

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR
NON-CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019**

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Management Report

Management's Responsibility for the Financial Statements

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

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

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

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

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

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

9 Novembre 2019

Signature of the Chairperson of the Board - Mr. Brian Lee

Date Signed

le 9 novembre 2019

Signature of the Director of Education - Ms. Kim Christianson

Date Signed

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

INDEPENDENT AUDITORS' REPORT

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

Opinion

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, 2019 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.

In our opinion, the accompanying non-consolidated financial statements present fairly, in all material respects, the non-consolidated financial position of Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador as at June 30, 2019, and the non-consolidated results of its operations and non-consolidated cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards (PSAS).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Non-consolidated Financial Statements section of our report. We are independent of Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador in accordance with ethical requirements that are relevant to our audit of the non-consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance 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.

In preparing the non-consolidated financial statements, management is responsible for assessing Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador's financial reporting process.

Auditor's Responsibilities for the Audit of the Non-consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the non-consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these non-consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the non-consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the non-consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the non-consolidated financial statements, including the disclosures, and whether the non-consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Mount Pearl, Newfoundland and Labrador

November 9, 2019


Chartered Professional Accountants

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION
JUNE 30, 2019**

FINANCIAL ASSETS

	<u>2019</u>	<u>2018</u>
Bank	\$ 52,363	\$ 16,401
Short term investments	5,030	5,030
Accounts receivable (Note 8)	747,422	828,359
Harmonized sales tax receivable	<u>51,802</u>	<u>54,362</u>
	<u>856,617</u>	<u>904,152</u>

FINANCIAL LIABILITIES

Due to the Government of Newfoundland and Labrador	137,401	303,594
Accounts payable and accruals (Note 9)	328,944	134,547
Summer pay liability (Note 4)	591,234	593,239
Deferred revenue	44,440	90,172
Repayable deposits (Note 6)	12,822	18,322
Employee future benefits		
Accrued severance pay	593,718	956,253
Accrued sick leave (Note 7)	594,419	596,478
Other (Note 12)	<u>213,235</u>	<u>185,121</u>
	<u>2,516,213</u>	<u>2,877,726</u>
Net Debt	<u>(1,659,596)</u>	<u>(1,973,574)</u>

NON-FINANCIAL ASSETS

Capital assets (Schedule 7)	8,314,833	8,151,664
Prepaid expenses (Supp. info 1)	<u>19,583</u>	<u>22,006</u>
	<u>8,334,416</u>	<u>8,173,670</u>
Accumulated surplus (Note 11)	<u>\$ 6,674,820</u>	<u>\$ 6,200,096</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, 2019**

	<u>Budget 2019</u>	<u>Actual 2019</u>	<u>Actual 2018</u>
Revenue (Schedule 1)			
Provincial Government Grants	\$ 8,980,950	\$ 9,422,550	\$ 9,095,544
Grants - Official Languages in Education Projects	900,000	900,000	850,000
Ancillary Services	130,000	128,355	130,923
Miscellaneous	<u>1,000</u>	<u>739</u>	<u>726</u>
Total revenue	<u>10,011,950</u>	<u>10,451,644</u>	<u>10,077,193</u>
Expenditures			
Administration (Schedule 2)	592,250	796,011	674,257
Instruction (Schedule 3)	5,398,250	5,332,985	5,412,680
Operations and Maintenance (Schedule 4)	1,921,800	1,763,793	1,645,468
Pupil Transportation (Schedule 5)	1,031,000	1,021,450	1,460,555
Ancillary Services (Schedule 6)	168,650	162,681	172,694
Pupil Services - Official Languages in Education Projects (Schedule 8)	<u>900,000</u>	<u>900,000</u>	<u>850,000</u>
Total expenditure	<u>10,011,950</u>	<u>9,976,920</u>	<u>10,215,654</u>
Excess (deficit) expenditures over revenue	-	474,724	(138,461)
Accumulated surplus, beginning of year	<u>6,200,096</u>	<u>6,200,096</u>	<u>6,338,557</u>
Accumulated surplus, end of year (Note 11)	<u>\$ 6,200,096</u>	<u>\$ 6,674,820</u>	<u>\$ 6,200,096</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, 2019**

	<u>Budget 2019</u>	<u>Actual 2019</u>	<u>Actual 2018</u>
Excess (deficit) of expenses over revenue	\$ -	\$ 474,724	\$ (138,461)
Acquisition of tangible capital assets	-	(598,100)	(507,745)
Amortization of tangible capital assets	-	434,931	445,474
Net change in prepaid expenses	<u>-</u>	<u>2,423</u>	<u>(5,496)</u>
Change in net debt	-	313,978	(206,228)
Net debt, beginning of year	<u>(1,973,574)</u>	<u>(1,973,574)</u>	<u>(1,767,346)</u>
Net debt, end of year	<u>\$ (1,973,574)</u>	<u>\$ (1,659,596)</u>	<u>\$ (1,973,574)</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, 2019**

Cash from (used for)	<u>2019</u>	<u>2018</u>
Operating Transactions		
Excess (deficit) of expenditures over revenue	\$ 474,724	\$ (138,461)
Items not affecting cash		
Amortization	434,931	445,474
Accounts receivable	80,937	(150,296)
Harmonized sales tax receivable	2,560	(19,850)
Prepaid expenses	2,423	(5,495)
Due to Government of Newfoundland and Labrador	(166,193)	19,315
Accounts payable and accruals	194,397	(78,703)
Repayable deposits	(5,500)	13,292
Summer pay liability	(2,005)	29,851
Accrued severance pay	(362,535)	109,096
Accrued sick leave	(2,059)	29,677
Other employee future benefits	28,114	33,847
Deferred revenue	<u>(45,732)</u>	<u>8,029</u>
	<u>634,062</u>	<u>295,776</u>
Capital asset transactions		
Government purchase	(598,100)	(589,741)
Additions to capital assets	<u>-</u>	<u>81,996</u>
	<u>(598,100)</u>	<u>(507,745)</u>
Investing activities		
Short term investments	<u>-</u>	<u>-</u>
Increase (decrease) in cash	35,962	(211,969)
Cash, beginning of year	<u>16,401</u>	<u>228,370</u>
Cash, end of year	<u>\$ 52,363</u>	<u>\$ 16,401</u>

See accompanying notes to the financial statements

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

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 and Early Childhood Development ("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 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 or staff (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 |
| Leasehold improvements | 5 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, 2019**

- 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. Subsequent to negotiations with unions, Government has begun paying out earned severance benefits to the Board's unionized support staff in the schools. Similarly, subsequent to policy changes for the Province of Newfoundland and Labrador, the Board's executive, management and non-union non-management staff received payouts of severance pay in fiscal 2018-19. The entitlement to severance has ended for these classes of employees. As of March 31 2018, the Board's teacher employees' severance entitlement was also frozen. Past practice was that severance pay vested after nine years of continual service with the CSFP or another public sector employer. Severance was payable when the employee ceased employment with the CSFP and the public sector. The severance benefit obligation had 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 were based on the Province's long-term borrowing rate. Actuarial gains and losses were recognized over time, per the actuarial calculation, through the non-consolidated statement of operations. The severance liability now represents the amount of severance that is payable to teachers since it was frozen at March 31, 2018. No further severance will accrue and a severance benefit is not available to new employees going forward.
- 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 NON-CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

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 \$591,234 in Accounts Receivable (2018 - \$593,239).

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 electrical, mechanical and snow clearing contracts. The balance as at June 30, 2019 is payable as follows:

2019	2,000
2020	2,000
2021	<u>8,822</u>
Total:	<u>\$ 12,822</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

7. Employee Future Benefits - Accrued Sick Leave

	<u>2019</u>	<u>2018</u>
Accrued benefit liability, beginning of year	\$ 596,478	\$ 566,801
Benefits expense		
Current service cost	53,108	70,121
Interest expense	15,822	18,702
Amortization of loss (gain) in period	(5,058)	1,334
Benefits paid	<u>(65,931)</u>	<u>(60,480)</u>
Total accrued benefit liability, end of year	594,419	596,478
Unamortized actuarial experience loss (gain)	<u>(77,981)</u>	<u>(64,081)</u>
Total accrued benefit obligation	<u><u>516,438</u></u>	<u><u>532,397</u></u>
Accrued benefit liability according to employee groups		
Teachers	527,274	529,032
Board employees	47,448	47,204
Student assistants	<u>19,697</u>	<u>20,242</u>
Total accrued benefit liability, end of year	\$ <u>594,419</u>	\$ <u>596,478</u>

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Discount rate - benefit cost (%)	2.85	3.20	3.25
Rate of compensation increase			
Teachers - less than 10 yrs service		4.00%	
Teachers - more than 10 yrs service		0.75%	
Student assistants		0.75%	
Board employees		0.75%	

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

8. Accounts Receivable	<u>2019</u>	<u>2018</u>
Provincial government	\$ 153,503	\$ 215,347
Provincial government - Summer pay - teachers	591,234	593,239
Rent	2,104	-
Federal government	-	3,996
Travel advances and miscellaneous	<u>581</u>	<u>15,777</u>
	<u><u>\$ 747,422</u></u>	<u><u>\$ 828,359</u></u>
9. Accounts Payable and Accrued Liabilities	<u>2019</u>	<u>2018</u>
Trade payables	\$ 162,775	\$ 29,946
Accrued liabilities	148,775	91,717
Accrued salaries and benefits payable	<u>17,394</u>	<u>12,884</u>
	<u><u>\$ 328,944</u></u>	<u><u>\$ 134,547</u></u>
10. Expenses by Object	<u>2019</u>	<u>2018</u>
Salaries	\$ 5,919,444	\$ 5,509,291
Employee benefits	650,529	1,128,357
Supplies and services	2,586,091	2,815,769
Contract services and fees	243,051	200,069
Training	126,563	99,735
Rentals	13,007	15,019
Amortization	434,931	445,473
Interest	<u>3,304</u>	<u>1,941</u>
	<u><u>\$ 9,976,920</u></u>	<u><u>\$ 10,215,654</u></u>
11. Breakdown of Accumulated Surplus	<u>2019</u>	<u>2018</u>
Year end composition		
Restricted reserve - Centre des Grands-Vents (Note 14)	\$ 42,554	\$ 42,554
Net investment in capital assets	8,314,833	8,151,664
Unfunded accrued sick leave (Note 7)	(594,419)	(596,478)
Unfunded accrued employee severance pay	(593,718)	(931,307)
Unfunded paid leave - executive (Note 12)	(182,269)	(155,370)
Operating accumulated deficit	<u>(312,161)</u>	<u>(310,967)</u>
Total accumulated surplus	<u><u>\$ 6,674,820</u></u>	<u><u>\$ 6,200,096</u></u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 1 - REVENUES
YEAR ENDED JUNE 30, 2019**

12. Employee Future Benefits - Other

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

Other employee future benefits is comprised of the following:

	<u>2019</u>	<u>2018</u>
Executive staff paid leave	\$ 182,269	\$ 155,370
Employee vacation pay	<u>30,966</u>	<u>29,751</u>
	<u>\$ 213,235</u>	<u>\$ 185,121</u>

13. 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.

14. 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, 2019**

Revenues	<u>Budget 2019</u>	<u>Actual 2019</u>	<u>Actual 2018</u>
Grants - Official Languages in Education			
Regular projects	\$ 900,000	\$ 900,000	\$ 850,000
	<u>900,000</u>	<u>900,000</u>	<u>850,000</u>
Provincial government grants			
Regular operating grants	1,885,800	1,941,577	2,002,180
Acquisition of capital assets - buildings and land	516,400	598,100	250,737
Major renovations to buildings	300,000	110,848	297,228
Special grants			
Official language monitor	41,500	38,470	3,133
Communication tech (Powerschool)	16,500	9,848	21,520
Other	105,750	280,515	95,803
Salaries and benefits			
Director and Assistant Director	325,000	358,673	309,656
Regular teachers	4,290,000	4,529,202	4,219,891
Substitute teachers	225,000	267,869	224,012
Student assistants	120,000	104,760	87,217
Senior Education Officer	126,000	167,012	127,418
Pupil transportation			
Contracted	<u>1,029,000</u>	<u>1,015,676</u>	<u>1,456,749</u>
	<u>8,980,950</u>	<u>9,422,550</u>	<u>9,095,544</u>
Ancillary Services			
Revenues from rental of schools and facilities - Grand-Vents	105,000	103,355	105,923
Other rental - ARCO - West Coast	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
	<u>130,000</u>	<u>128,355</u>	<u>130,923</u>
Miscellaneous			
Interest on investments	500	739	-
Other - sundry	<u>500</u>	<u>-</u>	<u>726</u>
	<u>1,000</u>	<u>739</u>	<u>726</u>
Total revenues	<u>\$ 10,011,950</u>	<u>\$ 10,451,644</u>	<u>\$ 10,077,193</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 2 - ADMINISTRATION EXPENDITURES
YEAR ENDED JUNE 30, 2019**

	<u>Budget 2019</u>	<u>Actual 2019</u>	<u>Actual 2018</u>
Salaries and benefits			
Director and Assistant Director	\$ 330,000	\$ 382,937	\$ 328,016
Board office personnel	85,100	86,476	64,359
Office supplies	2,500	2,219	2,696
Replacement furniture and equipment	4,500	8,618	5,945
Postage	2,500	1,960	2,843
Telephone/internet	12,000	8,639	11,992
Office equipment rentals and repairs	5,500	6,449	5,760
Bank charges	8,000	8,280	7,835
Repairs and maintenance - office buildings	1,000	-	-
Travel	35,000	38,480	43,108
Board meeting expenses	20,000	36,190	16,423
Professional fees	62,400	190,758	137,652
Advertising - recruitment	6,000	136	10,271
Membership dues	5,000	8,840	17,007
Municipal service fees	-	-	330
Relocation expenses	5,000	7,715	10,233
Miscellaneous	2,000	7,464	1,733
Amortization	1,250	-	1,211
Training	3,500	-	5,918
Insurance	<u>1,000</u>	<u>850</u>	<u>925</u>
Total administrative expenditures	<u>\$ 592,250</u>	<u>\$ 796,011</u>	<u>\$ 674,257</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 3 - INSTRUCTIONAL EXPENDITURES
YEAR ENDED JUNE 30, 2019**

	<u>Budget 2019</u>	<u>Actual 2019</u>	<u>Actual 2018</u>
Instructional salaries			
Teachers' salaries			
Regular	\$ 3,500,000	\$ 3,755,347	\$ 3,450,743
Substitutes	225,000	263,072	219,809
Senior Education Officer	126,000	169,647	133,763
Board pay	1,500	3,057	8,047
Employee benefits - general	700,000	318,841	824,173
School secretaries - salaries and benefits	225,000	237,357	218,504
Payroll tax	90,000	95,318	89,510
Other - salaries and benefits			
- program co-ordinators	165,000	73,245	120,843
Other - salaries and benefits - student assistants	<u>120,000</u>	<u>104,915</u>	<u>86,288</u>
	<u>5,152,500</u>	<u>5,020,799</u>	<u>5,151,680</u>
Instructional materials			
General supplies	21,000	22,574	31,453
Resource center materials and teaching aids - reimbursable	-	49,648	14,993
Teaching aids	<u>30,000</u>	<u>35,564</u>	<u>38,201</u>
	<u>51,000</u>	<u>107,786</u>	<u>84,647</u>
Instructional furniture and equipment			
Replacement	23,000	53,530	32,725
Rentals and repairs	<u>10,000</u>	<u>9,087</u>	<u>9,628</u>
	<u>33,000</u>	<u>62,617</u>	<u>42,353</u>
Instructional staff travel			
Program co-coordinators	6,500	-	6,854
Teachers' travel	28,000	22,344	26,872
In-service and conferences	<u>2,000</u>	<u>-</u>	<u>2,805</u>
	<u>36,500</u>	<u>22,344</u>	<u>36,531</u>
Other instructional costs			
French monitor program	45,000	38,757	3,396
Commission scolaire du Littoral services	36,500	39,301	32,476
Secretaries - training	500	-	5,860
Secretaries - travel	4,000	4,818	496
Secretaries - equipment	1,500	-	-
Kinderstart	750	526	726
PowerSchool	6,500	1,547	25,869
Art and cultural programming	<u>3,000</u>	<u>8,185</u>	<u>951</u>
	<u>97,750</u>	<u>93,134</u>	<u>69,774</u>
Amortization	<u>27,500</u>	<u>26,305</u>	<u>27,695</u>
Total instruction expenditures	<u>\$ 5,398,250</u>	<u>\$ 5,332,985</u>	<u>\$ 5,412,680</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 4 - OPERATIONS AND MAINTENANCE EXPENDITURES (SCHOOLS)
YEAR ENDED JUNE 30, 2019**

	<u>Budget 2019</u>	<u>Actual 2019</u>	<u>Actual 2018</u>
Salaries - janitorial	\$ 376,000	\$ 405,760	\$ 369,624
Salaries - maintenance	64,000	48,173	70,811
Electricity	170,000	190,187	168,887
Heating oil	75,000	98,346	74,099
Municipal service fees/garbage removal	30,000	34,617	45,457
Telephone - internet	97,500	100,067	97,325
Vehicle operating and travel	16,000	13,861	11,100
Janitorial supplies	27,500	23,452	35,286
Janitorial equipment	7,500	10,689	8,412
Major renovations to buildings - refundable	300,000	55,816	27,132
Minor refundable repairs and maintenance - buildings	25,000	79,665	-
Minor repairs and maintenance - buildings	51,500	86,227	108,954
Computer equipment replacement	30,000	41,028	35,318
Contracted services - janitorial	300	1,272	-
Snow clearing	160,000	165,596	174,122
Other - training	3,000	-	300
Other - security systems	3,500	2,963	4,714
Amortization	<u>485,000</u>	<u>406,074</u>	<u>413,927</u>
Total operations and maintenance	<u>\$ 1,921,800</u>	<u>\$ 1,763,793</u>	<u>\$ 1,645,468</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 5 - PUPIL TRANSPORTATION EXPENDITURES
YEAR ENDED JUNE 30, 2019**

	<u>Budget 2019</u>	<u>Actual 2019</u>	<u>Actual 2018</u>
Contracted services			
Regular transportation	\$ 1,029,000	\$ 1,015,676	\$ 1,456,749
Extracurricular busing	<u>2,000</u>	<u>5,774</u>	<u>3,806</u>
Pupil transportation expenditures	<u>\$ 1,031,000</u>	<u>\$ 1,021,450</u>	<u>\$ 1,460,555</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 6 - ANCILLARY SERVICE EXPENDITURES
YEAR ENDED JUNE 30, 2019**

	<u>Budget 2019</u>	<u>Actual 2019</u>	<u>Actual 2018</u>
Ancillary Service Expenditures			
Community Centre operations- Centre des Grands-Vents			
Salaries - janitorial	\$ 45,750	\$ 45,582	\$ 45,463
Communications	13,500	8,610	12,585
Operations	97,750	93,238	101,796
Equipment and supplies	<u>9,000</u>	<u>12,700</u>	<u>10,209</u>
	<u>166,000</u>	<u>160,130</u>	<u>170,053</u>
Amortization	<u>2,650</u>	<u>2,551</u>	<u>2,641</u>
Total ancillary services	<u>168,650</u>	<u>162,681</u>	<u>172,694</u>
Total ancillary service expenses	<u>\$ 168,650</u>	<u>\$ 162,681</u>	<u>\$ 172,694</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 7 - DETAILS OF CAPITAL ASSETS
YEAR ENDED JUNE 30, 2019**

	<u>Cost</u>	<u>Additions</u>	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Amortization</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
	<u>2018</u>	<u>2019</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2019</u>	<u>2019</u>	<u>2018</u>
Land and Sites								
Land and Sites	\$ 125,000	-	\$ 125,000	-	-	\$ -	\$ 125,000	\$ 125,000
Buildings								
Schools	14,773,928	487,161	15,261,089	7,012,906	366,892	7,379,798	7,881,291	7,761,022
Leasehold improvements	75,159	-	75,159	15,032	15,032	30,064	45,095	60,127
	<u>14,849,087</u>	<u>487,161</u>	<u>15,336,248</u>	<u>7,027,938</u>	<u>381,924</u>	<u>7,409,862</u>	<u>7,926,386</u>	<u>7,821,149</u>
Furniture and Equipment								
Schools	811,966	-	811,966	669,874	26,305	696,179	115,787	142,092
Administration	118,956	-	118,956	118,956	-	118,956	-	-
Other - Centre des Grands-Vents	67,036	-	67,036	57,724	2,552	60,276	6,760	9,312
	<u>997,958</u>	<u>-</u>	<u>997,958</u>	<u>846,554</u>	<u>28,857</u>	<u>875,411</u>	<u>122,547</u>	<u>151,404</u>
Computers								
Schools	696,367	-	696,367	642,256	24,150	666,406	29,961	54,111
Administration	257,304	-	257,304	257,304	-	257,304	-	-
	<u>953,671</u>	<u>-</u>	<u>953,671</u>	<u>899,560</u>	<u>24,150</u>	<u>923,710</u>	<u>29,961</u>	<u>54,111</u>
Assets Under Construction								
Schools	-	110,939	110,939	-	-	-	110,939	-
Total Capital Assets	<u>\$16,925,716</u>	<u>\$ 598,100</u>	<u>\$17,523,816</u>	<u>\$ 8,774,052</u>	<u>\$ 434,931</u>	<u>\$ 9,208,983</u>	<u>\$ 8,314,833</u>	<u>\$ 8,151,664</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR**
SCHEDULE 8 - PUPIL SERVICES - OFFICIAL LANGUAGES IN EDUCATION PROJECTS
YEAR ENDED JUNE 30, 2019

	<u>Budget 2019</u>	<u>Actual 2019</u>	<u>Actual 2018</u>
Language recovery	\$ 286,500	\$ 153,681	\$ 241,686
School programs co-ordination	120,000	75,720	103,378
Teacher aides	133,500	133,929	126,759
Art and cultural programming	68,000	86,591	63,736
Principal and teacher training	63,500	102,085	71,609
Promotion and communications services	90,000	121,354	104,373
Federal project administration	55,000	74,984	59,223
Technology support services	55,000	76,656	53,760
Teacher recruitment and retention	20,000	27,788	12,130
Educational resource centre	<u>8,500</u>	<u>47,212</u>	<u>13,346</u>
Total pupil services - Official Languages in Education Projects	\$ <u>900,000</u>	\$ <u>900,000</u>	\$ <u>850,000</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2019**

	<u>2019</u>	<u>2018</u>
1. Prepaid Expenses		
Workers' compensation - WorkplaceNL	\$ 12,875	\$ 11,723
Prepaid meeting expenses	-	3,997
Other	<u>6,708</u>	<u>6,286</u>
Total prepaid expenses	<u>\$ 19,583</u>	<u>\$ 22,006</u>