

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR
NON-CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2017**

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	22

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. Brian Lee

16 Janvier 2018

Date Signed

Signature of the Director of Education - Mrs. Kim Christianson

le 16 janvier 2018

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, 2017 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, 2017, 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 19, 2017


Chartered Professional Accountants

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION
JUNE 30, 2017**

FINANCIAL ASSETS

	<u>2017</u>	<u>2016</u>
Bank	\$ 228,370	\$ 276,497
Short term investments	5,030	10,182
Accounts receivable (Note 8)	678,063	817,956
Harmonized sales tax receivable	<u>34,512</u>	<u>70,534</u>
	<u>945,975</u>	<u>1,175,169</u>

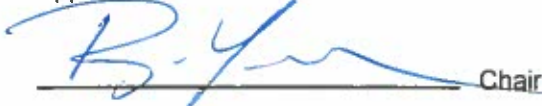
FINANCIAL LIABILITIES

Due to the Government of Newfoundland and Labrador	284,279	213,529
Accounts payable and accruals (Note 9)	213,250	72,605
Summer pay liability (Note 4)	563,388	555,377
Deferred revenue	82,142	324,194
Repayable deposits (Note 6)	5,030	10,182
Employee future benefits		
Accrued severance pay (Note 12)	847,157	786,337
Accrued sick leave (Note 7)	566,801	538,956
Other (Note 13)	<u>151,274</u>	<u>198,484</u>
	<u>2,713,321</u>	<u>2,699,664</u>
Net Debt	<u>(1,767,346)</u>	<u>(1,524,495)</u>

NON-FINANCIAL ASSETS

Capital assets (Schedule 7)	8,089,392	8,267,421
Prepaid expenses (Supp. info 1)	<u>16,511</u>	<u>14,845</u>
	<u>8,105,903</u>	<u>8,282,266</u>
Accumulated surplus (Note 11)	<u>\$ 6,338,557</u>	<u>\$ 6,757,771</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, 2017**

	<u>Budget 2017</u>	<u>Actual 2017</u>	<u>Actual 2016</u>
Revenue (Schedule 1)			
Provincial Government Grants	\$ 8,058,600	\$ 8,185,642	\$ 7,872,337
Grants - Official Languages in Education Projects	850,000	850,000	840,216
Ancillary Services	127,500	128,000	134,040
Miscellaneous	<u>3,500</u>	<u>2,618</u>	<u>-</u>
Total revenue	<u>9,039,600</u>	<u>9,166,260</u>	<u>8,846,593</u>
Expenditures			
Administration (Schedule 2)	563,000	680,090	686,820
Instruction (Schedule 3)	5,111,500	5,064,412	4,954,023
Operations and Maintenance (Schedule 4)	1,633,500	2,036,888	1,742,242
Pupil Transportation (Schedule 5)	692,100	794,563	721,219
Ancillary Services and Miscellaneous (Schedule 6)	189,500	159,521	196,454
Pupil Services - Official Languages in Education Projects (Schedule 8)	<u>850,000</u>	<u>850,000</u>	<u>843,217</u>
Total expenditure	<u>9,039,600</u>	<u>9,585,474</u>	<u>9,143,975</u>
Excess expenditures over revenue	-	(419,214)	(297,382)
Accumulated surplus, beginning of year	<u>6,757,771</u>	<u>6,757,771</u>	<u>7,055,153</u>
Accumulated surplus, end of year (Note 11)	<u>\$ 6,757,771</u>	<u>\$ 6,338,557</u>	<u>\$ 6,757,771</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, 2017**

	<u>Budget 2017</u>	<u>Actual 2017</u>	<u>Actual 2016</u>
Excess of expenses over revenue	\$ -	\$ (419,214)	\$ (297,382)
Acquisition of tangible capital assets	-	(262,413)	(298,194)
Amortization of tangible capital assets	-	440,442	460,843
Net change in prepaid expenses	<u>-</u>	<u>(1,666)</u>	<u>(4,326)</u>
Change in net debt	-	(242,851)	(139,059)
Net debt, beginning of year	<u>(1,524,495)</u>	<u>(1,524,495)</u>	<u>(1,385,436)</u>
Net debt, end of year	<u>\$ (1,524,495)</u>	<u>\$ (1,767,346)</u>	<u>\$ (1,524,495)</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, 2017**

Cash from (used for)	<u>2017</u>	<u>2016</u>
Operating Transactions		
Excess of expenditures over revenue	\$ (419,214)	\$ (297,382)
Items not affecting cash		
Amortization	440,442	460,843
Accounts receivable	139,893	(103,411)
Harmonized sales tax receivable	36,022	(34,919)
Prepaid expenses	(1,665)	(4,325)
Due to Government of Newfoundland and Labrador	70,750	24,319
Accounts payable and accruals	140,645	5,316
Repayable deposits	(5,152)	(2,973)
Summer pay liability	8,011	533
Accrued severance pay	60,820	99,089
Accrued sick leave	27,845	30,067
Other employee future benefits	(47,210)	46,258
Deferred revenue	<u>(242,053)</u>	<u>219,744</u>
	<u>209,134</u>	<u>443,159</u>
Capital asset transactions		
Government purchase - modular classrooms	(119,387)	-
Additions to capital assets	<u>(143,026)</u>	<u>(298,194)</u>
	<u>(262,413)</u>	<u>(298,194)</u>
Investing activities		
Short term investments	<u>5,152</u>	<u>2,973</u>
Increase (decrease) in cash	(48,127)	147,938
Cash, beginning of year	<u>276,497</u>	<u>128,559</u>
Cash, end of year	<u>\$ 228,370</u>	<u>\$ 276,497</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, 2017**

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 NON-CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017**

- 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 NON-CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017**

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 \$563,388 in Accounts Receivable (2016 - \$555,377).

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, 2017 is payable as follows:

2021	<u>5,030</u>
Total:	<u>\$ 5,030</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017**

7. Employee Future Benefits - Accrued Sick Leave

	<u>2017</u>	<u>2016</u>
Accrued benefit liability, beginning of year	\$ 538,956	\$ 508,889
Benefits expense		
Current service cost	67,213	67,439
Interest expense	18,418	17,774
Amortization of loss in period	933	1,998
Benefits paid	<u>(58,719)</u>	<u>(57,144)</u>
Total accrued benefit liability, end of year	566,801	538,956
Unamortized actuarial experience loss (gain)	<u>3,795</u>	<u>(1,499)</u>
Total accrued benefit obligation	<u>570,596</u>	<u>537,457</u>
Accrued benefit liability according to employee groups		
Teachers	501,946	476,493
Board employees	45,513	43,904
Student assistants	<u>19,342</u>	<u>18,559</u>
Total accrued benefit liability, end of year	<u>\$ 566,801</u>	<u>\$ 538,956</u>

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Discount rate - benefit cost (%)	3.25	3.40	3.35
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 NON-CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017**

8. Accounts Receivable	<u>2017</u>	<u>2016</u>
Provincial government	\$ 26,087	\$ 63,521
Provincial government - Summer pay - teachers	563,388	555,377
Provincial government - Transportation	-	77,070
Federal government	37,478	41,879
Rent	41,398	38,521
Provincial government construction grants	<u>9,712</u>	<u>41,588</u>
	<u>\$ 678,063</u>	<u>\$ 817,956</u>
9. Accounts Payable and Accrued Liabilities	<u>2017</u>	<u>2016</u>
Trade payables	\$ 174,855	\$ 46,975
Accrued liabilities	<u>38,395</u>	<u>25,630</u>
	<u>\$ 213,250</u>	<u>\$ 72,605</u>
10. Expenses by Object	<u>2017</u>	<u>2016</u>
Salaries	\$ 5,284,063	\$ 5,048,427
Employee benefits	922,872	1,064,597
Supplies and services	2,554,221	2,161,155
Contract services and fees	254,454	316,516
Training	112,023	58,072
Rentals	14,213	32,583
Amortization	440,443	460,842
Interest	<u>3,185</u>	<u>1,783</u>
	<u>\$ 9,585,474</u>	<u>\$ 9,143,975</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017**

11. Breakdown of Accumulated Surplus

	<u>2017</u>	<u>2016</u>
Year end composition		
Restricted reserve - Centre des Grands-Vents (Note 14)	\$ 42,554	\$ 42,554
Net investment in capital assets	8,089,392	8,267,421
Unfunded accrued sick leave (Note 7)	(566,801)	(538,956)
Unfunded accrued employee severance pay	(818,297)	(736,513)
Unfunded paid leave - executive (Note 13)	(130,035)	(100,267)
Operating accumulated surplus (deficit)	<u>(278,256)</u>	<u>(176,468)</u>
Total accumulated surplus	<u>\$ 6,338,557</u>	<u>\$ 6,757,771</u>

12. Employee Future Benefits - Accrued Severance Pay

	<u>2017</u>	<u>2016</u>
Accrued benefit liability, beginning of year	\$ 786,337	\$ 687,248
Benefits expense		
Current service cost	82,499	84,296
Interest expense	22,740	20,366
Amortization of gain in period	(7,146)	(5,573)
Benefits paid	<u>(37,273)</u>	<u>-</u>
Accrued benefit liability, end of year	847,157	786,337
Unamortized actuarial loss (gain)	<u>(120,161)</u>	<u>(140,127)</u>
Accrued benefit obligation, end of year	<u>726,996</u>	<u>646,210</u>
Accrued benefit liability according to employee groups		
Teachers	734,778	669,746
Board employees	101,637	106,986
Student assistants	<u>10,742</u>	<u>9,605</u>
Total accrued benefit liability, end of year	<u>\$ 847,157</u>	<u>\$ 786,337</u>

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Discount rate - benefit cost (%)	3.25	3.40	3.35
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 NON-CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017**

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>2017</u>	<u>2016</u>
Executive staff paid leave	\$ 130,035	\$ 100,267
Employee vacation pay	<u>21,239</u>	<u>98,217</u>
	<u>\$ 151,274</u>	<u>\$ 198,484</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, 2017**

Revenues	<u>Budget 2017</u>	<u>Actual 2017</u>	<u>Actual 2016</u>
Grants - Official Languages in Education			
Regular projects	\$ 850,000	\$ 850,000	\$ 840,216
	<u>850,000</u>	<u>850,000</u>	<u>840,216</u>
Provincial government grants			
Regular operating grants	1,528,500	1,432,379	1,587,521
Acquisition of capital assets - buildings and land	454,500	119,387	-
Major renovations to buildings	400,000	899,384	364,637
Special grants			
Official language monitor	44,000	51,640	55,879
Language rights support program	-	-	24,519
Communication tech (Powerschool)	15,000	1,568	36,418
Other	146,000	342,790	598,829
Salaries and benefits			
Director and Assistant Director	294,000	239,599	250,165
Regular teachers	4,070,000	3,837,081	3,806,120
Substitute teachers	190,000	206,477	188,544
Student assistants	100,000	139,412	108,691
Senior Education Officer	126,000	129,157	131,625
Pupil transportation			
Contracted	<u>690,600</u>	<u>786,768</u>	<u>719,389</u>
	<u>8,058,600</u>	<u>8,185,642</u>	<u>7,872,337</u>
Ancillary Services			
Revenues from rental of residences	-	629	9,375
Revenues from rental of schools and facilities - Grand-Vents	102,500	102,371	99,665
Other rental - ARCO - West Coast	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
	<u>127,500</u>	<u>128,000</u>	<u>134,040</u>
Miscellaneous			
Interest on investments	500	13	-
Other - sundry	<u>3,000</u>	<u>2,605</u>	<u>-</u>
	<u>3,500</u>	<u>2,618</u>	<u>-</u>
Total revenues	<u>\$ 9,039,600</u>	<u>\$ 9,166,260</u>	<u>\$ 8,846,593</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 2 - ADMINISTRATION EXPENDITURES
YEAR ENDED JUNE 30, 2017**

	<u>Budget 2017</u>	<u>Actual 2017</u>	<u>Actual 2016</u>
Salaries and benefits			
Director and Assistant Director	\$ 294,000	\$ 263,509	\$ 255,159
Board office personnel	96,000	98,576	99,413
Office supplies	3,500	1,085	3,250
Replacement furniture and equipment	6,500	4,919	4,954
Postage	4,000	3,147	2,689
Telephone/internet	15,000	11,406	9,810
Office equipment rentals and repairs	10,000	6,797	3,874
Bank charges	3,750	7,032	5,988
Repairs and maintenance - office buildings	3,500	3,397	2,680
Travel	18,500	30,683	11,444
Board meeting expenses	18,500	25,675	15,971
Professional fees	48,000	169,178	237,392
Advertising - recruitment	3,500	11,501	4,185
Membership dues	10,000	7,414	11,213
Municipal service fees	1,000	-	-
Relocation expenses	7,000	19,555	-
Miscellaneous	1,100	780	7,423
Amortization	15,000	4,685	10,890
Training	3,400	9,647	429
Insurance	<u>750</u>	<u>1,104</u>	<u>56</u>
Total administrative expenditures	<u>\$ 563,000</u>	<u>\$ 680,090</u>	<u>\$ 686,820</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 3 - INSTRUCTIONAL EXPENDITURES
YEAR ENDED JUNE 30, 2017**

	<u>Budget 2017</u>	<u>Actual 2017</u>	<u>Actual 2016</u>
Instructional salaries (gross)			
Teachers' salaries			
Regular	\$ 3,400,000	\$ 3,197,163	\$ 3,086,470
Substitutes	190,000	202,525	164,506
Senior Education Officer	126,000	135,016	131,625
Board pay	2,000	4,579	16,418
Employee benefits - general	590,000	548,442	675,530
Employee benefits - sick leave and severance	-	125,938	129,156
School secretaries - salaries and benefits	167,500	156,094	174,547
Payroll tax	80,000	85,950	83,357
Other - salaries and benefits			
- program co-ordinators	150,000	160,154	93,756
Other - salaries and benefits - student assistants	<u>100,000</u>	<u>139,792</u>	<u>93,394</u>
	<u>4,805,500</u>	<u>4,755,653</u>	<u>4,648,759</u>
Instructional materials			
General supplies	21,500	20,361	27,331
Teaching aids	<u>32,500</u>	<u>38,204</u>	<u>30,026</u>
	<u>54,000</u>	<u>58,565</u>	<u>57,357</u>
Instructional furniture and equipment			
Replacement	18,500	26,015	15,508
Rentals and repairs	<u>7,500</u>	<u>7,650</u>	<u>6,700</u>
	<u>26,000</u>	<u>33,665</u>	<u>22,208</u>
Instructional staff travel			
Program co-coordinators	7,000	6,614	4,914
Teachers' travel	16,500	64,942	29,766
In-service and conferences	<u>2,000</u>	<u>2,311</u>	<u>1,102</u>
	<u>25,500</u>	<u>73,867</u>	<u>35,782</u>
Other instructional costs			
French monitor program	50,000	56,233	60,949
Inclusion - support services	50,000	53,410	48,400
Secretaries - training	3,000	-	130
Secretaries - travel	1,000	582	3,408
Secretaries - equipment	3,000	2,742	390
Kinderstart	1,000	320	661
PowerSchool	15,000	1,568	36,418
Art workshop	<u>20,000</u>	<u>1,060</u>	<u>25</u>
	<u>143,000</u>	<u>115,915</u>	<u>150,381</u>
Amortization	<u>57,500</u>	<u>26,747</u>	<u>39,536</u>
Total instruction expenditures	<u>\$ 5,111,500</u>	<u>\$ 5,064,412</u>	<u>\$ 4,954,023</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 4 - OPERATIONS AND MAINTENANCE EXPENDITURES (SCHOOLS)
YEAR ENDED JUNE 30, 2017**

	<u>Budget 2017</u>	<u>Actual 2017</u>	<u>Actual 2016</u>
Salaries - janitorial	\$ 280,000	\$ 294,206	\$ 280,461
Salaries - maintenance	80,000	57,985	96,663
Electricity	160,000	116,160	155,915
Municipal service fees/garbage removal	22,000	22,255	30,381
Telephone	45,000	86,762	62,493
Vehicle operating and travel	21,500	14,748	27,624
Janitorial supplies	20,000	22,967	22,053
Janitorial equipment	2,500	1,585	3,185
Major renovations to buildings - refundable	400,000	703,849	364,193
Minor refundable repairs and maintenance - buildings	40,000	41,917	38,686
Minor repairs and maintenance - buildings	45,000	114,730	89,375
Repairs and maintenance - equipment	26,000	18,079	36,748
Snow clearing	110,000	132,217	125,720
Other - training	4,000	271	250
Other - security systems	2,500	2,787	1,719
Amortization	<u>375,000</u>	<u>406,370</u>	<u>406,776</u>
Total operations and maintenance	\$ <u>1,633,500</u>	\$ <u>2,036,888</u>	\$ <u>1,742,242</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 5 - PUPIL TRANSPORTATION EXPENDITURES
YEAR ENDED JUNE 30, 2017**

	<u>Budget 2017</u>	<u>Actual 2017</u>	<u>Actual 2016</u>
Contracted services			
Regular transportation	\$ 690,600	\$ 786,768	\$ 719,404
Extracurricular busing	<u>1,500</u>	<u>7,795</u>	<u>1,815</u>
Pupil transportation expenditures	<u>\$ 692,100</u>	<u>\$ 794,563</u>	<u>\$ 721,219</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 6 - ANCILLARY SERVICES AND MISCELLANEOUS EXPENDITURES
YEAR ENDED JUNE 30, 2017**

	<u>Budget 2017</u>	<u>Actual 2017</u>	<u>Actual 2016</u>
Ancillary Service Expenditures			
Operation of teachers' residences	\$ -	\$ -	\$ 20,600
Other - Community Centre operations	182,500	156,880	172,214
Amortization	<u>7,000</u>	<u>2,641</u>	<u>3,640</u>
Total ancillary services	<u>189,500</u>	<u>159,521</u>	<u>196,454</u>
Total ancillary services and misc. expenses	<u>\$ 189,500</u>	<u>\$ 159,521</u>	<u>\$ 196,454</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 7 - DETAILS OF CAPITAL ASSETS
YEAR ENDED JUNE 30, 2017**

	<u>Cost</u> <u>2016</u>	<u>Additions</u> <u>2017</u>	<u>Cost</u> <u>2017</u>	<u>Accumulated</u> <u>Amortization</u> <u>2017</u>	<u>Net Book</u> <u>Value</u> <u>2017</u>	<u>Net Book</u> <u>Value</u> <u>2016</u>
Land and Sites						
Land and Sites	\$ 125,000	\$ -	\$ 125,000	\$ -	\$ 125,000	\$ 125,000
Buildings						
Schools	14,260,778	262,413	14,523,191	6,658,192	7,864,999	7,951,030
Administration	-	-	-	-	-	-
	<u>14,260,778</u>	<u>262,413</u>	<u>14,523,191</u>	<u>6,658,192</u>	<u>7,864,999</u>	<u>7,951,030</u>
Furniture and Equipment						
Schools	690,038	-	690,038	642,179	47,859	74,606
Administration	118,956	-	118,956	118,569	387	1,065
Other - Centre des Grands-Vents	67,036	-	67,036	55,084	11,952	14,593
	<u>876,030</u>	<u>-</u>	<u>876,030</u>	<u>815,832</u>	<u>60,198</u>	<u>90,264</u>
Computers						
Schools	636,446	-	636,446	598,075	38,371	96,297
Administration	257,304	-	257,304	256,480	824	4,830
	<u>893,750</u>	<u>-</u>	<u>893,750</u>	<u>854,555</u>	<u>39,195</u>	<u>101,127</u>
Total Capital Assets	<u>\$16,155,558</u>	<u>\$ 262,413</u>	<u>\$16,417,971</u>	<u>\$ 8,328,579</u>	<u>\$ 8,089,392</u>	<u>\$ 8,267,421</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 8 - PUPIL SERVICES - OFFICIAL LANGUAGES IN EDUCATION PROJECTS
YEAR ENDED JUNE 30, 2017**

	<u>Budget 2017</u>	<u>Actual 2017</u>	<u>Actual 2016</u>
Language recovery	\$ 320,000	\$ 308,558	\$ 343,440
School programs co-ordination	111,500	137,498	110,878
Student support services	110,500	107,187	100,531
Art and cultural programming	59,000	46,523	55,279
Principal and teacher training	58,000	84,021	49,959
Promotion and communications services	60,000	40,319	58,164
Federal project administration	45,000	50,640	53,581
Technology support services	50,000	55,000	56,398
Teacher recruitment and retention	30,000	10,806	7,148
Educational resource centre	<u>6,000</u>	<u>9,448</u>	<u>7,839</u>
Total pupil services - Official Languages in Education Projects	\$ <u>850,000</u>	\$ <u>850,000</u>	\$ <u>843,217</u>

CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2017

	<u>2017</u>	<u>2016</u>
1. Prepaid Expenses		
Workers' compensation commission	\$ 9,094	\$ 8,533
Other	<u>7,416</u>	<u>6,312</u>
Total prepaid expenses	<u>\$ 16,510</u>	<u>\$ 14,845</u>