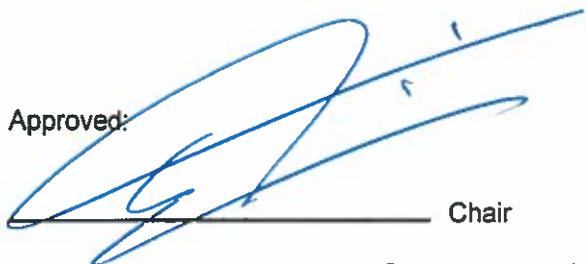
FINANCIAL LIABILITIES

Due to the Government of Newfoundland and Labrador	189,210	182,700
Accounts Payable and Accruals (Note 9)	67,289	57,719
Summer Pay Liability (Note 4)	554,844	501,489
Deferred Revenue	104,449	77,097
Repayable Deposits (Note 6)	13,155	10,280
Employee Future Benefits		
Accrued Severance Pay (Note 12)	687,248	601,408
Accrued Sick Leave (Note 7)	508,889	469,568
Other (Note 13)	<u>152,226</u>	<u>110,376</u>
	<u>2,277,310</u>	<u>2,010,637</u>
Net Debt	<u>(1,385,436)</u>	<u>(1,030,737)</u>

NON-FINANCIAL ASSETS

Capital Assets (Schedule 7)	8,430,069	8,633,674
Prepaid Expenses (Supp. Info 1)	<u>10,520</u>	<u>10,071</u>
	<u>8,440,589</u>	<u>8,643,745</u>
Accumulated surplus (Note 11)	<u>\$ 7,055,153</u>	<u>\$ 7,613,008</u>

Approved:



Chair



Director of Education

See accompanying notes to the financial statements

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
NON-CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
JUNE-30-15**

	<u>Budget 2015</u>	<u>Actual 2015</u>	<u>Actual 2014</u>
Revenue (Schedule 1)			
Provincial Government Grants	\$ 7,888,200	\$ 8,307,357	\$ 6,936,447
Grants - Official Languages in Education Projects	984,415	994,321	1,024,252
Ancillary Services	145,800	146,614	146,830
Miscellaneous	<u>1,650</u>	<u>1,171</u>	<u>13,514</u>
Total revenue	<u>9,020,065</u>	<u>9,449,463</u>	<u>8,121,043</u>
Expenditures			
Administration (Schedule 2)	557,350	665,133	547,371
Instruction (Schedule 3)	5,058,400	5,513,703	4,991,092
Operations and Maintenance (Schedule 4)	1,657,750	2,013,822	1,352,804
Pupil Transportation (Schedule 5)	606,000	617,566	548,689
Ancillary Services and Miscellaneous (Schedule 6)	207,150	239,226	252,407
Pupil Services - Official Languages in Education Projects (Schedule 8)	761,615	761,617	759,039
Community Programs - Official Languages in Education Projects (Schedule 9)	<u>181,800</u>	<u>196,251</u>	<u>178,465</u>
Total expenditure	<u>9,030,065</u>	<u>10,007,318</u>	<u>8,629,867</u>
Excess Expenditures over Revenue	(10,000)	(557,855)	(508,824)
Accumulated Surplus, Beginning of Year	<u>7,613,008</u>	<u>7,613,008</u>	<u>8,121,832</u>
Accumulated Surplus, End of Year (Note 11)	<u>\$ 7,603,008</u>	<u>\$ 7,055,153</u>	<u>\$ 7,613,008</u>

See accompanying notes to the financial statements

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
NON-CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT
JUNE-30-15**

	<u>Budget 2015</u>	<u>Actual 2015</u>	<u>Actual 2014</u>
Excess of expenses over revenue	\$ (10,000)	\$ (557,855)	\$ (508,824)
Acquisition of tangible capital assets	-	(254,265)	(157,623)
Amortization of tangible capital assets	-	457,869	451,639
Net change in prepaid expenses	<u>-</u>	<u>(448)</u>	<u>4,082</u>
Change in net debt	(10,000)	(354,699)	(210,726)
Net debt, beginning of year	<u>(1,030,737)</u>	<u>(1,030,737)</u>	<u>(820,011)</u>
Net debt, end of year	<u>\$ (1,040,737)</u>	<u>\$ (1,385,436)</u>	<u>\$ (1,030,737)</u>

See accompanying notes to the financial statements

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
NON-CONSOLIDATED STATEMENT OF CASH FLOWS
YEAR ENDED JUNE-30-15**

Cash from (used for)	<u>2015</u>	<u>2014</u>
Operating Transactions		
Excess of expenditures over revenue	\$ (557,855)	\$ (508,824)
Items not affecting cash		
Amortization	457,869	451,639
Accounts receivable	(55,928)	168,384
Harmonized sales tax receivable	(2,624)	(4,183)
Prepaid expenses	(449)	4,083
Due to Government of Newfoundland and Labrador	6,510	(50,627)
Accounts payable and accruals	9,570	(15,020)
Repayable deposits	2,875	141
Summer pay liability	53,355	(174,759)
Accrued severance pay	85,840	80,188
Accrued sick leave	39,321	36,489
Other employee future benefits	41,850	33,548
Deferred revenue	<u>27,353</u>	<u>15,960</u>
	<u>107,687</u>	<u>37,019</u>
Capital asset transactions		
Additions to capital assets	<u>(254,265)</u>	<u>(157,623)</u>
Investing activities		
Short term investments	<u>196,345</u>	<u>100,000</u>
Increase (decrease) in cash	49,767	(20,604)
Cash, beginning of year	<u>78,792</u>	<u>99,396</u>
Cash, end of year	<u>\$ 128,559</u>	<u>\$ 78,792</u>

See accompanying notes to the financial statements

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE-30-15**

1. Nature of Operations

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

2. Significant Accounting Policies

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

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

- a) These financial statements are prepared on a non-consolidated basis. These financial statements do not include school based financial activities which would consist of revenues, expenses and net assets controlled by school administrations.
- b) The Board's main source of funding is derived from Government of Newfoundland and Labrador, Department of Education ("the Department"). The Department provides funding for operations, transportation, capital expenditures and teacher salaries and severance pay. Funding is included in revenue on the accrual basis and when the related expenditures have been incurred with the exception of funding for the severance pay, sick leave and executive paid leave. In these three cases, funding is recorded when the severance is paid to employees (see Note 12), when sick leave is taken (Note 7) or when paid leave is taken by executives (see Note 13). Funding designated for specific purposes, for which criteria has not been met, is deferred and included in revenue when the related expenditures have been incurred.
- c) Capital asset additions are recorded at full cost and are amortized over their useful lives.
- d) Capital assets are amortized using the straight line method based on the following number of years:

School Buildings	40 years
Furniture	10 years
Equipment	10 years
Computers	4 years
- e) The School Board has acquired, in certain cases, land for its buildings without cost. In other cases, the Board obtained authorization to use the land without ownership, as long as the properties are used for educational purposes. Finally, in cases where the land is Board property and value determinations were not possible, fair market values were not recorded.

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE-30-15**

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

Examples of significant estimates include:

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

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE-30-15**

3. Financial Instruments

The Board's financial instruments consist of cash, short term investments, accounts receivable, accounts payable and employee benefits payable. It is management's opinion that the Board is not exposed to significant interest rate, currency or credit risk arising from these financial instruments.

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

4. Summer Pay Liability

The Board records a vacation (summer) pay liability for teachers in the District. This liability relates to teacher's salaries earned during the school year but not fully paid to teachers until subsequent to June 30. Accordingly, the Board has recorded teachers' vacation pay receivable of \$554,844 in Accounts Receivable (2014 - \$501,489).

5. Insurance Subsidy

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

6. Repayable Deposits

The School Board collects performance bonds from suppliers for the provision of multi-year heating, ventilation and air conditioning maintenance contracts as well as for multi-year snow clearing contracts. These deposits earn interest at market rates. The balance as at June 30, 2015 is payable as follows:

2016	11,155
2017	<u>2,000</u>
Total:	<u>\$ 13,155</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE-30-15**

7. Employee Future Benefits - Accrued Sick Leave

	<u>2015</u>	<u>2014</u>
Accrued benefit liability, beginning of year	\$ 469,568	\$ 433,079
Benefits expense		
Current service cost	63,194	60,174
Interest expense	18,245	17,591
Amortization of loss in period	1,297	772
Benefits paid	<u>(43,415)</u>	<u>(42,048)</u>
Total accrued benefit liability, end of year	508,889	469,568
Unamortized actuarial experience loss (gain)	<u>25,181</u>	<u>13,649</u>
Total accrued benefit obligation	<u>534,070</u>	<u>483,217</u>
Accrued benefit liability according to employee groups		
Teachers	449,575	412,999
Board employees	41,747	40,094
Student assistants	<u>17,567</u>	<u>16,475</u>
Total accrued benefit liability, end of year	<u>\$ 508,889</u>	<u>\$ 469,568</u>

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Discount rate - benefit cost (%)	3.35	3.70	3.91
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 CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE-30-15**

8. Accounts Receivable	<u>2015</u>	<u>2014</u>
Provincial government	\$ 71,415	\$ 3,136
Provincial government - Summer pay - teachers	554,844	501,489
Provincial government - Transportation	-	58,674
Federal government	22,453	11,521
Rent	36,620	54,906
Interest	-	536
Travel advances and miscellaneous	19,550	300
Provincial government construction grants	<u>9,663</u>	<u>28,055</u>
	<u>\$ 714,545</u>	<u>\$ 658,617</u>
9. Accounts Payable and Accrued Liabilities	<u>2015</u>	<u>2014</u>
Trade payables	\$ 41,414	\$ 26,025
Accrued liabilities	25,875	22,000
Accrued salaries and benefits payable	<u>-</u>	<u>9,694</u>
	<u>\$ 67,289</u>	<u>\$ 57,719</u>
10. Expenses by Object	<u>2015</u>	<u>2014</u>
Salaries	\$ 5,769,154	\$ 5,226,750
Employee benefits	1,087,020	1,010,246
Supplies and services	2,212,545	1,550,607
Contract services and fees	367,592	237,958
Training	63,066	90,857
Rentals	48,146	61,422
Amortization	457,871	451,640
Interest	<u>1,924</u>	<u>387</u>
	<u>\$ 10,007,318</u>	<u>\$ 8,629,867</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE-30-15**

11. Breakdown of Accumulated Surplus

	<u>2015</u>	<u>2014</u>
Year end composition		
Restricted reserve - Centre des Grands-Vents (Note 14)	\$ 42,554	\$ 61,863
Net investment in capital assets	8,430,069	8,633,674
Unfunded accrued sick leave (Note 7)	(508,889)	(469,568)
Unfunded accrued employee severance pay	(640,601)	(545,906)
Unfunded paid leave - executive (Note 13)	(95,273)	(80,785)
Operating accumulated surplus (deficit)	<u>(172,707)</u>	<u>13,730</u>
Total accumulated surplus	\$ <u>7,055,153</u>	\$ <u>7,613,008</u>

12. Employee Future Benefits - Accrued Severance Pay

	<u>2015</u>	<u>2014</u>
Accrued benefit liability, beginning of year	\$ 601,408	\$ 521,220
Benefits expense		
Current service cost	97,567	91,271
Interest expense	24,219	21,906
Amortization of loss in period	2,227	1,169
Benefits paid	<u>(38,173)</u>	<u>(34,158)</u>
Accrued benefit liability, end of year	687,248	601,408
Unamortized actuarial loss (gain)	<u>57,739</u>	<u>23,487</u>
Accrued benefit obligation, end of year	<u>744,987</u>	<u>624,895</u>
Accrued benefit liability according to employee groups		
Teachers	590,035	499,428
Board employees	88,918	95,743
Student assistants	<u>8,295</u>	<u>6,237</u>
Total accrued benefit liability, end of year	\$ <u>687,248</u>	\$ <u>601,408</u>

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Discount rate - benefit cost (%)	3.35	3.70	3.91
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 CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE-30-15**

13. Employee Future Benefits - Other

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

Other employee future benefits is comprised of the following:

	<u>2015</u>	<u>2014</u>
Executive staff paid leave	\$ 95,273	\$ 80,785
Employee vacation pay	<u>56,953</u>	<u>29,591</u>
	<u>\$ 152,226</u>	<u>\$ 110,376</u>

14. Reserve

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

15. 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
SCHEDULE 1 - REVENUES
YEAR ENDED JUNE-30-15**

Revenues	<u>Budget 2015</u>	<u>Actual 2015</u>	<u>Actual 2014</u>
Grants - Official Languages in Education			
Regular projects	\$ 943,415	\$ 957,868	\$ 967,413
Official language monitor	<u>41,000</u>	<u>36,453</u>	<u>56,839</u>
	<u>984,415</u>	<u>994,321</u>	<u>1,024,252</u>
Provincial government grants			
Regular operating grants	1,528,600	1,543,893	1,510,776
Acquisition of capital assets - buildings and land	454,500	170,843	-
Major renovations to buildings	400,000	589,574	89,057
Special grants			
Language rights support program	25,900	17,995	-
Communication tech (Powerschool)	15,000	9,468	12,792
Other	106,800	294,567	249,971
Salaries and benefits			
Director and Assistant Director	280,500	278,447	273,063
Regular teachers	4,070,000	4,333,587	3,811,962
Substitute teachers	190,000	215,480	192,238
Student assistants	97,900	121,804	139,750
Senior Education Officer	119,000	119,712	116,058
Pupil transportation			
Contracted	<u>600,000</u>	<u>611,987</u>	<u>540,780</u>
	<u>7,888,200</u>	<u>8,307,357</u>	<u>6,936,447</u>
Ancillary Services			
Revenues from rental of residences	8,300	9,359	10,350
Revenues from rental of schools and facilities - Grand-Vents	112,500	112,255	111,480
Other rental - ARCO - West Coast	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
	<u>145,800</u>	<u>146,614</u>	<u>146,830</u>
Miscellaneous			
Interest on investments	1,150	1,137	1,398
Recoveries of expenditures	-	-	12,116
Other - sundry	<u>500</u>	<u>34</u>	<u>-</u>
	<u>1,650</u>	<u>1,171</u>	<u>13,514</u>
Total revenues	<u>\$ 9,020,065</u>	<u>\$ 9,449,463</u>	<u>\$ 8,121,043</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 2 - ADMINISTRATION EXPENDITURES
YEAR ENDED JUNE-30-15**

	<u>Budget 2015</u>	<u>Actual 2015</u>	<u>Actual 2014</u>
Salaries and benefits			
Director and Assistant Director	\$ 280,500	\$ 293,260	\$ 300,851
Board office personnel	90,000	97,147	79,442
Office supplies	4,000	3,077	2,676
Replacement furniture and equipment	6,500	10,487	3,441
Postage	4,000	4,161	4,035
Telephone/internet	14,500	10,396	13,328
Office equipment rentals and repairs	9,500	10,593	9,888
Bank charges	3,750	5,411	3,626
Office rental	5,000	-	-
Repairs and maintenance - office buildings	3,000	1,432	2,551
Travel	23,000	13,587	19,691
Board meeting expenses	19,000	13,569	26,790
Professional fees	55,000	175,753	48,212
Advertising - recruitment	7,500	1,200	1,967
Membership dues	6,000	8,902	11,177
Municipal service fees	1,500	-	-
Relocation expenses	5,000	2,037	-
Miscellaneous	1,200	765	100
Amortization	15,000	11,158	15,015
Training	3,400	1,448	3,831
Assurance	-	750	750
Total administrative expenditures	<u>\$ 557,350</u>	<u>\$ 665,133</u>	<u>\$ 547,371</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 3 - INSTRUCTIONAL EXPENDITURES
YEAR ENDED JUNE-30-15**

	<u>Budget 2015</u>	<u>Actual 2015</u>	<u>Actual 2014</u>
Instructional salaries (gross)			
Teachers' salaries			
Regular	\$ 3,400,000	\$ 3,658,194	\$ 3,194,086
Substitutes	190,000	192,513	185,070
Senior Education Officer	119,000	118,985	116,447
Board pay	2,500	2,294	492
Employee benefits - general	590,000	634,149	576,106
Employee benefits - sick leave and severance	177,000	144,709	142,672
School secretaries - salaries and benefits	-	173,223	176,352
Payroll tax	80,000	84,873	80,409
Other - salary and benefits - program co-ordinators	143,500	145,942	123,909
Other - salary and benefits - student assistants	<u>97,900</u>	<u>104,515</u>	<u>109,513</u>
	<u>4,799,900</u>	<u>5,259,397</u>	<u>4,705,056</u>
Instructional materials			
General supplies	21,500	21,202	21,913
Library resource materials	-	462	-
Teaching aids	<u>34,750</u>	<u>43,492</u>	<u>39,868</u>
	<u>56,250</u>	<u>65,156</u>	<u>61,781</u>
Instructional furniture and equipment			
Replacement	26,500	20,467	18,720
Rentals and repairs	<u>7,750</u>	<u>7,454</u>	<u>6,932</u>
	<u>34,250</u>	<u>27,921</u>	<u>25,652</u>
Instructional staff travel			
Program co-coordinators	5,000	-	-
Teachers' travel	16,500	24,885	20,257
In-service and conferences	<u>2,500</u>	<u>-</u>	<u>-</u>
	<u>24,000</u>	<u>24,885</u>	<u>20,257</u>
Other instructional costs			
French monitor program	45,000	40,225	62,054
Inclusion - support services	10,000	35,997	35,039
Secretaries - training	5,000	-	4,078
Secretaries - travel	1,500	676	1,386
Secretaries - equipment	4,000	89	3,065
Kinderstart	1,000	734	593
PowerSchool	15,000	9,468	12,829
Art workshop	<u>5,000</u>	<u>-</u>	<u>1,978</u>
	<u>86,500</u>	<u>87,189</u>	<u>121,022</u>
Amortization	<u>57,500</u>	<u>49,155</u>	<u>57,324</u>
Total instruction expenditures	<u>\$ 5,058,400</u>	<u>\$ 5,513,703</u>	<u>\$ 4,991,092</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 4 - OPERATIONS AND MAINTENANCE EXPENDITURES (SCHOOLS)
YEAR ENDED JUNE-30-15**

	<u>Budget 2015</u>	<u>Actual 2015</u>	<u>Actual 2014</u>
Salaries - janitorial	\$ 256,500	\$ 281,004	\$ 261,854
Salaries - maintenance	100,000	92,241	91,769
Electricity	160,000	165,945	163,353
Municipal service fees/garbage removal	20,000	21,418	20,997
Telephone	22,500	41,694	23,101
Vehicle operating and travel	26,000	8,828	23,230
Janitorial supplies	19,000	23,936	17,740
Janitorial equipment	3,500	141	647
Major renovations to buildings - refundable	400,000	589,574	89,057
Minor refundable repairs and maintenance - buildings	50,000	145,321	156,071
Minor repairs and maintenance - buildings	59,000	112,692	-
Repairs and maintenance - equipment	61,000	21,378	36,811
Contracted services - janitorial	2,000	3,069	93
Snow clearing	95,000	113,299	93,631
Other - training	6,000	-	-
Other - security systems	2,250	2,428	1,853
Amortization	<u>375,000</u>	<u>390,854</u>	<u>372,597</u>
Total operations and maintenance	<u>\$ 1,657,750</u>	<u>\$ 2,013,822</u>	<u>\$ 1,352,804</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 5 - PUPIL TRANSPORTATION EXPENDITURES
YEAR ENDED JUNE-30-15**

	<u>Budget 2015</u>	<u>Actual 2015</u>	<u>Actual 2014</u>
Contracted services			
Regular transportation	\$ 600,000	\$ 611,927	\$ 541,233
Extracurricular busing	<u>6,000</u>	<u>5,639</u>	<u>7,456</u>
Pupil transportation expenditures	<u>\$ 606,000</u>	<u>\$ 617,566</u>	<u>\$ 548,689</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 6 - ANCILLARY SERVICES AND MISCELLANEOUS EXPENDITURES
YEAR ENDED JUNE-30-15**

	<u>Budget 2015</u>	<u>Actual 2015</u>	<u>Actual 2014</u>
Ancillary Service Expenditures			
Operation of teachers' residences	\$ 33,150	\$ 33,352	\$ 49,710
Other - Community Centre operations	167,000	199,110	195,993
Amortization	<u>7,000</u>	<u>6,704</u>	<u>6,704</u>
Total ancillary services	<u>207,150</u>	<u>239,166</u>	<u>252,407</u>
Miscellaneous Expenditures			
Total miscellaneous expenses	<u>-</u>	<u>60</u>	<u>-</u>
Total ancillary services and misc. expenses	<u>\$ 207,150</u>	<u>\$ 239,226</u>	<u>\$ 252,407</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 7 - DETAILS OF CAPITAL ASSETS
YEAR ENDED JUNE-30-15**

	Cost 2014	Additions 2015	Cost 2015	Accumulated Amortization 2015	Net Book Value 2015	Net Book Value 2014
Land and Sites						
Land and Sites	\$ 125,000	\$ -	\$ 125,000	\$ -	\$ 125,000	\$ 125,000
Buildings						
Schools	13,819,876	170,842	13,990,718	5,967,865	8,022,853	8,187,141
Administration	-	-	-	-	-	-
	<u>13,819,876</u>	<u>170,842</u>	<u>13,990,718</u>	<u>5,967,865</u>	<u>8,022,853</u>	<u>8,187,141</u>
Furniture and Equipment						
Schools	690,037	-	690,037	575,896	114,141	163,297
Administration	118,956	-	118,956	115,652	3,304	5,811
Other - Centre des Grands-Vents	<u>67,036</u>	<u>-</u>	<u>67,036</u>	<u>48,803</u>	<u>18,233</u>	<u>24,936</u>
	<u>876,029</u>	<u>-</u>	<u>876,029</u>	<u>740,351</u>	<u>135,678</u>	<u>194,044</u>
Computers						
Schools	528,187	80,125	608,312	475,256	133,056	108,654
Administration	<u>254,006</u>	<u>3,298</u>	<u>257,304</u>	<u>243,822</u>	<u>13,482</u>	<u>18,835</u>
	<u>782,193</u>	<u>83,423</u>	<u>865,616</u>	<u>719,078</u>	<u>146,538</u>	<u>127,489</u>
Total Capital Assets	<u>\$15,603,098</u>	<u>\$ 254,265</u>	<u>\$15,857,363</u>	<u>\$ 7,427,294</u>	<u>\$ 8,430,069</u>	<u>\$ 8,633,674</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR**
SCHEDULE 8 - PUPIL SERVICES - OFFICIAL LANGUAGES IN EDUCATION PROJECTS
YEAR ENDED JUNE-30-15

	<u>Budget 2015</u>	<u>Actual 2015</u>	<u>Actual 2014</u>
Language recovery	\$ 240,000	\$ 298,884	\$ 247,819
School programs co-ordination	111,615	113,907	106,528
Student support services	110,000	105,063	105,416
Art and cultural programming	51,000	38,630	46,766
Principal and teacher training	57,000	49,308	60,300
Promotion and communications services	62,000	21,214	50,356
Federal project administration	45,000	52,284	50,244
Technology support services	50,000	60,664	47,500
Teacher recruitment and retention	30,000	14,229	24,260
French professional services	-	-	14,225
Educational resource centre	<u>5,000</u>	<u>7,434</u>	<u>5,625</u>
Total pupil services - Official Languages in Education Projects	\$ <u>761,615</u>	\$ <u>761,617</u>	\$ <u>759,039</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 9 - COMMUNITY PROGRAMS - OFFICIAL LANGUAGES IN
EDUCATION PROJECTS
YEAR ENDED JUNE-30-15**

	<u>Budget 2015</u>	<u>Actual 2015</u>	<u>Actual 2014</u>
Preschool program	\$ 75,400	\$ 87,172	\$ 71,386
After school programs	63,600	63,629	62,463
Family literacy - Port-au-Port peninsula	30,700	30,906	30,339
Saturday activity camp	<u>12,100</u>	<u>14,544</u>	<u>14,277</u>
Total community programs - Official Languages in Education Projects	\$ <u>181,800</u>	\$ <u>196,251</u>	\$ <u>178,465</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE-30-15**

	<u>2015</u>	<u>2014</u>
1. Prepaid Expenses		
Worker's compensation commission	\$ 7,759	\$ 5,571
Prepaid meeting expenses	426	350
Rental - damage deposit	-	4,150
Other	<u>2,335</u>	<u>-</u>
Total prepaid expenses	<u>\$ 10,520</u>	<u>\$ 10,071</u>