

PERFORMANCE-BASED ANNUAL REPORT 2011-2012



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MESSAGE FROM THE CHAIR

St. John's, December 20, 2012

Honourable Clyde Jackman, MHA
Minister of Education
Department of Education
P.O. Box 8700
St. John's, NL A1B 4J6

Subject: Performance-based Annual Report 2011-12

Dear Minister:

In compliance with the *Transparency and Accountability Act* requirements for "Category 1" entities, please accept the 2011-2012 Annual Performance Report of the Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador (CSFP).

CSFP's mandate is defined by sections 97 and 98 of the *Schools Act, 1997*, which gives CSFP the powers and duties set out in sections 75 and 76 of that Act with certain amendments and additions (Appendix 1). In short, CSFP is responsible for all aspects of French-first-language education from kindergarten to Grade 12 for the children of right-holders in Newfoundland and Labrador.

Throughout the 2011-2012 school year, the CSFP, working with the district office, supported the strategic directions of Government as communicated by the Minister of Education. The CSFP's three areas of development were set out in the strategic plan tabled in the House of Assembly. These three areas of development are 1) improving the quality of education in French; 2) communication and 3) improving organizational efficiency.

The annual performance report summarizes CSFP's achievements from July 1, 2011 to June 30, 2012. My signature below is on behalf of CSFP and indicates its accountability for the results reported in 2011-2012.

Sincerely,

Ali Chaisson
Chair

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

PROFILE OF THE CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL

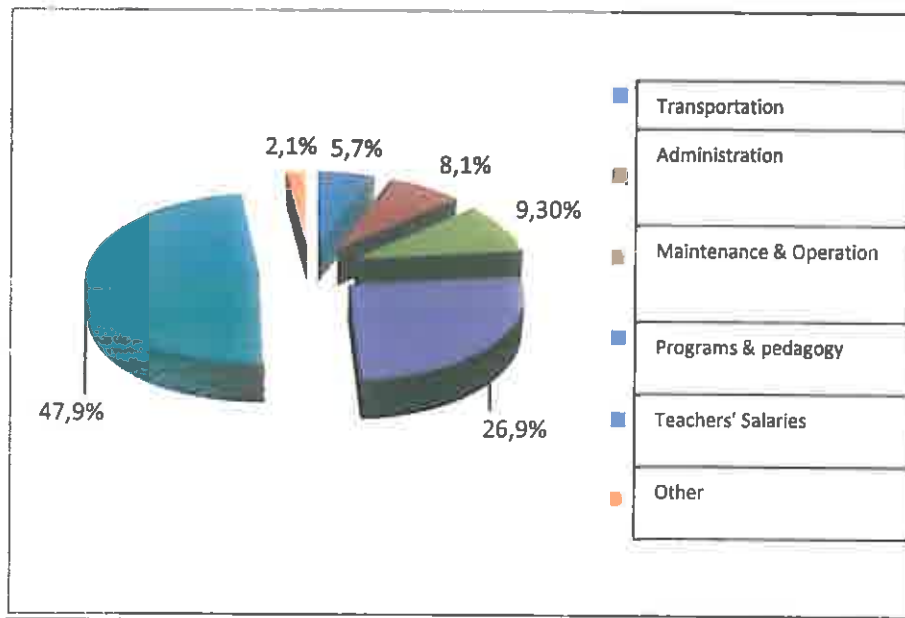
The CSFP administration offices are located in the Centre scolaire et communautaire des Grands-Vents at 65 Ridge Road, St. John's, NL.

As of September 30, 2011, the Conseil scolaire francophone provincial had an enrolment of 306 pupils (136 boys and 170 girls). In addition, CSFP has negotiated an agreement with the Commission scolaire du Littoral in Québec to provide French-language education for eleven (13) Francophone students from the L'Anse-au-Clair area of Labrador.

The Board governs five schools all of which are categorized as small by the Department of Education, with a student population ranging from 26 (Labrador City) to 128 (St. John's). The schools are located in St. John's, Mainland, Cape St. George, Happy Valley - Goose Bay and Labrador City. The distance between the district office and the schools, with the exception of St. John's, is considerable.

The Board had a budget of \$7,634,670 in 2011-2012. Additional information can be found in the Audited Financial Statements (Appendix 2).

BUDGET 2011-12



In 2011-12, CSFP had 82 employees (61 women and 21 men), 51 of which are in rural areas and 31 of which are in an urban centre. Of the 82 employees, 17 are in Labrador and 65 are on the island of Newfoundland.

Distribution of Conseil scolaire francophone provincial Employees

Category	Female	Male	Total
District Office	5	5	10
Teachers	31	8	39
Principals	3	2	5
Other	22	6	28
Total	61	21	82

As of June 30, 2012, nine (9) members sat on the CSFP Board, five women and four men. One position was vacant.

Brenda LeFrançois	St. John's
Ali Chaisson	St. John's
Edna Hall	West Coast
June Rouzes	West Coast
Marc Cormier	West Coast
Vacant	West Coast
Dinah Pitre-Payne	Labrador East
Andy Turnbull	Labrador East
Yves Bastien	Labrador West
Chantal Lecavalier	Labrador West

Vision

The vision of the Conseil scolaire francophone provincial is that of a system of education, defined by the French language and francophone cultures, which supports the success of all students, the building of their identities, their personal fulfillment and their global vision.

Mission

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

Mandate

The mandate of the CSFP is to provide prescribed or approved programs for pre-kindergarten and kindergarten to grade twelve students in the French-first-language school system. Appendix 1 provides a complete list of the duties and powers of the CSFP as cited in the *Schools Act, 1997*.

LINES OF BUSINESS

The CSFP has two lines of business:

1. Programs and Services – Pre-school (i.e., Kinderstart) and Kindergarten to Grade Twelve

French-first-language schools provide children the opportunity to do the Kinderstart program the year before they begin kindergarten as a means of preparing them for the kindergarten program. In addition, in communities where students speak English in the home, French-first-language schools provide children an opportunity to do a French pre-school program. The program's goal is to prepare the children for French kindergarten.

French-first-language schools offer kindergarten to grade 12 programs and courses prescribed or approved by the Department of Education.

As well, depending on the capacity of the school, after-school activities are also provided.

2. Transportation

The CSFP is responsible for providing return transportation for students between their home and the school in accordance with Department of Education regulations.

PARTNERS' CONTRIBUTIONS

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

a) Newfoundland and Labrador Department of Education

The Department of Education is responsible for ensuring compliance with the *Schools Act, 1997*, which defines the roles and duties of school boards. The Department of Education determines the learning programs and develops the administrative and educational regulations that apply to the school boards. The boards are accountable to the Department of Education for the management of programs and services, as well as for the management and administration of human and financial resources. About 84.5% of the CSFP's total budget is acquired from the Department of Education.

b) Canadian Heritage

Canadian Heritage is the federal department responsible for negotiating the federal/provincial agreement for Official Languages in Education (OLE) programs with the Province of Newfoundland and Labrador. This agreement ensures funding for the additional services and programs needed for minority-language education and the promotion of the French language and culture. About 13.6% of the CSFP's total budget comes from these agreements negotiated with Canadian Heritage. All these funds flow through the Department of Education since education is under provincial jurisdiction.

c) Francophone organizations

At the provincial level, agreements with the Fédération des parents francophones de Terre-Neuve-et-Labrador (FPFTNL) remain in force for the delivery of community French recuperation programs. These programs have as their purpose to assist families of French ancestry in minority settings to reclaim their use of the French language through French language training oriented primarily towards the families' children. Additional agreements are in force with the Association communautaire francophone de Saint-Jean (ACFSJ) for the operation of the Centre scolaire et communautaire des Grands-Vents, with the Association régionale de la Côte-Ouest (ARCO) for the operation of the Centre scolaire et communautaire Sainte-Anne, and with the Réseau de développement économique et d'employabilité de Terre-Neuve-et-Labrador (RDÉE TNL) for the development of a Career Day.

d) Canadian Parents for French

This agency supported the CSFP by inviting its students to participate in its public speaking competition.

e) Other agencies

The agreement with the Labrador School Board for sharing school transportation in Happy Valley–Goose Bay and Labrador City remains in effect. Further, an agreement with the Commission scolaire du Littoral of Quebec is maintained so that the Francophone students from the L'Anse-au-Clair area can attend Mgr-Scheffer School in Lourdes-de-Blanc-Sablon, Quebec.

HIGHLIGHTS

Increase in Numbers

The CSFP is pleased to announce that the number of registrants in its schools has increased for the second year in a row, from 266 students in September of 2010 to 306 students in September 2011. This signifies the largest increase in numbers and percentages in the history of the CSFP. This very favorable trend is mostly related to the registrations at École des Grands-Vents in St. John's.

PowerSchool Student Information Management System

The CSFP has implemented this computerized student information management system. Since the CSFP has never before implemented a system such as this, the importance that this project signifies for the improvement of the organizational efficiency is considerable. Two pilot schools were prepared in 2011-2012 and the other three will follow in 2012-2013.

Second Annual Career Day

In collaboration with the Francophone Economic Development Network of Newfoundland and Labrador (RDÉE TNL), the CSFP held its second annual Career Day on February 1 & 2, 2012. This project allowed employers with bilingual workforce needs to share with students at the intermediate and secondary levels the career possibilities for bilingual people in the province. Also, the secondary students were given access to career guidance services. This collaborative working relationship demonstrated progress in support of the government's strategic direction for 2011-14, 'Academic/Learning Foundation', specifically the component of character education programming.

Fine Arts Funding

In 2011-2012, every school in the district availed of funding from the Department of Education's Fine Arts Equipment program to purchase material for the implementation of fine arts programming from K-12. Schools purchased material and resources for Music (instrument, choral, movement), Art and Theater Arts/Drama.

Technology improvements

The CSFP received 13 new interactive whiteboards through two program initiatives of the Government of Newfoundland and Labrador in 2011-2012. These tools were installed in the board's five schools and have had a very positive impact on learning in the district.

Issues and Accomplishment of Objectives (2011-12)

The three strategic issues guided the CSFP's work over the period July 1, 2011 to June 30, 2012. These issues are:

- 1) Improving the Quality of Education in French
- 2) Communication
- 3) Improved Organizational Effectiveness

Issue 1 | One

Improving the Quality of Education in French

The Francophone education system in Newfoundland and Labrador, like many of its minority education counterparts in other provinces of Canada is beset by significant challenges that many of its 'majority' counterparts do not face.

- French cultural identity can be difficult to affirm in largely English milieus.
- Many French schools are isolated geographically from the other schools in the Francophone board.
- In what are usually smaller French-first-language schools, frequently school administrators have no choice but to combine grade-levels due to reduced numbers of students. Many teachers are not familiar with the special pedagogical approaches that such combinations require.
- Smaller French boards are also challenged to develop a 'generalist' approach to many of the education specialties in use in larger 'majority' (English) boards. Such challenges call upon practitioners to be very creative to ensure that the minority francophone boards provide a quality of education at least on par or superior to that offered by English boards.
- A small number of senior high students frequently give rise to significant course choice challenges.
- Many young Francophones choose to leave the French system during the junior high years.

It is in light of these factors that the CSFP must strive to vigorously promote the highest quality educational services possible to encourage right-holders to enroll their children and to see them through their French education to grade 12. This priority is in line with the provincial government's strategic direction of 'Academic/Learning Foundation', specifically the components of student support and academic achievement.

Goal One: By June 30, 2014, the Conseil scolaire francophone provincial will have improved the quality and quantity of its educational services.

Measure : Improved quality and quantity of educational services

Indicators :

- Improved access to educational services
- Improved cultural identity development services
- Improved use of modern technologies

Accomplishment of the targeted objective for 2011-2012

By June 30, 2012, the Conseil scolaire francophone provincial will have initiated a review of the quality and quantity of educational services.

Measure: Initiated review

Indicators:

- Conducted consultations with other Francophone school districts and Francophone learning institutions
- Drafted report
- Conducted professional development sessions with principals on cultural identity development
- Increased the use of modern technologies in teacher professional development

Indicator: Conducted consultations with other Francophone school districts and Francophone learning institutions

During 2011-12, the CSFP conducted consultations with other Francophone school districts and Francophone learning institutions. CSFP representatives consulted with counterparts at two national meetings of teachers and French-language public education officers from francophone school districts and learning institutions in the country.

Three teachers attended the annual conference of the Canadian Association for French-Language Education, in Ottawa, from September 29th to October 1st, 2011. The teachers attended a variety of workshops on topics related to developing students' language skills, integrating culture throughout the curriculum, engaging students in creating school-community partnerships, learning via technology, and engaging students in appreciating and developing their francophone identity. This conference provided opportunities for our teachers to consult and engage with professional colleagues.

Six teachers and the CSFP Programs Coordinator attended the conference of the Grand rassemblement de l'éducation en français (a biennial conference for French first-language educators), from April 26th to 28th, 2012, in Edmonton, Alberta. The theme of this year's conference was the use of technology in the 21st century French-language classroom. Teachers attended workshops dealing with integrating various devices (tablets, smartphones, iPads) in the classroom, the use of social media as a means of meeting curriculum outcomes and creating community, the use of technology in cross-curricular projects and in language-learning, as well as using technology as a means of professional learning. Teachers consulted

with, and shared their learning, with colleagues in staff meetings, through social media and via on-line presentations.

Indicator: Drafted report

The given report was not drafted. Further consultations were required, but due to the impending departure of the Director of Education at the end of March, 2012, it was judged to be more appropriate that the new administration lead this particular element of the board's strategic plan. Furthermore, the optimal time for such work is normally towards the end of the school year and where the new Director was not appointed over that period, it was not practical for the CSFP to generate this report. Finally, due to persistent labour market challenges for senior management positions at minority language school boards, the CSFP was not able to hire another critical staff position – the Senior Education Officer – Programs during 2011-2012. This serious shortage of senior staff placed clear constraints on the ability of the school board to complete all indicators. This report will be drafted in 2012/13.

Indicator: Conducted professional development sessions with principals on cultural identity development

On February 24, 2012, the CSFP conducted a professional development session with its five principals on cultural identity development. This session was given by Mrs. Judith Charest, a consultant in Francophone Cultural Identity Development. Mme Charest has occupied various positions in the area of cultural identity development, including Director for FESFO (Fédération de la jeunesse franco-ontarienne), an organization dedicated to the development of leadership and cultural awareness of Franco-Ontarian youth; coordinator for the development of cultural programming with the Ontario Department of Education; and coordinator of the cultural pedagogy section of the Conseil scolaire francophone de la Colombie-Britannique.

The in-service focused on the role of the principal as an agent of francophone cultural identity development and means by which the curriculum can be an instrument in the development of students' francophone cultural identity. Participants examined the concept of francophone cultural identity development in a language-minority context. They also discussed the role of the arts and the greater community in bringing the francophone culture to life for students. The principals also examined samples of projects developed in other regions as models for the types of cultural activities that could be integrated into their schools.

Indicator: Increased the use of modern technologies in teacher professional development

During 2011-12, CSFP increased the use of modern technologies in teacher professional development. At the beginning of 2011–12, the CSFP video conference network was completed. The CSFP plans to increase the use of this technology in its regular communications, as well as its training of personnel.

In September 2011, some 30 teachers received training on using interactive whiteboards. In March 2012, kindergarten teachers took part via videoconference in early childhood education training led by the school programs coordinator. As well, the school programs coordinator attended the annual Association of Supervision and Curriculum Development conference by videoconference. Finally, the PowerSchool school management software training sessions took place between the central office and the principals of three pilot schools using the TeamViewer software. Prior to 2011-12, training sessions with all schools via videoconference would not have been possible. Completion of this network has permitted for increased use of this technology as tool in teacher professional development.

Discussion of Results

The quality and quantity of educational services did improve in 2011-2012 thanks primarily to training in cultural identity and development and the increased use of videoconferencing for teacher professional development. Further promotion needs to be made of the CSFP's videoconference system to enhance professional learning and collaboration even more. More in-depth consultations with other parties is required to more properly inform the review that would eventually be reported on via the report prescribed by the strategic plan. This review is more appropriately handled by the new Director in 2012-2013.

Objective set for 2012–13:

By June 30, 2013, the Conseil scolaire francophone provincial will have implemented new or revised educational services.

Measure: Implemented new or revised educational services

Indicators:

- Drafted report on quality and quantity of educational services
- Implemented support document for French-language acquisition program
- Implemented a teacher discussion and exchange forum
- Consulted with the Department of Education on opportunities to improve academic achievement and course selection

ISSUE 2 | TWO

Communication

In minority language settings, Francophone schools are vital to excellent instruction in the French language. Despite this high quality of French language instruction, many right-holder parents choose not to enroll their children in the French-first language system. (Right-holder parents are defined by the Canadian Charter of Rights and Freedoms, Article 23; they are parents who are Francophone and who use French on a regular basis, who received French-first-language schooling at the primary level or who have successfully enrolled one of their children in a French-first-language school. In some cases, these parents are simply not aware that a French-first language system exists. Successful promotion of the French-first language system would not only increase enrolment, thereby attracting greater resources to the Francophone system, but it would also reinforce to existing right-holder families the significant benefits to Francophone education both in minority settings and in general. In this light, the issue of communication is seen as particularly important for the stakeholders of the CSFP. In 2011/12, improved communication continued to be a focus for CSFP.

Goal Two: By June 30, 2014, the Conseil scolaire francophone provincial will have improved communications with new arrivals, parents and the public.

Measure : Improved communication

Indicators:

- Enhanced communication tools for right-holders
- Improved websites for the Conseil scolaire francophone provincial and French schools
- Increased publicity for French schools in different media

Accomplishment of the targeted objective for 2011-2012

By June 30, 2012, the Conseil scolaire francophone provincial will have developed and approved communication tools for the targeted groups.

Measure: Developed and approved communication tools

Indicators :

- Developed and approved communications tools targeted to right-holders with young children and immigrants
- Improved websites
- Promoted French schools

Indicator: Developed and approved communications tools targeted to right-holders with young children and immigrants

During 2011-12, the CSFP developed and approved communication tools targeted to right-holders with young children and immigrants. The CSFP promoted and actively supported “Open House” days through, among other things, the development and wide distribution to individual households of promotional materials. These attractive flyers informed residents of the Port-au-Port peninsula of the advantages of the French schools and invited all to two open houses that were held at Notre Dame du Cap and Ste-Anne schools and May 17 and May 31, 2012 respectively.

The CSFP developed and submitted a school column to the Newfoundland and Labrador francophone newspaper, *The Gaboteur*, for the last four months of the school year. In addition, the CSFP supported this newspaper in its initiative to submit columns in the St. John’s English-language newspaper, *The Telegram*, as well as on Radio-Canada. These efforts help improve awareness of the CSFP’s French-first-language school system both within the francophone community, but as well in the broader north-east Avalon and provincial context. In so doing, the CSFP succeeds in communicating with the right-holders and immigrants that it seeks to draw to its schools.

Finally, some promotional tools – for instance, school business cards, magnets with school contact information, stickers with logos and contact information of the CSFP and the schools as well as carabiners with the CSFP website — were developed and distributed to help promote awareness of the work of the CSFP and its schools.

Indicator: Improved websites

In 2011-12, CSFP took steps towards major improvements to its websites. Following consultations in February 2012 with the school principals and a significant study of software options available to manage the board’s websites, the CSFP signed a contract with DC Media to redevelop the websites of the CSFP and its schools. The new platform (content management system) is WordPress and is known for its simplicity, which will improve the user-friendliness of the sites for stakeholders. Furthermore, this new focus will greatly facilitate the management of the websites by the schools themselves without having to involve limited IT resources from the head office. This school-based management will also forge closer ties with instructional objectives. At year end, this process was about 50% complete. Due to the late hire of a Communications Specialist, the CSFP succeeded in developing and vetting internally a website prototype for one pilot school, but the rollout of the new site style and contents could not be realized until the next fiscal year.

Also, the CSFP updated some information available online, including, the CSFP section of the Fédération des francophones de Terre-Neuve et du Labrador’s portal. (Section on school eligibility criteria)

Indicator: Promoted French schools

In 2011-12, CSFP promoted its French schools. Initiatives were undertaken to contact large mining employers in western Labrador in order to encourage a greater participation by these corporations in supporting the local French-language school, the Centre éducatif l'ENVOL. These efforts met with limited success. The CSFP also promoted its schools via its public speaking competition at the school level and at the provincial finals held at Ste. Anne School in Mainland.

Beyond the specific goal of reaching out to right-holders and immigrants, the messaging associated with the bi-weekly CSFP column in the *Gaboteur* served a broader promotional objective as the readership of the *Gaboteur* constitutes a privileged audience for the French schools.

Discussion of Results

An important transition towards a new website product for the CSFP was started in 2011-2012. Considerable effort was spent in evaluating alternatives prior to choosing the Wordpress alternative. The improvement of the District's websites will offer the best promotional benefit to the schools for time and financial resources committed and this will be the clear priority for the board for 2012-2013. Further operational and budgetary planning is required to develop a more comprehensive communication tool along the lines of a promotion kit. The board will be continuing regular communication efforts through the use of the francophone newspaper and other media where the opportunity presents itself.

Objective set for 2012–13:

By June 30, 2013, the Conseil scolaire francophone provincial will have initiated the use of its communications tools.

Measure: Initiated use of communication tools

Indicators:

- Completed improvements to CSFP websites
- Initiated the development of a promotional information kit

ISSUE 3 | THREE

Improved Organizational Effectiveness

Because of the CSFP's small size, in order to meet its mandate of providing a quality of education equivalent or superior to that of the majority, the operation of the board office and the board itself must be efficient and effective. To do this, the board, via governance policy, and the board office / Director of Education, via administrative policy, must be able to anticipate and properly address issues of risk that may face the school board. Poor recruitment of staff, be it at the board office level or in the schools, serves to handicap the progress of the board towards efficient operation. Difficulties in recruitment can also lead to difficulties with retention of staff, all of which limits the ability of the CSFP to solidify the in-house expertise required to build a truly effective organization.

The CSFP and its stakeholders are eager to bring the operation of the board to a more efficient level; such a challenge can be met by careful study, training and improved role definitions of especially the employees at the board office level. In 2011/12, CSFP was committed to improving organizational effectiveness.

Goal Three: By June 30, 2014, the Conseil scolaire francophone provincial will have improved its organizational effectiveness.

Measure: Improved organizational effectiveness

Indicators:

- Improved administrative policies and procedures
- Improved the organization of district office personnel
- Enhanced position descriptions for district office personnel
- Improved professional development for the district personnel and trustees
- Developed a personnel recruitment and retention strategy

Accomplishment of the targeted objective for 2011-2012

By June 30, 2012, the Conseil scolaire francophone provincial will have initiated activities to improve organizational effectiveness.

Measure: Initiated activities

Indicators:

- Updated the policies and procedures manual
- Developed a model to optimize the services of district office personnel
- Identified key elements affecting personnel recruitment and retention
- Conducted professional development with district office personnel on different aspects of their roles
- Conducted professional development with trustees on governance of the French education system

Indicator: Updated the policies and procedures manual

The policies and procedures manual was not updated in 2011-2012, rather the efforts of the CSFP were directed primarily to further training in governance for board trustees and senior management. The groundwork for a modified orientation towards administrative policies depends on the larger framework of the governance policy orientation of the board. This orientation was explored and defined in three training sessions held for trustees and senior management during the year. Furthermore, the Director of Education retired at the end of March, 2012. It was therefore felt that this initiative would be better coordinated under the new administration.

Indicator: Developed a model to optimize the services of district office personnel

Following the retirement of the director of the CSFP in March 2012, a planned study of board office staff and services that was to be conducted by a consulting firm (Raymond Chabot Grant Thornton) for recommendations on optimizing services was postponed until fall 2012. This study was to provide considerations for the board on such a model. It was decided this initiative would be better coordinated under the new administration.

Indicator: Identified key elements affecting personnel recruitment and retention

During 2011/12, the CSFP identified key elements affecting personnel recruitment and retention. Real challenges face the administration of the CSFP in relation to the hiring of staff for its schools. There is a considerable shortage of qualified French-speaking teachers and support staff personnel in the board's rural schools. The common elements identified were:

- Distance from home province of the recruit giving rise to high cost of moving to Newfoundland and Labrador and high cost for hired staff of returning home for visits to their home provinces.
- Small schools separated from the other Francophone schools by large distances.
- Certain schools are located at considerable distance from service centers.
- Very high accommodation rental costs in certain regions. (Labrador City and to a lesser degree, Happy Valley – Goose Bay and St. John's.)

Indicator: Conducted professional development with district office personnel on different aspects of their roles

During 2011/12, the CSFP discussed professional development with district personnel. Based on those discussions, the following professional development was conducted:

- The Student Services Coordinator completed course work toward a Master's of Education, while the IT administrator completed course work toward a Master's in Computer Science.
- The School Programs Coordinator attended training sessions on 21st century teaching (Dr. Heidi Hayes Jacobs). She also took part in an Association of Supervision and Curriculum Development conference and in Grand Rassemblement de l'Éducation en Français, the French-language education gathering.

From a global perspective, such opportunities permitted for an enrichment of staff in their areas of expertise.

Indicator: Conducted professional development with trustees on governance of the French education system

In 2011-12, the CSFP conducted professional development with trustees on governance of the French education system. Three intensive training sessions with the firm Raymond Chabot Grant Thornton (principal consultant, Mr. Marc Godbout) took place during the year (September 2011, November 2011 and February 2012.) The governance model has been refined in the direction of more of a results-based system of governance. A report from the firm is expected in the fall 2012.

Specific learning objectives for each session were as follows:

- September 2011 – Introduction to results-based governance system by representatives of an Ontario francophone board.
- November 2011 – Group review of existing board governance policies with the intention of adding 'results-based' elements where necessary or modifying completely in line with this orientation.
- February 2012 – Definition of the end-results sought for graduates of the Newfoundland and Labrador Francophone school system.

Discussion of Results

Due to important transition issues, a part of this objective was deferred to 2012-2013. A new Director represents a natural choice to support the review of the district office services and personnel classifications and organization. Along this line of thinking, the external organizational review of the district office proposed for 2011-2012 would also be performed in 2012-2013.

In regard to the policies and procedures manual, the CSFP chose to direct its energy primarily to governance policies in 2011-2012. The update of the policies and procedures manual will depend upon

this work and will commence upon receipt in the fall of 2012 of recommendations flowing out of the governance training from Raymond Chabot Grant Thornton.

Though the key elements affecting recruitment and retention are well understood and were evaluated by the Communications Officer and the Programs Coordinator in 2011-2012, the CSFP will continue its work in this critical area in 2012-2013.

Objective set for 2012–13:

By June 30, 2013, the Conseil scolaire francophone provincial will have continued activities to improve organizational effectiveness.

Measure: Continued activities to improve organizational effectiveness

Indicators:

- Conducted a study of central office operations
- Initiated training of the PowerSchool system in three schools. Completed the pilot stage of training in the two initial 'pilot' schools.
- Conducted training on the school development plan.
- Initiated development of a recruitment and retention strategy.
- Initiated development of an updated policies and procedures manual.

CHALLENGES AND OPPORTUNITIES 2012-13

Academic Achievement and Course Selection

The provincial test and examination results indicate the need to continue to improve the students' skills, especially in French and mathematics. Furthermore, there is still a need to provide a wider choice of courses at the secondary level. Therefore the CSFP must work with the Department of Education to determine ways to address this issue. An increase in the number of courses offered in French by the Centre for Distance Learning and Innovation (CDLI) and the possibility that the CSFP could purchase other courses from other jurisdictions such as New Brunswick, are two options to consider in 2012-2013.

Enrolment

The CSFP continues to enjoy a steady increase in the enrolment at its largest school which is located in the capital city, St. John's. We note that in the context of rural population decline, the two francophone schools on the Port-au-Port peninsula are resisting the trend by maintaining their enrolments. Finally, economic expansion in Labrador generally favors the development of the CSFP's two schools in Labrador. Ultimately, the service that the CSFP provides continues to be appreciated by the public. However, as is the case for other minority Francophone School Districts in Canada, the CSFP experiences a large number of student transfers to the English school system at the intermediate and secondary levels. The retention of these students and families must continue to be an important objective of the CSFP.

Staffing

By the nature of its isolated rural schools, the CSFP continues to experience challenges in the recruitment and the retention of teachers. The CSFP often hires teachers who are starting out in their careers. However, the employment of the principals for the five schools, a critical element for successful operation, remains stable. Also, after having started the 2012-2013 school year without a permanent Director of Education, the CSFP experienced significant delays in relation to the objectives set out in their strategic plan for 2011-2014.

Infrastructure

The CSFP continues to benefit from the support of the Department of Education to renovate and improve its buildings. A temporary expansion of École des Grands-Vents in St. John's will be completed in the fall of 2012. The administrative office of the CSFP also has a shortage of office space for their staff.

Housing in Labrador City

The economic boom in the Labrador West region continues to result in high prices for property rentals. This poses a barrier to recruitment of staff for the CSFP's school in that area, the Centre éducatif l'ENVOL.

APPENDIX 1

Schools Act, 1997

Schools Act, 1997 – School Board Related Sections

Duties of conseil scolaire

97.

- (1) The conseil scolaire has, with respect to a French first language school, the same duties as a board under section 75 except for those referred to in paragraph 75(v).
- (2) The conseil scolaire shall consult with the voting members of a Conseil d'école on the operation of a school for which the Conseil d'école is responsible, including the assignment of teachers and other staff.

Powers of conseil scolaire

98.

- (1) The conseil scolaire has, with respect to a French first language school, the same powers as a board under section 76 and in addition, may make recommendations under subsection 95(3), section 100, and subsections 102(2), 102(8), 102(10) and 114(3).
- (2) The conseil scolaire may, subject to the approval of the minister, establish procedures for and conduct elections to the conseil scolaire and the Conseils d'école.

Duties of boards

75.

(1) A board shall

- (a) organize and administer primary, elementary and secondary education within the district;
- (b) provide for the instruction of students either by the establishment of a program in its schools or by making an arrangement with another board or with another educational body in Canada;
- (c) determine policy for the effective operation of primary, elementary and secondary schools in the district;
- (d) ensure that policies and guidelines issued by the minister relating to special education for students are followed in schools under its jurisdiction;

- (e) ensure adequate supervision of all students enrolled in its schools during the period for which the board is responsible for those students;
- (f) develop a policy on employment equity and a plan for implementing the policy;
- (g) appoint and dismiss employees;
- (h) appoint and assign duties of teachers;
- (i) adopt personnel policies which shall follow the personnel administration procedures of the government of the province, with the necessary changes, unless other policies are approved, in writing, by the minister;
- (j) formulate policies for evaluating employees;
- (k) arrange for the bonding of the assistant director of finance and administration and other persons employed by the board whose duties include the collecting, receiving or depositing of money belonging to the board;
- (l) purchase or otherwise acquire, subject to the prior written approval of the minister, real property that it requires;
- (m) ensure that those programs or courses of study, including courses in religious education, and the materials prescribed or approved by the minister are followed in the schools under its control;
- (n) ensure that each school within its district maintains adequate program and performance standards;
- (o) establish policies for student evaluation and student promotion;
- (p) establish priorities for school construction, maintenance and repair and make recommendations to the minister;
- (q) make known to the public and enlist the support of the public for board policies and programs;
- (r) transmit to the minister all records and returns required by this Act and other reports and returns that the minister may require;
- (s) where the board considers it necessary, arrange for a system of transportation of students to and from schools;
- (t) where arrangements are made by it for the transportation of students, ensure that all vehicles engaged in carrying students to and from school are
 - (i) in good mechanical condition,

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

Powers of boards

76.

(1) A board may

- (a) employ persons that the board considers necessary for its operations and to carry out its objects;
- (b) enter into agreements for the purpose of carrying out its functions under this Act;
- (c) permit a school building under its control to be used outside of school hours, where this does not interfere with the regular conduct of the school;
- (d) assess a person or group a fee for use of a school under paragraph (c);
- (e) require a student, believed by a teacher to be suffering from a communicable disease or a physical or mental condition which might endanger an employee of the board or

other students, to be examined by a medical practitioner or other professional person appointed or approved by the board and, upon the recommendation of the medical practitioner or that other professional person, exclude that student from school until a certificate acceptable to the board is obtained from a medical practitioner or that other professional person permitting that student to return to school, but an exclusion or extension of an exclusion shall be reviewed by the board within 25 school days;

- (f) by notice, in writing, require an employee or other person to undergo a physical examination by a medical practitioner appointed or approved by the board or a psychological examination by 2 medical practitioners or 2 psychologists registered under the *Psychologists Act* and to submit a certificate acceptable to the board signed by the medical practitioners or psychologists setting out the conclusions regarding the physical or mental health of that employee or person;
- (g) summarily dismiss an employee or other person who within 14 days from the date of receiving a notice under paragraph (f) has not made a reasonable attempt to obtain the examination;
- (h) where a certificate submitted to a board under paragraph (f) shows that an employee or other person's physical or mental health would be injurious to an employee of the board or the students, direct the employee or other person to take sick leave or other earned leave or, where he or she has no sick leave or other earned leave or the sick leave or other earned leave is exhausted, require the employee or other person to take unpaid leave;
- (i) suspend from work, with or without pay, an employee or other person who is charged with an offence that in the opinion of the board would make that employee or other person unsuitable to perform his or her duties;
- (j) provide, subject to the written permission of the parent of the student concerned and in conjunction with the appropriate officials responsible for traffic control in the area, a system of school patrols in which a student may assist in the control of motor vehicle traffic on highways or elsewhere so far as the traffic may affect a student going to or from the school;
- (k) raise money, subject to the prior written approval of the minister, upon its corporate credit and for the purpose of the board;
- (l) sell or lease property for the purpose of the board, subject to the prior written approval of the minister;
- (m) levy a fee for the transportation of students; and
- (n) become a member of a provincial association of school boards and pay a required membership fee.

- (2) Notwithstanding section 75 or subsection (1) of this section, a board may close a school only after the parents of students affected have been given an opportunity to make representations to the board.

Composition of conseil scolaire

95.

- (3) The number of trustees to be elected by each Conseil d'école shall be set and may be changed by order of the minister on the recommendation of the conseil scolaire.

Building funds

100. The minister shall pay out money voted by the Legislature for the construction, extension and equipment of French first language schools in accordance with the recommendations of the conseil scolaire.

Conseil d'école - voting members

102.

- (2) The number of elected members comprising a Conseil d'école, not exceeding 9, and each school for which the Conseil d'école is responsible, shall be set and may be changed by order of the minister on the recommendation of the conseil scolaire.
- (8) Where fewer members are elected to a Conseil d'école than the number set by order of the minister, the minister shall on the recommendation of the conseil scolaire or the interim conseil scolaire established under section 114 appoint the number necessary to satisfy the order.
- (10) The election of members to a Conseil d'école shall be held at the same time as board elections are held under section 53 or at the time the minister directs on the recommendation of the conseil scolaire and the term of office of a member elected to a Conseil d'école shall be the same as that of a trustee.

Interim conseil scolaire

114.

- (1) The interim conseil scolaire is continued.

- (2) Appointments to the interim conseil scolaire shall be made on the recommendation of the Fédération des Parents Francophones de Terre-Neuve et du Labrador in accordance with the requirements of subsection 95(4).

- (3) The interim conseil scolaire shall be dissolved upon the order of the minister on the recommendation of the conseil scolaire first elected under section 95.

APPENDIX 2
Audited Financial Statements

CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR
Non-Consolidated Financial Statements
Year Ended June 30, 2012

Le Conseil scolaire francophone provincial

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INDEPENDENT AUDITOR'S REPORT

To the Directors 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 non-consolidated statement of financial position as at June 30, 2012 and the statements of revenues, expenditures and Board equity (deficit), cash flows and changes in capital fund 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 generally accepted accounting principles, and for such internal control as management determines to be necessary to enable the preparation of non-consolidated 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 financial 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 Conseil scolaire francophone provincial de terre-Neuve-et-Labrador as at June 30, 2012, and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Other Matter

The financial statements of Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador for the year ended June 30, 2011, were audited by another auditor who expressed an unmodified opinion on these statements on November 4, 2011.

St. John's, NL
November 30, 2012

Gardner Coombs Winsor Coombs

CHARTERED ACCOUNTANTS

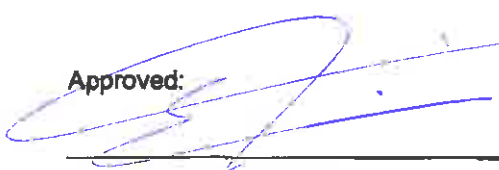
**Conseil scolaire francophone provincial
de Terre-Neuve-et-Labrador**

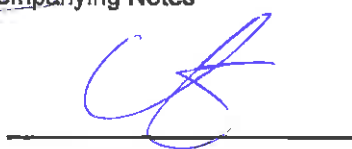
**NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION
June 30, 2012**

	<u>2012</u>	<u>2011</u>
<u>Assets</u>		
Current Assets		
Short Term Investments (Supp. Info. 2)	\$ 309,500	\$ 307,500
Accounts Receivable (Note 4)	653,140	570,877
HST Receivable	28,089	28,279
Prepaid Expenses (Supp. Info. 3)	10,366	14,120
Total Current Assets	1,001,095	918,776
Capital Assets (Sch. 8)	8,927,808	9,295,498
	\$ 9,928,703	\$ 10,214,274
 <u>Liabilities and Board Equity</u>		
Current Liabilities		
Due to bank (Supp. Info.1)	\$ 29,677	\$ 29,044
Due to the Government of Newfoundland & Labrador	174,616	172,142
Accounts Payable and Accruals (Note 5)	103,960	63,218
Summer Pay Liability	467,486	434,118
Deferred Revenue	52,294	68,355
Current Maturities	3,718	3,595
Total Current Liabilities	831,751	770,472
Long-Term Debt (Schedule 9)	6,000	4,000
Severance Pay Benefits - Teaching staff (Note 7)	364,051	305,680
Severance Pay Benefits - Non-teaching staff (Note 7)	77,320	59,305
Other Employee Benefits - Vacation pay	21,640	12,878
Vacation Pay - Executives (Note 8)	52,779	67,702
	515,790	445,565
Board Equity		
Investment in capital assets (Note 6)	8,921,786	9,286,823
Reserve - (Note 9)	57,000	51,000
Board Equity (Deficit)	(403,624)	(343,586)
Total Board Equity	8,575,162	8,994,237
	9,928,703	\$ 10,214,274

See Accompanying Notes

Approved:


_____ Chair


_____ Director of Education

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

Statement of Current Revenues, Expenditures and Board Equity (Deficiency)

Year Ended June 30, 2012

	<u>2012</u>	<u>Budget</u>	<u>2011</u>
Current Revenue (Schedule 1)			
Provincial Government Grants	\$ 7,956,135	\$ 8,469,715	\$ 8,684,109
Grants - OLE Projects	939,648	939,648	974,180
Donations	-	-	-
Ancillary Services	135,519	132,500	133,680
Miscellaneous	2,837	500	1,049
	<u>9,034,139</u>	<u>7,542,363</u>	<u>7,773,018</u>
Current Expenditures			
Administration - (Schedule 2)	660,703	617,300	653,307
Instruction (Schedule 3)	4,894,892	4,299,015	4,203,941
Operations and Maintenance (Schedule 4)	1,470,382	706,400	894,923
Pupil Transportation (Schedule 5)	424,748	435,000	425,528
Ancillary Services (Schedule 6)	182,153	180,000	151,712
Miscellaneous Expense (Schedule 7)	2,954	-	30,794
Pupil Services - federal grant (Schedule 10)	791,897	791,897	802,039
Community programs - federal grant (Schedule 11)	147,751	147,751	171,000
Amortization of capital assets	418,571	415,000	418,325
	<u>8,994,051</u>	<u>7,572,363</u>	<u>7,751,569</u>
Excess of Revenue over Expenditure before undemoted item	40,088	(30,000)	21,440
Paid Leave - Executives (Note 8)	14,925		(14,573)
Teacher severance pay accrual (Note 7)	(58,371)		29,757
Adjusted excess of Revenue over Expenditures	(3,358)	(30,000)	36,633
Transfer to Capital Fund	(50,880)	-	(48,669)
Board Deficiency, Beginning of Year	(343,586)		(331,550)
Transfer (to) from reserve	(6,000)		-
Fund Deficiency, End of the Year	<u>\$ (403,624)</u>	<u>\$ (30,000)</u>	<u>\$ (343,586)</u>

See Accompanying Notes

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

**Non-Consolidated Statement of Cash Flows
Year Ended June 30, 2012**

	<u>2012</u>	<u>2011</u>
Operating Activities		
Excess of Revenue over Expenditures (Expenditures over Revenue)	\$ (54,038)	\$ (12,036)
Item not affecting Cash		
- Amortization of Capital Assets and related Deferred Funding	\$ 2,854	\$ 2,767
Changes in Non-Cash Working Capital		
- Short Term Investments	(2,000)	(101,500)
- Accounts Receivable	(84,073)	(108,189)
- Prepaid Expenses	3,754	7,071
- Due to Government of Newfoundland and Labrador	2,474	57,241
- Accounts Payable & Accrued Expenses	40,742	(4,581)
- Current maturities	122	(3,904)
Other non-working capital items		
- Summer Pay Liability	33,368	28,709
- Severance pay accrual	76,386	(30,220)
- Other employee benefits	(6,161)	15,184
- Deferred revenue	(16,061)	35,394
	<u>(2,633)</u>	<u>(113,064)</u>
Financing Activities		
Proceeds from Bank Loans	-	-
Grants - Capital	50,680	163,029
Other Capital Revenue	-	-
Increase in Long-Term Debt	2,000	-
Other - reserve	-	-
	<u>52,680</u>	<u>163,029</u>
Investing Activities		
Proceeds in Sale of Capital Assets	-	-
Additions to Capital Assets	(50,680)	(163,029)
Other	-	-
	<u>(50,680)</u>	<u>(163,029)</u>
Increase (decrease) in Cash	(633)	(113,064)
Cash, Beginning of the Year	<u>(29,044)</u>	<u>84,020</u>
Cash, End of the Year	<u>\$ (29,677)</u>	<u>\$ (29,044)</u>

See Accompanying Notes

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

**Non-Consolidated Statement of Changes in Capital Fund
Year Ended June 30, 2012**

	<u>2012</u>	<u>2011</u>
Capital Receipts		
Proceeds from Bank Loans		
- School Construction	\$ -	\$ -
- Equipment	-	-
- Service Vehicles	-	-
- Pupil Transportation	-	-
	<hr/>	<hr/>
Federal Grants		
School Construction and Equipment	-	-
Other	-	-
	<hr/>	<hr/>
Donations		
- Cash Receipts	-	-
- Non-Cash Receipts	-	-
- Restricted Use	-	-
	<hr/>	<hr/>
Sale of Capital Assets - Proceeds		
- Land & 012 Buildings	-	-
- Equipment	-	-
- Service Vehicles	-	-
- Pupil Transportation Vehicles	-	-
	<hr/>	<hr/>
Other Capital Revenues		
- Interest on Capital Fund Investments	-	-
- Premiums on Debentures	-	-
- Recoveries of Expenditures	-	-
- Insurance Proceeds	-	-
- Native Peoples Grants	-	-
- Miscellaneous	-	-
- Capital Grants - Province of NL	-	114,360
- Cost sharing for Info Technology Grants	-	-
	<hr/>	<hr/>
Total Capital Receipts	<hr/> -	<hr/> 114,360
Transfer from Reserve Account	<hr/> -	<hr/> -
Transfer from Current Fund	<hr/> 50,680	<hr/> 48,669
Total	<hr/> \$ 50,680	<hr/> \$ 163,029

See Accompanying Notes

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

**Non-Consolidated Statement of Changes In Capital Fund (Cont'd)
Year Ended June 30, 2012**

<u>Capital Disbursements</u>	<u>2012</u>	<u>2011</u>
Additions to Capital Assets		
- Land and Sites	\$ -	\$ -
- Buildings	-	111,078
- Furniture & Equipment - Schools	50,680	35,525
- Furniture & Equipment - Other	-	7,313
- Service Vehicles	-	-
- Pupil Transportation	-	-
- Other - Centre des Grands-Vents	-	9,113
	<u>50,680</u>	<u>163,029</u>
 Principal Repayment of Long Term Debt		
- School Construction	-	-
- Equipment	-	-
- Service Vehicles	-	-
- Other	-	-
	<u>-</u>	<u>-</u>
 Miscellaneous Disbursements		
- Other	-	-
	<u>-</u>	<u>-</u>
 Total Capital Disbursements	 <u>\$ 50,680</u>	 <u>\$ 163,029</u>

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

**Notes to the Non-Consolidated Financial Statements
Year Ended June 30, 2012**

Nature of Operations:

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

1. Significant Accounting Policies:

The accompanying financial statements have been prepared on a fund accounting basis which is generally accepted for School Districts. Fund accounting can be defined as "accounting procedures in which a self balancing group of accounts is provided for each fund". It is customary for School Districts to account separately for the current and capital funds.

A summary of significant accounting policies adopted by the District, relating to their use of fund accounting, 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 administration.
- b) Grants received by the District are recorded in either the current or capital funds depending on their source. Grants from the Department of Education are treated as current revenues while those from the province in regard to capital projects are recorded as capital revenues.
- c) Capital asset additions are recorded at full cost in the capital fund 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) Funding relating to capital assets is deferred and amortized according to the same method used for the assets to which it relates.
- f) 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

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

**Notes to the Non-Consolidated Financial Statements
Year Ended June 30, 2012**

1. Significant Accounting Policies(continued):

properties are used for educational purposes. In the case where the land is board property, value determinations were not possible, meaning that the fair market value was not recorded.

g) The Government of Newfoundland and Labrador processes the payrolls and remits the source deductions directly to the appropriate agencies. The amounts recorded in the financial statements represent gross salaries and employee benefits as reported by the Department for the year.

h) All permanent employees of the District 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 District. Post retirement obligations to employees are the responsibility of the Government of Newfoundland and Labrador and, as such, the employer contributions for pensions and other retirement benefits are recognized in the accounts on a current basis.

i) The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates include providing for amortization of capital assets. Actual results could differ from these estimates.

j) Under the revised Public Sector Accounting Board (PSAB) framework, beginning with the 2012/13 fiscal year, Newfoundland and Labrador school districts, including the CSFP, will be required to follow Public Sector Accounting (PSA) standards. The first fiscal year of full implementation will be the year ended June 30, 2013. The adoption of PSA standards is to be accounted for by retroactive application. Comparative figures will therefore be presented at June 30, 2012.

While the School District, in consultation with the Office of the Comptroller General and the Department of Education, has begun assessing the impact of the change in accounting framework on its financial statements, the financial impact cannot be reasonably estimated at this time. Implementing PSA standards will also have an impact on accounting financial reporting and supporting information technology systems and processes

2. Financial Instruments:

Fair Value

The Board's carrying value of short term investments, accounts receivable, HST receivable, due to bank, due to the Government of Newfoundland & Labrador and accounts payable and accruals approximates its fair value due to the immediate or short term maturity of these instruments.

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

**Notes to the Non-Consolidated Financial Statements
Year Ended June 30, 2012**

2. Financial Instruments(continued):

The fair value of severance pay benefits, other employee benefits, executive staff paid leave and summer pay is less than the carrying value because the amounts are non-interest bearing.

However, because these amounts have no fixed repayment terms, the fair value and the exposure to related risk cannot be determined with any degree of certainty, and the amounts are therefore reported at their carrying value.

3. Capital Management:

The Board's objective when managing capital is to ensure its ability to meet operating commitments as they become due. This is achieved primarily by continuously monitoring its actual and projected cash flows and making adjustments to capital as necessary.

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

**Notes to the Non-Consolidated Financial Statements
Year Ended June 30, 2012**

	<u>2012</u>	<u>2011</u>
4. <u>Accounts Receivable</u>		
<u>Current</u>		
Provincial Government	\$ 533,981	\$ 506,772
Transportation	43,402	6,129
Federal Government	19,322	30,187
Other Government agencies	-	-
Rent	17,079	20,801
Interest	621	274
Travel Advances and Misc.	300	2,544
<u>Capital</u>		
Provincial Government Construction Grants	38,435	4,170
Local Contributions		
Other School Districts		
Other		
	<u>653,140</u>	<u>570,877</u>

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

**Notes to the Non-Consolidated Financial Statements
Year Ended June 30, 2012**

	<u>2012</u>	<u>2011</u>
5. <u>Accounts Payable and Accruals</u>		
<u>Current</u>		
Trade Payable	\$ 70,989	\$ 29,212
Accrued	22,605	24,280
- Liabilities	-	-
- Interest	-	-
- Wages	-	-
Payroll Deductions	10,366	9,726
Retail Sales Tax	-	-
Deferred Grants	-	-
Other	-	-
 <u>Capital</u>		
Trade Payable	-	-
Accrued	-	-
- Liabilities	-	-
- Interest	-	-
Deferred Grants	-	-
Other	-	-
	<u>103,960</u>	<u>63,218</u>

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

**Notes to the Non-Consolidated Financial Statements
Year Ended June 30, 2012**

	<u>2012</u>	<u>2011</u>
6. Investment in capital assets -		
beginning of year	\$ 9,286,823	\$ 9,539,352
Add:		
Transfer of Operating Funds to Capital Fund	50,680	48,669
Grants		
- Province - Contribution for Capital Construction	-	-
- Other -		
Capital Projects funded by the province but paid directly to other sources on behalf of the District	-	114,360
Donations		
Proceeds from the sale of Capital Assets		
- Land		
- Buildings		
- Equipment		
- Vehicles		
- Other		
Interest on Capital Fund Investments		
Recoveries of Expenditures		
Insurance Proceeds - Capital		
Miscellaneous		
	<u>50,680</u>	<u>163,029</u>
Deduct Adjustments		
Amortization of Investment in Capital Assets	415,717	415,558
Cost of assets sold		
- Land		
- Buildings	-	-
- Equipment		
- Vehicles		
- Other	-	-
	<u>415,717</u>	<u>415,558</u>
Other	-	-
Investment in capital assets - end of year	<u>\$ 8,921,786</u>	<u>\$ 9,286,823</u>

**Consell scolaire francophone provincial
de Terre-Neuve-et-Labrador**

**Notes to the Non-Consolidated Financial Statements
Year Ended June 30, 2012**

7. Accrued Severance Leave:

The amount of \$58,371 for teachers' severance costs and the amount of \$18,015 for non-teaching staff severance costs are included in expenses. The amount of \$364,051 for teachers' severance costs and the amount of \$77,320 for non-teaching staff severance costs for a total of \$441,371 are included in the liabilities.

The adjustment for teachers' severance pay is required by the Department of Education of the Government of Newfoundland and Labrador and has no impact on the operation of the School Board. No accounts receivable is included in the accounts to offset this liability.

The accrued severance leave for non-teaching personnel is funded out of the board's regular operating grants.

8. Executive Staff Paid Leave:

The amount of \$14,925 for executive staff paid leave was deducted from current year expenses. The amount of \$52,779 for executive staff paid leave is included in the liabilities. No account receivable is included in the accounts to offset this liability.

9. Reserve:

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

10. Comparative Figures:

Some of the comparative figures have been reclassified to conform to the current year's presentation.

Schedule 1

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

**Current Revenues
Year Ended June 30, 2012**

<u>Current Revenues</u>	<u>2012</u>	<u>Budget</u>	<u>2011</u>
Grants - OLE funding			
Regular projects	\$ 939,648	\$ 939,648	\$ 974,180
Provincial Government Grants			
Regular Operating Grants	1,571,218	1,524,700	1,503,477
Amort. of deferred rev for capital assets	415,717	412,500	415,558
Special Grants	-	-	-
- Traditional Music	-	-	-
- Official Language Monitor	31,322	41,000	42,187
- French Language recuperation	-	-	-
- Textbook credit allocation	-	-	-
- Communication Tech (Powerschool)	34,736	50,000	-
- Other	898,340	150,415	436,249
Salaries and Benefits	-	-	-
- Director & Assistant Director	298,907	250,000	238,781
- Regular Teachers	3,999,063	3,430,000	3,337,912
- Substitute Teachers	159,537	86,500	135,339
- Student Assistants	131,721	94,600	135,810
- Senior Educational Officer	-	-	-
Pupil Transportation	-	-	-
- Board Owned	-	-	-
- Contracted	417,574	430,000	418,796
- Handicapped	-	-	-
	<hr/> 7,956,135	<hr/> 6,469,715	<hr/> 6,664,109
Donations			
Cash Receipts	-	-	-
Non Cash Receipts	-	-	-
Restricted Use	-	-	-
	<hr/> -	<hr/> -	<hr/> -
Ancillary Services			
Revenues from Rental of Residences	-	-	-
Revenues from Rental of Schools and Facilities - Grands-Vents	110,519	107,500	108,680
Other rental - ARCO - West Coast Cafeterias	25,000	25,000	25,000
	<hr/> -	<hr/> -	<hr/> -
	<hr/> 135,519	<hr/> 132,500	<hr/> 133,680
Sub total	<hr/> 9,031,302	<hr/> 7,541,863	<hr/> 7,771,969

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

**Current Revenues
Year Ended June 30, 2012**

	<u>2012</u>	<u>Budget</u>	<u>2011</u>
Sub-total	\$ 9,031,302	\$ 7,541,863	\$ 7,771,989
Miscellaneous			
Interest on Investments	2,837	500	1,049
Bus Charters	-	-	-
Recoveries of Expenditures	-	-	-
Revenues from Other School Boards	-	-	-
Insurance Proceeds	-	-	-
Bilingual Education Revenue	-	-	-
Operating Rev. from Native Peoples Grant	-	-	-
Miscellaneous Federal Grants	-	-	-
Textbooks	-	-	-
Other	-	-	-
- Tutoring for tuition	-	-	-
- Sundry	-	-	-
	<u>2,837</u>	<u>500</u>	<u>1,049</u>
Total Current Revenues	<u>\$ 9,034,139</u>	<u>\$ 7,542,363</u>	<u>\$ 7,773,018</u>

Schedule 2

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

**Administration Expenditures
Year Ended June 30, 2012**

	<u>2012</u>	<u>Budget</u>	<u>2011</u>
Salaries and Benefits			
- Director and Assistant Director	\$298,907	\$ 250,000	\$ 238,781
- Board Office Personnel	113,170	116,000	115,143
Office Supplies	4,146	7,500	6,876
Replacement Furniture and Equipment	4,020	5,000	2,634
Postage	4,264	7,000	5,486
Telephone	19,431	19,000	19,708
Office Equipment Rentals and Repairs	10,657	10,000	11,192
Bank Charges	4,098	3,500	3,542
Electricity	-	-	-
Fuel	-	-	-
Insurance	317	-	-
Repairs and Maintenance - Office Building	2,039	3,000	3,257
Travel	12,154	21,000	21,634
Board Meeting Expenses	51,440	50,000	55,760
Election Expenses	-	-	-
Professional Fees	99,042	94,500	128,223
Advertising - Recruitment	15,555	4,000	19,990
Membership Dues	17,120	21,500	17,914
Municipal Service Fees	1,195	1,000	1,150
Rental of Office Space	-	-	-
Relocation Expenses	-	500	55
Miscellaneous	320	1,300	896
Payroll Tax	-	-	-
Training	2,828	2,500	1,066
Total Administration Expenditures	<u>\$ 660,703</u>	<u>\$ 617,300</u>	<u>\$ 653,307</u>

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

**Instruction Expenditures
Year Ended June 30, 2012**

	<u>2012</u>	<u>Budget</u>	<u>2011</u>
Instructional Salaries (Gross)			
Teachers' Salaries - Regular	\$3,414,554	\$ 2,890,000	\$ 2,824,961
- Substitute	150,941	86,500	129,552
- Board Paid	71,606	85,000	91,061
Augmentation	-	-	-
Employee Benefits	545,155	485,000	480,966
School Secretaries - Salaries & Benefits	177,617	170,000	158,015
Payroll Tax	72,943	75,000	65,575
Other - Sal. & Ben. - program coord.	141,228	140,000	119,630
Other - Sal. & Ben. - student asst	106,728	94,600	120,230
Other - Sal. & Ben. - Labrador	-	-	-
	<u>4,680,772</u>	<u>4,006,100</u>	<u>3,989,990</u>
Instructional Materials			
General Supplies	17,000	23,500	16,910
Library Resource Materials	81	-	1,920
Teaching Aids	46,247	25,000	35,236
Textbooks	-	-	107
	<u>63,328</u>	<u>48,500</u>	<u>54,173</u>
Instructional Furniture and Equipment			
Replacement	12,808	30,000	22,533
Rentals and Repairs	7,692	8,500	7,750
	<u>20,500</u>	<u>38,500</u>	<u>30,283</u>
Instructional Staff Travel			
Program Co-ordinators	10,945	28,500	27,099
Teachers' Travel	22,158	14,000	11,784
Inservice and Conferences	4,706	5,000	2,700
	<u>37,809</u>	<u>47,500</u>	<u>41,583</u>
Other Instructional Costs			
French Monitor Program	34,689	45,000	46,265
Inclusion - Support Services	8,662	25,000	35,294
Secretaries - Training	499	2,000	232
Secretaries - Travels	3,097	1,000	1,994
Secretaries - Equipment	588	2,000	944
Math Project - West Coast	-	-	301
Kinderstart	97	4,000	2,882
Power School	17,595	35,000	-
Arts Workshop	27,256	44,415	-
	<u>92,483</u>	<u>158,415</u>	<u>87,912</u>
Total Instruction Expenditures	<u>\$ 4,894,892</u>	<u>\$ 4,299,015</u>	<u>\$ 4,203,941</u>

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

**Operations and Maintenance Expenditures - Schools
Year Ended June 30, 2012**

	<u>2012</u>	<u>Budget</u>	<u>2011</u>
Salaries - Janitorial	\$ 239,386	\$ 234,100	\$ 224,611
- Maintenance	117,263	88,800	89,174
Payroll Tax	-	-	-
Electricity	160,321	140,000	136,229
Fuel	-	-	-
Municipal Service Fees/Garbage Removal	17,236	11,000	25,360
Telephone	26,334	26,000	26,323
Vehicle Operating and Travel	28,162	15,500	15,463
Janitorial Supplies	22,787	19,000	19,350
Janitorial Equipment	608	2,500	908
Repairs and Maintenance - Buildings	756,667	64,500	273,747
- Equipment	14,317	29,000	12,704
Contracted Services - Janitorial	-	1,500	1,279
Snow Clearing	82,341	65,000	67,812
Rentals	-	-	-
Other (training)	-	6,000	-
Other (Security systems)	2,960	3,500	1,963
Total Operations and Maintenance	<u>\$ 1,470,382</u>	<u>\$ 706,400</u>	<u>\$ 894,923</u>

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

**Pupil Transportation Expenditure
Year Ended June 30, 2012**

	<u>2012</u>	<u>Budget</u>	<u>2011</u>
Operation and Maintenance of Board Owned Fleet	\$ -	\$ -	\$ -
Contracted Services			
Regular Transportation	424,748	435,000	425,528
Handicapped	-	-	-
	<hr/>		
Pupil Transportation Expenditures	<u>\$ 424,748</u>	<u>\$ 435,000</u>	<u>\$ 425,528</u>

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

**Ancillary Services and Miscellaneous Expenses
Year Ended June 30, 2012**

Schedule 6

Ancillary Services

The Board owns and operates the following ancillary services:

	<u>2012</u>	<u>Budget</u>	<u>2011</u>
Ancillary Services			
Operation of Teachers' Residences	\$ -	\$ -	\$ -
Cafeterias	-	-	-
Other - Community Centre operations	182,153	160,000	151,712
Other - Environmental Centre	-	-	-
Total ancillary services	<u>\$ 182,153</u>	<u>\$ 160,000</u>	<u>\$ 151,712</u>

Schedule 7

Miscellaneous Expenses

The Board has incurred the following miscellaneous expenses:

	<u>2012</u>	<u>Budget</u>	<u>2011</u>
Miscellaneous projects			
GPS Project	\$ -	\$ -	\$ 13,774
Green Environment Project	-	-	8,500
JMADL Project	-	-	1,800
Career Day	-	-	6,720
Special Project	2,954	-	-
Total miscellaneous expenses	<u>\$ 2,954</u>	<u>-</u>	<u>\$ 30,794</u>

Schedule 8

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

Details of Capital Assets
Year Ended June 30, 2012

	<u>Cost 2011</u>	<u>Additions 2012</u>	<u>Cost 2012</u>	<u>Accumulated Amortization 2012</u>	<u>Net book value 2012</u>	<u>Net book value 2011</u>
Land and Sites						
Land and Sites	\$ 125,000	\$ -	\$ 125,000	\$ -	\$ 125,000	\$ 125,000
Buildings						
Schools	13,445,335	-	13,445,335	4,971,018	8,474,317	8,795,812
Administration	-	-	-	-	-	-
Residential	-	-	-	-	-	-
Recreational	-	-	-	-	-	-
Other	-	-	-	-	-	-
	<u>13,445,335</u>	<u>-</u>	<u>13,445,335</u>	<u>4,971,018</u>	<u>8,474,317</u>	<u>8,795,812</u>
Furniture and Equip.						
Schools	998,735	50,680	1,049,415	765,910	283,505	309,162
Administration	341,654	-	341,654	318,687	22,967	38,527
Residential	-	-	-	-	-	-
Recreation	-	-	-	-	-	-
Other - CGV	51,784	-	51,784	29,965	21,819	26,997
	<u>1,392,173</u>	<u>50,680</u>	<u>1,442,853</u>	<u>1,114,562</u>	<u>328,291</u>	<u>374,686</u>
Total Capital Assets	<u>\$ 14,962,508</u>	<u>\$ 50,680</u>	<u>\$ 15,013,188</u>	<u>\$ 6,085,580</u>	<u>\$ 8,927,608</u>	<u>\$ 9,295,498</u>

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

**Details of Long Term Debt
Year Ended June 30, 2012**

	<u>2012</u>	<u>2011</u>
Loans Other than Pupil Transportation	<u>\$</u>	<u>\$</u>
Ref. #		
Bank Loans		
___ Repayable \$ _____ monthly, maturing _____	-	-
___ Repayable \$ _____ monthly, maturing _____	-	-
___ Repayable \$ _____ monthly, maturing _____	-	-
___ Repayable \$ _____ monthly, maturing _____	-	-
Total	<u>-</u>	<u>-</u>
Mortgages		
	-	-
	-	-
	-	-
Total	<u>-</u>	<u>-</u>
Performance Bonds		
HVAC and Snow clearing contracts	9,718	7,596
	-	-
Total	<u>9,718</u>	<u>7,596</u>
Subtotal	<u>9,718</u>	<u>7,596</u>
Less Current Maturities	<u>3,718</u>	<u>3,596</u>
Total Loans Other Than Pupil Transportation	<u>6,000</u>	<u>4,000</u>

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

**Details of Long Term Debt
Year Ended June 30, 2012**

	<u>2012</u>	<u>2011</u>
Loans - Pupil Transportation		
Ref. #		
Vehicle Bank Loans		
____ Repayable \$ _____ monthly, maturing _____	\$ -	\$ -
____ Repayable \$ _____ monthly, maturing _____	-	-
____ Repayable \$ _____ monthly, maturing _____	-	-
____ Repayable \$ _____ monthly, maturing _____	-	-
____ Repayable \$ _____ monthly, maturing _____	-	-
____ Repayable \$ _____ monthly, maturing _____	-	-
____ Repayable \$ _____ monthly, maturing _____	-	-
____ Repayable \$ _____ monthly, maturing _____	-	-
Total	<u>-</u>	<u>-</u>
Land, Buildings and Equipment Bank Loans		
____ Repayable \$ _____ monthly, maturing _____	-	-
____ Repayable \$ _____ monthly, maturing _____	-	-
____ Repayable \$ _____ monthly, maturing _____	-	-
____ Repayable \$ _____ monthly, maturing _____	-	-
____ Repayable \$ _____ monthly, maturing _____	-	-
Total	<u>-</u>	<u>-</u>
Subtotal	<u>-</u>	<u>-</u>
Less Current Maturities	<u>-</u>	<u>-</u>
Total Loans - Pupil Transportation	<u>-</u>	<u>-</u>
Total Long Term Debt	<u>\$ -</u>	<u>\$ -</u>

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

**Summary of Long Term Debt
Year Ended June 30, 2012**

Description	Ref#	Rate	Balance Beginning of Period	Loans Obtained During Period	Principal Repayment for Period	Balance End of Period
A) School Construction			\$ -	\$ -	\$ -	\$ -
B) Equipment			-	-	-	-
C) Service Vehicles			-	-	-	-
D) Performance Bonds			4,000	2,000	-	6,000
E) Pupil Transportation			-	-	-	-
Total Loans			\$ 4,000	\$ 2,000	\$ -	\$ 6,000

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

**Schedule of Current Maturities
Year Ended June 30, 2012**

Description	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>
A) School Construction	\$ -	\$ -	\$ -	\$ -	\$ -
B) Equipment	-	-	-	-	-
C) Service Vehicles	-	-	-	-	-
D) Performance Bonds	3,718	-	6,000	-	-
E) Pupil Transportation	-	-	-	-	-
Total	<u>\$ 3,718</u>	<u>\$ -</u>	<u>\$ 6,000</u>	<u>\$ -</u>	<u>\$ -</u>

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

**Schedule of Interest Expense
Year Ended June 30, 2012**

<u>Description</u>	<u>2012</u>	<u>2011</u>
Capital		
School Construction	\$ -	\$ -
IEC	-	-
Equipment	-	-
Service Vehicles	-	-
Other		
Energy Management	-	-
Total Capital	<u>-</u>	<u>-</u>
Current		
- Operating loans	-	-
- Supplier Interest	1,258	666
- Charges	-	-
Total Current	<u>1,258</u>	<u>666</u>
Total Interest Expense	<u>\$ 1,258</u>	<u>\$ 666</u>

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

Pupil Services - OLE funding

Year Ended June 30, 2012

	<u>2012</u>	<u>Budget</u>	<u>2011</u>
Language recovery	241,290	240,000	269,167
Artists in residence / Art & cultural programming	116,888	118,752	87,746
Student Support Services	112,712	97,125	105,774
Principal & teacher training	75,579	78,735	59,950
Federal project administration	45,109	42,500	39,424
Technology support services	45,000	45,000	45,600
Teacher recruitment and retention	42,311	40,000	44,900
French professional services	34,019	32,775	32,150
Promotion / Student recruitment	31,258	30,000	81,769
Support to Distance Education	15,211	16,100	-
School programs coordination	13,455	13,095	15,446
School Governance	9,319	20,000	-
Educational Resource Centre	6,599	7,500	10,147
Tutoring	3,147	4,800	-
Professional services - policies development	-	5,515	-
Strategic Planning	-	-	9,966
Total - Pupil services - federal funding	\$ 791,897	\$ 791,897	\$ 802,039

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

**Community programs - OLE funding
Year Ended June 30, 2012**

	<u>2012</u>	<u>Budget</u>	<u>2011</u>
Family resource centers	70,920	70,619	83,790
After school programs	35,460	36,011	50,790
Family literacy - Port-au-Port peninsula	32,505	32,137	30,180
Saturday school program	7,388	7,484	6,240
Summer Project	1,478	1,500	-
Total programmes communautaires	<u>\$ 147,751</u>	<u>\$ 147,751</u>	<u>\$ 171,000</u>

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

**Supplementary Information
Year Ended June 30, 2012**

	<u>2012</u>	<u>2011</u>
1. <u>Cash</u>		
<u>Current</u>		
Cash on Hand and in Bank	\$ -	\$ -
Cash on Hand	-	-
Bank - Current	(29,677)	(29,044)
- Savings	-	-
- Teachers' Payroll	-	-
- Non Teachers' Payroll	-	-
- Coupon (Debenture)	-	-
- Other (Petty Cash)	-	-
	<u>(29,677)</u>	<u>(29,044)</u>
<u>Capital</u>		
Cash on Hand and in Bank	-	-
Cash on Hand	-	-
Bank - Current	-	-
- Savings	-	-
- Other	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Total Cash on Hand and in Bank	<u>(29,677)</u>	<u>(29,044)</u>
 2. <u>Short Term Investments</u>		
<u>Current</u>		
Term Deposits	309,500	307,500
Canada Savings Bonds	-	-
Other		
- Canada Treasury Bills	-	-
- Mutual Funds	-	-
- Balance in Broker account	-	-
- Guaranteed Investment Certificate	-	-
<u>Capital</u>		
Term Deposits	-	-
Canada Savings Bonds	-	-
Other	-	-
	<u>-</u>	<u>-</u>
Total Short Term Investments	<u>\$ 309,500</u>	<u>\$ 307,500</u>

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

**Supplementary Information
Year Ended June 30, 2012**

	<u>2012</u>	<u>2011</u>
3. <u>Prepaid Expenses</u>		
<u>Current</u>		
Insurance		
Municipal Service Fees	\$ -	\$ -
Supplies	-	-
Other		
- Workers' Compensation Commission	9,716	12,005
- Salaries		
- Teachers in-service - advance	-	1,192
- Airplane Tickets		
- School Transportation Contract	-	-
- Board meetings - advance	-	-
- Rental - damage deposit		
- Travel advances	-	-
- Divers	650	923
<u>Capit</u>		
Other	-	-
	-	-
Total prepaid expenses	\$ 10,366	\$ 14,120