

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR  
NON-CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2018**

## CONTENTS

	<b>PAGE</b>
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

6 Dec 2018

Date Signed



Signature of the Director of Education - Ms. Kim Christianson

le 10 décembre 2018

Date Signed

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

65, chemin Ridge | Saint Jean (NL) | A1B 4P5 | Telephone (709) 722-6324 | Telecopieur (709) 722-6325 | www.csfp.nl.ca | conseil@csfp.nl.ca

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of the 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, 2018 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, 2018, 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 3, 2018



Chartered Professional Accountants

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL  
DE TERRE-NEUVE-ET-LABRADOR  
NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2018**

**FINANCIAL ASSETS**

	<u>2018</u>	<u>2017</u>
Bank	\$ 16,401	\$ 228,370
Short term investments	5,030	5,030
Accounts receivable (Note 8)	828,359	678,063
Harmonized sales tax receivable	<u>54,362</u>	<u>34,512</u>
	<u>904,152</u>	<u>945,975</u>

**FINANCIAL LIABILITIES**

Due to the Government of Newfoundland and Labrador	303,594	284,279
Accounts payable and accruals (Note 9)	134,547	213,250
Summer pay liability (Note 4)	593,239	563,388
Deferred revenue	90,172	82,142
Repayable deposits (Note 6)	18,322	5,030
Employee future benefits		
Accrued severance pay (Note 12)	956,253	847,157
Accrued sick leave (Note 7)	596,478	566,801
Other (Note 13)	<u>185,121</u>	<u>151,274</u>
	<u>2,877,726</u>	<u>2,713,321</u>
<b>Net Debt</b>	<u>(1,973,574)</u>	<u>(1,767,346)</u>

**NON-FINANCIAL ASSETS**

Capital assets (Schedule 7)	8,151,664	8,089,392
Prepaid expenses (Supp. info 1)	<u>22,006</u>	<u>16,511</u>
	<u>8,173,670</u>	<u>8,105,903</u>
<b>Accumulated surplus (Note 11)</b>	<u>\$ 6,200,096</u>	<u>\$ 6,338,557</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, 2018**

	<u>Budget 2018</u>	<u>Actual 2018</u>	<u>Actual 2017</u>
<b>Revenue (Schedule 1)</b>			
Provincial Government Grants	\$ 8,831,850	\$ 9,095,544	\$ 8,185,642
Grants - Official Languages in Education Projects	850,000	850,000	850,000
Ancillary Services	127,500	130,923	128,000
Miscellaneous	<u>5,500</u>	<u>726</u>	<u>2,618</u>
<b>Total revenue</b>	<u>9,814,850</u>	<u>10,077,193</u>	<u>9,166,260</u>
<b>Expenditures</b>			
Administration (Schedule 2)	620,100	674,257	680,090
Instruction (Schedule 3)	4,915,250	5,412,680	5,064,412
Operations and Maintenance (Schedule 4)	1,849,000	1,645,468	2,036,888
Pupil Transportation (Schedule 5)	1,403,000	1,460,555	794,563
Ancillary Services (Schedule 6)	177,500	172,694	159,521
Pupil Services - Official Languages in Education Projects (Schedule 8)	<u>850,000</u>	<u>850,000</u>	<u>850,000</u>
<b>Total expenditure</b>	<u>9,814,850</u>	<u>10,215,654</u>	<u>9,585,474</u>
Excess (deficit) expenditures over revenue	-	(138,461)	(419,214)
<b>Accumulated surplus, beginning of year</b>	<u>6,338,557</u>	<u>6,338,557</u>	<u>6,757,771</u>
<b>Accumulated surplus, end of year (Note 11)</b>	<u>\$ 6,338,557</u>	<u>\$ 6,200,096</u>	<u>\$ 6,338,557</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, 2018**

	<u>Budget 2018</u>	<u>Actual 2018</u>	<u>Actual 2017</u>
Excess (deficit) of expenses over revenue	\$ -	\$ (138,461)	\$ (419,214)
Acquisition of tangible capital assets	-	(507,745)	(262,413)
Amortization of tangible capital assets	-	445,474	440,442
Net change in prepaid expenses	<u>-</u>	<u>(5,496)</u>	<u>(1,666)</u>
Change in net debt	-	(206,228)	(242,851)
Net debt, beginning of year	<u>(1,767,346)</u>	<u>(1,767,346)</u>	<u>(1,524,495)</u>
Net debt, end of year	<u>\$ (1,767,346)</u>	<u>\$ (1,973,574)</u>	<u>\$ (1,767,346)</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, 2018**

<b>Cash from (used for)</b>	<u>2018</u>	<u>2017</u>
<b>Operating Transactions</b>		
Excess (deficit) of expenditures over revenue	\$ (138,461)	\$ (419,214)
Items not affecting cash		
Amortization	445,474	440,442
Accounts receivable	(150,296)	139,893
Harmonized sales tax receivable	(19,850)	36,022
Prepaid expenses	(5,495)	(1,665)
Due to Government of Newfoundland and Labrador	19,315	70,750
Accounts payable and accruals	(78,703)	140,645
Repayable deposits	13,292	(5,152)
Summer pay liability	29,851	8,011
Accrued severance pay	109,096	60,820
Accrued sick leave	29,677	27,845
Other employee future benefits	33,847	(47,210)
Deferred revenue	<u>8,029</u>	<u>(242,053)</u>
	<u>295,776</u>	<u>209,134</u>
<b>Capital asset transactions</b>		
Government purchase	(589,741)	(119,387)
Additions to capital assets	<u>81,996</u>	<u>(143,026)</u>
	<u>(507,745)</u>	<u>(262,413)</u>
<b>Investing activities</b>		
Short term investments	<u>-</u>	<u>5,152</u>
<b>Increase (decrease) in cash</b>	(211,969)	(48,127)
<b>Cash, beginning of year</b>	<u>228,370</u>	<u>276,497</u>
<b>Cash, end of year</b>	<u>\$ 16,401</u>	<u>\$ 228,370</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, 2018**

**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, 2018**

- 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 will also receive payouts of severance pay in fiscal 2018-19. The entitlement to severance will end for these classes of employees. As of June 30, 2018, the Board's teacher employees' severance entitlement remains unchanged. In their case, severance pay vests after 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, 2018**

**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 \$593,239 in Accounts Receivable (2017 - \$563,388).

**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. These deposits earn interest at market rates. The balance as at June 30, 2018 is payable as follows:

2018	2,441
2019	5,599
2020	2,141
2021	<u>8,141</u>
Total:	<u>\$ 18,322</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL  
DE TERRE-NEUVE-ET-LABRADOR  
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018**

**7. Employee Future Benefits - Accrued Sick Leave**

	<u>2018</u>	<u>2017</u>
Accrued benefit liability, beginning of year	\$ 566,801	\$ 538,956
Benefits expense		
Current service cost	70,121	67,213
Interest expense	18,702	18,418
Amortization of loss in period	1,334	933
Benefits paid	<u>(60,480)</u>	<u>(58,719)</u>
<b>Total accrued benefit liability, end of year</b>	<b>596,478</b>	<b>566,801</b>
Unamortized actuarial experience loss (gain)	<u>(64,081)</u>	<u>3,795</u>
<b>Total accrued benefit obligation</b>	<b><u>532,397</u></b>	<b><u>570,596</u></b>
Accrued benefit liability according to employee groups		
Teachers	529,032	501,946
Board employees	47,204	45,513
Student assistants	<u>20,242</u>	<u>19,342</u>
<b>Total accrued benefit liability, end of year</b>	<b><u>\$ 596,478</u></b>	<b><u>\$ 566,801</u></b>

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>
Discount rate - benefit cost (%)	3.20	3.25	3.40
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, 2018**

<b>8. Accounts Receivable</b>	<u>2018</u>	<u>2017</u>
Provincial government	\$ 205,052	\$ 26,087
Provincial government - Summer pay - teachers	593,239	563,388
Provincial government - Transportation	-	-
Federal government	1,133	37,478
Rent	25,512	41,398
Travel advances and miscellaneous	3,423	-
Provincial government construction grants	-	9,712
	<u>\$ 828,359</u>	<u>\$ 678,063</u>
<b>9. Accounts Payable and Accrued Liabilities</b>	<u>2018</u>	<u>2017</u>
Trade payables	\$ 29,946	\$ 174,855
Accrued liabilities	<u>104,601</u>	<u>38,395</u>
	<u>\$ 134,547</u>	<u>\$ 213,250</u>
<b>10. Expenses by Object</b>	<u>2018</u>	<u>2017</u>
Salaries	\$ 5,509,291	\$ 5,284,063
Employee benefits	1,128,357	922,872
Supplies and services	2,815,769	2,554,221
Contract services and fees	200,069	254,454
Training	99,735	112,023
Rentals	15,019	14,213
Amortization	445,473	440,443
Interest	<u>1,941</u>	<u>3,185</u>
	<u>\$ 10,215,654</u>	<u>\$ 9,585,474</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL  
DE TERRE-NEUVE-ET-LABRADOR  
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018**

**11. Breakdown of Accumulated Surplus**

	<u>2018</u>	<u>2017</u>
<b>Year end composition</b>		
Restricted reserve - Centre des Grands-Vents (Note 14)	\$ 42,554	\$ 42,554
Net investment in capital assets	8,151,664	8,089,392
Unfunded accrued sick leave (Note 7)	(596,478)	(566,801)
Unfunded accrued employee severance pay	(931,307)	(818,297)
Unfunded paid leave - executive (Note 13)	(155,370)	(130,035)
Operating accumulated surplus (deficit)	<u>(310,967)</u>	<u>(278,256)</u>
<b>Total accumulated surplus</b>	<b>\$ <u>6,200,096</u></b>	<b>\$ <u>6,338,557</u></b>

**12. Employee Future Benefits - Accrued Severance Pay**

	<u>2018</u>	<u>2017</u>
Accrued benefit liability, beginning of year	\$ 847,157	\$ 786,337
Benefits expense		
Current service cost	84,991	82,499
Interest expense	25,035	22,740
Amortization of gain in period	(6,314)	(7,146)
Settlement loss	30,525	-
Settlement adjustment on unamortized loss	1,287	-
Benefits paid	<u>(26,428)</u>	<u>(37,273)</u>
<b>Accrued benefit liability, end of year</b>	<b>956,253</b>	<b>847,157</b>
Unamortized actuarial loss (gain)	<u>(197,101)</u>	<u>(120,161)</u>
<b>Accrued benefit obligation, end of year</b>	<b><u>759,152</u></b>	<b><u>726,996</u></b>
Accrued benefit liability according to employee groups		
Teachers	820,898	734,778
Board employees	130,355	101,637
Student assistants	<u>5,000</u>	<u>10,742</u>
<b>Total accrued benefit liability, end of year</b>	<b>\$ <u>956,253</u></b>	<b>\$ <u>847,157</u></b>

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>
Discount rate - benefit cost (%)	3.20	3.25	3.40
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, 2018**

**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>2018</u>	<u>2017</u>
Executive staff paid leave	\$ 155,370	\$ 130,035
Employee vacation pay	<u>29,751</u>	<u>21,239</u>
	<u>\$ 185,121</u>	<u>\$ 151,274</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, 2018**

	<u>Budget 2018</u>	<u>Actual 2018</u>	<u>Actual 2017</u>
<b>Revenues</b>			
<b>Grants - Official Languages in Education</b>			
Regular projects	\$ <u>850,000</u>	\$ <u>850,000</u>	\$ <u>850,000</u>
	<u>850,000</u>	<u>850,000</u>	<u>850,000</u>
<b>Provincial government grants</b>			
Regular operating grants	1,954,600	2,002,180	1,432,379
Acquisition of capital assets - buildings and land	435,000	250,737	119,387
Major renovations to buildings	300,000	1,174	899,384
Special grants			
Official language monitor	9,000	3,133	51,640
Communication tech (Powerschool)	-	21,520	1,568
Other	147,250	391,857	342,790
Salaries and benefits			
Director and Assistant Director	325,000	309,656	239,599
Regular teachers	3,835,000	4,219,891	3,837,081
Substitute teachers	200,000	224,012	206,477
Student assistants	100,000	87,217	139,412
Senior Education Officer	126,000	127,418	129,157
Pupil transportation			
Contracted	<u>1,400,000</u>	<u>1,456,749</u>	<u>786,768</u>
	<u>8,831,850</u>	<u>9,095,544</u>	<u>8,185,642</u>
<b>Ancillary Services</b>			
Revenues from rental of residences	-	-	629
Revenues from rental of schools and facilities - Grand-Vents	102,500	105,923	102,371
Other rental - ARCO - West Coast	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
	<u>127,500</u>	<u>130,923</u>	<u>128,000</u>
<b>Miscellaneous</b>			
Interest on investments	250	-	13
Other - sundry	<u>5,250</u>	<u>726</u>	<u>2,605</u>
	<u>5,500</u>	<u>726</u>	<u>2,618</u>
<b>Total revenues</b>	<u>\$ <u>9,814,850</u></u>	<u>\$ <u>10,077,193</u></u>	<u>\$ <u>9,166,260</u></u>



**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL  
DE TERRE-NEUVE-ET-LABRADOR  
SCHEDULE 2 - ADMINISTRATION EXPENDITURES  
YEAR ENDED JUNE 30, 2018**

	<u>Budget 2018</u>	<u>Actual 2018</u>	<u>Actual 2017</u>
Salaries and benefits			
Director and Assistant Director	\$ 325,000	\$ 328,016	\$ 263,509
Board office personnel	97,500	64,359	98,576
Office supplies	3,500	2,696	1,085
Replacement furniture and equipment	3,500	5,945	4,919
Postage	3,500	2,843	3,147
Telephone/internet	12,500	11,992	11,406
Office equipment rentals and repairs	8,000	5,760	6,797
Bank charges	6,000	7,835	7,032
Repairs and maintenance - office buildings	2,000	-	3,397
Travel	35,000	43,108	30,683
Board meeting expenses	22,500	16,423	25,675
Professional fees	67,850	137,652	169,178
Advertising - recruitment	9,500	10,271	11,501
Membership dues	5,000	17,007	7,414
Municipal service fees	-	330	-
Relocation expenses	7,000	10,233	19,555
Miscellaneous	1,000	1,683	780
Amortization	5,000	1,211	4,685
Training	5,000	5,968	9,647
Insurance	<u>750</u>	<u>925</u>	<u>1,104</u>
<b>Total administrative expenditures</b>	<b><u>\$ 620,100</u></b>	<b><u>\$ 674,257</u></b>	<b><u>\$ 680,090</u></b>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL  
DE TERRE-NEUVE-ET-LABRADOR  
SCHEDULE 3 - INSTRUCTIONAL EXPENDITURES  
YEAR ENDED JUNE 30, 2018**

	<u>Budget 2018</u>	<u>Actual 2018</u>	<u>Actual 2017</u>
<b>Instructional salaries</b>			
Teachers' salaries			
Regular	\$ 3,200,000	\$ 3,450,743	\$ 3,197,163
Substitutes	200,000	219,809	202,525
Senior Education Officer	126,000	133,763	135,016
Board pay	4,500	8,047	4,579
Employee benefits - general	550,000	685,400	548,442
Employee benefits - sick leave and severance	-	138,773	125,938
School secretaries - salaries and benefits	222,000	218,504	156,094
Payroll tax	85,000	89,510	85,950
Other - salaries and benefits			
- program co-ordinators	169,000	120,843	160,154
Other - salaries and benefits - student assistants	<u>100,000</u>	<u>86,288</u>	<u>139,792</u>
	<u>4,656,500</u>	<u>5,151,680</u>	<u>4,755,653</u>
<b>Instructional materials</b>			
General supplies	21,500	31,453	20,361
Resource center materials - reimbursable	-	8,582	-
Teaching aids - reimbursable	-	6,411	-
Teaching aids	<u>30,000</u>	<u>34,987</u>	<u>38,204</u>
	<u>51,500</u>	<u>81,433</u>	<u>58,565</u>
<b>Instructional furniture and equipment</b>			
Replacement	45,000	32,725	26,015
Rentals and repairs	<u>10,000</u>	<u>9,628</u>	<u>7,650</u>
	<u>55,000</u>	<u>42,353</u>	<u>33,665</u>
<b>Instructional staff travel</b>			
Program co-coordinators	18,000	6,854	6,614
Teachers' travel	25,000	30,086	64,942
In-service and conferences	<u>2,000</u>	<u>2,805</u>	<u>2,311</u>
	<u>45,000</u>	<u>39,745</u>	<u>73,867</u>
<b>Other instructional costs</b>			
French monitor program	10,000	3,396	56,233
Commission scolaire du Littoral services	51,500	32,476	53,410
Secretaries - training	4,000	5,860	-
Secretaries - travel	1,000	496	582
Secretaries - equipment	2,500	-	2,742
Kinderstart	750	726	320
PowerSchool	-	25,869	1,568
Art workshop	<u>10,000</u>	<u>951</u>	<u>1,060</u>
	<u>79,750</u>	<u>69,774</u>	<u>115,915</u>
<b>Amortization</b>	<u>27,500</u>	<u>27,695</u>	<u>26,747</u>
<b>Total instruction expenditures</b>	<u>\$ 4,915,250</u>	<u>\$ 5,412,680</u>	<u>\$ 5,064,412</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL  
DE TERRE-NEUVE-ET-LABRADOR  
SCHEDULE 4 - OPERATIONS AND MAINTENANCE EXPENDITURES (SCHOOLS)  
YEAR ENDED JUNE 30, 2018**

	<u>Budget 2018</u>	<u>Actual 2018</u>	<u>Actual 2017</u>
Salaries - janitorial	\$ 340,000	\$ 369,624	\$ 294,206
Salaries - maintenance	95,000	70,811	57,985
Electricity	175,000	168,887	116,160
Heating oil	50,000	74,099	-
Municipal service fees/garbage removal	22,000	45,457	22,255
Telephone	97,500	97,325	86,762
Vehicle operating and travel	21,500	11,100	14,748
Janitorial supplies	27,500	35,286	22,967
Janitorial equipment	6,000	8,412	1,585
Major renovations to buildings - refundable	300,000	27,132	703,849
Minor refundable repairs and maintenance - buildings	40,000	-	41,917
Minor repairs and maintenance - buildings	70,000	108,954	114,730
Computer equipment replacement	32,500	35,318	18,079
Snow clearing	165,000	174,122	132,217
Other - training	4,000	300	271
Other - security systems	3,000	4,714	2,787
Amortization	<u>400,000</u>	<u>413,927</u>	<u>406,370</u>
<b>Total operations and maintenance</b>	<b><u>\$ 1,849,000</u></b>	<b><u>\$ 1,645,468</u></b>	<b><u>\$ 2,036,888</u></b>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL  
DE TERRE-NEUVE-ET-LABRADOR  
SCHEDULE 5 - PUPIL TRANSPORTATION EXPENDITURES  
YEAR ENDED JUNE 30, 2018**

	<u>Budget 2018</u>	<u>Actual 2018</u>	<u>Actual 2017</u>
<b>Contracted services</b>			
Regular transportation	\$ 1,400,000	\$ 1,456,749	\$ 786,768
Extracurricular busing	<u>3,000</u>	<u>3,806</u>	<u>7,795</u>
<b>Pupil transportation expenditures</b>	<u>\$ 1,403,000</u>	<u>\$ 1,460,555</u>	<u>\$ 794,563</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL  
DE TERRE-NEUVE-ET-LABRADOR  
SCHEDULE 6 - ANCILLARY SERVICE EXPENDITURES  
YEAR ENDED JUNE 30, 2018**

	<u>Budget 2018</u>	<u>Actual 2018</u>	<u>Actual 2017</u>
<b>Ancillary Service Expenditures</b>			
<b>Community Centre operations- Centre des Grands-Vents</b>			
Salaries - janitorial	\$ 46,000	\$ 45,463	\$ 52,510
Communications	21,000	12,585	10,702
Operations	99,900	101,796	87,083
Equipment and supplies	<u>8,100</u>	<u>10,209</u>	<u>6,585</u>
	<u>175,000</u>	<u>170,053</u>	<u>156,880</u>
Amortization	<u>2,500</u>	<u>2,641</u>	<u>2,641</u>
<b>Total ancillary services</b>	<u>177,500</u>	<u>172,694</u>	<u>159,521</u>
 <b>Total ancillary service expenses</b>	 <u>\$ 177,500</u>	 <u>\$ 172,694</u>	 <u>\$ 159,521</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL  
DE TERRE-NEUVE-ET-LABRADOR  
SCHEDULE 7 - DETAILS OF CAPITAL ASSETS  
YEAR ENDED JUNE 30, 2018**

	Cost 2017	Additions 2018	Cost 2018	Accumulated Amortization 2018	Net Book Value 2018	Net Book Value 2017
<b>Land and Sites</b>						
Land and Sites	\$ 125,000	\$ -	\$ 125,000	\$ -	\$ 125,000	\$ 125,000
<b>Buildings</b>						
Schools	14,523,191	250,737	14,773,928	7,012,906	7,761,022	7,864,999
Leasehold improvements	-	75,159	75,159	15,032	60,127	-
	<u>14,523,191</u>	<u>325,896</u>	<u>14,849,087</u>	<u>7,027,938</u>	<u>7,821,149</u>	<u>7,864,999</u>
<b>Furniture and Equipment</b>						
Schools	690,038	121,928	811,966	669,874	142,092	47,859
Administration	118,956	-	118,956	118,956	-	387
Other - Centre des Grands-Vents	67,036	-	67,036	57,724	9,312	11,952
	<u>876,030</u>	<u>121,928</u>	<u>997,958</u>	<u>846,554</u>	<u>151,404</u>	<u>60,198</u>
<b>Computers</b>						
Schools	636,446	59,921	696,367	642,256	54,111	38,371
Administration	257,304	-	257,304	257,304	-	824
	<u>893,750</u>	<u>59,921</u>	<u>953,671</u>	<u>899,560</u>	<u>54,111</u>	<u>39,195</u>
<b>Total Capital Assets</b>	<u>\$16,417,971</u>	<u>\$ 507,745</u>	<u>\$16,925,716</u>	<u>\$ 8,774,052</u>	<u>\$ 8,151,664</u>	<u>\$ 8,089,392</u>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL  
DE TERRE-NEUVE-ET-LABRADOR**  
**SCHEDULE 8 - PUPIL SERVICES - OFFICIAL LANGUAGES IN EDUCATION PROJECTS**  
**YEAR ENDED JUNE 30, 2018**

	<u>Budget 2018</u>	<u>Actual 2018</u>	<u>Actual 2017</u>
Language recovery	\$ 320,000	\$ 241,686	\$ 308,558
School programs co-ordination	116,500	103,378	137,498
Teacher aides	110,500	126,759	107,187
Art and cultural programming	59,000	63,736	46,523
Principal and teacher training	63,500	71,609	84,021
Promotion and communications services	60,000	104,373	40,319
Federal project administration	45,000	59,223	50,640
Technology support services	45,000	53,760	55,000
Teacher recruitment and retention	24,500	12,130	10,806
Educational resource centre	<u>6,000</u>	<u>13,346</u>	<u>9,448</u>
<b>Total pupil services - Official Languages in Education Projects</b>	<b>\$ <u>850,000</u></b>	<b>\$ <u>850,000</u></b>	<b>\$ <u>850,000</u></b>

**CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL  
DE TERRE-NEUVE-ET-LABRADOR  
SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2018**

	<u>2018</u>	<u>2017</u>
<b>1. Prepaid Expenses</b>		
Workers' compensation - WorkplaceNL	\$ 11,723	\$ 9,094
Prepaid meeting expenses	3,997	-
Other	<u>6,286</u>	<u>7,417</u>
<b>Total prepaid expenses</b>	<u>\$ 22,006</u>	<u>\$ 16,511</u>