

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

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Management Report

Management's Responsibility for the Financial Statements

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

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

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

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

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

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

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

Date Signed

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

Date Signed

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

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INDEPENDENT AUDITORS' REPORT

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

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

Management's Responsibility for the Non-consolidated Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

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

Mount Pearl, Newfoundland and Labrador

November 21, 2016


Chartered Professional Accountants

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

FINANCIAL ASSETS

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

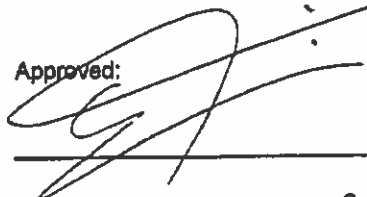
FINANCIAL LIABILITIES

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

NON-FINANCIAL ASSETS

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

Approved:



Chair



Director of Education

See accompanying notes to the financial statements

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

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

See accompanying notes to the financial statements

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

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

See accompanying notes to the financial statements

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

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

See accompanying notes to the financial statements

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

1. Nature of Operations

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

2. Significant Accounting Policies

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

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

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

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

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

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

Examples of significant estimates include:

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

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

3. Financial Instruments

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

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

4. Summer Pay Liability

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

5. Insurance Subsidy

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

6. Repayable Deposits

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

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

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

7. Employee Future Benefits - Accrued Sick Leave

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

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

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

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

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

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

11. Breakdown of Accumulated Surplus

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

12. Employee Future Benefits - Accrued Severance Pay

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

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

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

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

13. Employee Future Benefits - Other

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

Other employee future benefits is comprised of the following:

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

14. Reserve

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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